


CASA LAKE COUNTY, INC.
FINANCIAL STATEMENTS
FOR THE FISCAL YEARS ENDED
JUNE 30, 2011 AND 2010

WITH
REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

RECEIVED

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**Attorney General
Charitable Trust**

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Cheryl Rohlf & Associates, Ltd.

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

January 5, 2012

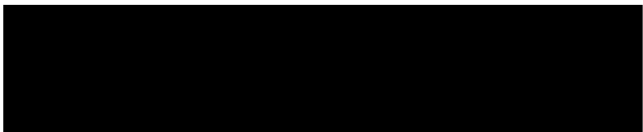
To The Board of Directors of
CASA Lake County, Inc.

We have audited the accompanying statements of financial position of CASA Lake County, Inc. (an Illinois nonprofit organization) as of June 30, 2011 and 2010, and the related statements of activities, functional expenses, and cash flows for the fiscal years then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of CASA Lake County, Inc. as of June 30, 2011 and 2010, and the changes in its net assets and its cash flows for the fiscal years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 5, 2012 on our consideration of CASA Lake County, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.


CHERYL ROHLFS & ASSOCIATES, LTD.
Northbrook, Illinois

CASA LAKE COUNTY, INC.
STATEMENTS OF FINANCIAL POSITION.
JUNE 30, 2011 AND 2010

	<u>2011</u>	<u>2010</u>
ASSETS		
Cash	\$ 724,047	\$ 425,011
Investments	224,130	206,896
Unconditional Promises to Give	69,098	48,096
Prepaid Expenses	3,735	7,940
Security Deposit	4,225	1,000
Property and Equipment:		
Office Equipment	71,797	71,797
Furniture and Fixtures	8,419	8,419
Software	2,000	2,000
Website	<u>5,000</u>	<u>2,500</u>
	87,216	84,716
Less: Accumulated Depreciation	<u>(66,643)</u>	<u>(59,016)</u>
Total Property and Equipment	<u>20,573</u>	<u>25,700</u>
Total Assets	<u>\$ 1,045,808</u>	<u>\$ 714,643</u>
LIABILITIES		
Accounts Payable and Accrued Expenses	\$ 70,550	\$ 54,703
Deferred Revenue	<u>40,000</u>	<u>-</u>
Total Liabilities	<u>110,550</u>	<u>54,703</u>
Net Assets		
Unrestricted	705,536	534,194
Board Designated	<u>214,135</u>	<u>100,000</u>
Total Unrestricted	919,671	634,194
Temporarily Restricted	<u>15,587</u>	<u>25,746</u>
Total Net Assets	<u>935,258</u>	<u>659,940</u>
Total Liabilities and Net Assets	<u>\$ 1,045,808</u>	<u>\$ 714,643</u>

See accompanying notes and independent auditor's report.

CASA LAKE COUNTY, INC.
STATEMENTS OF ACTIVITIES
FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010

	<u>2011</u>	<u>2010</u>
UNRESTRICTED NET ASSETS:		
Unrestricted Revenues and Gains:		
Government Grants (Schedule I)	\$ 43,950	\$ 11,000
Contributions and United Way (Schedule I)	572,123	539,971
Special Events:		
Anniversary Dinner, net of expenses of \$83,113 in 2011 and \$80,632 in 2010	254,893	120,218
Golf Outing, net of expenses of \$49,025 in 2011 and \$40,941 in 2010	93,170	93,080
Other	1,265	3,490
Training Fees	3,070	6,040
Investment Income	6,226	7,931
Unrealized Gains/(Losses) on Investments	<u>3,601</u>	<u>(237)</u>
Total Unrestricted Revenues and Gains	978,298	781,493
Net Assets Released from Restrictions satisfied by payments:	<u>25,746</u>	<u>25,500</u>
Total Unrestricted Revenues, Gains and Other Support	<u>1,004,044</u>	<u>806,993</u>
Expenses:		
Program Services	619,337	577,029
Supporting Services:		
Management and General	36,543	31,874
Fundraising	<u>62,687</u>	<u>64,454</u>
Total Expenses	<u>718,567</u>	<u>673,357</u>
INCREASE IN UNRESTRICTED NET ASSETS	<u>\$ 285,477</u>	<u>\$ 133,636</u>
TEMPORARILY RESTRICTED NET ASSETS:		
Restricted Support for the Organization's Program	\$ 15,587	\$ 25,746
Net Assets Released From Restrictions:		
Restrictions Satisfied By Payments	<u>(25,746)</u>	<u>(25,500)</u>
INCREASE (DECREASE) IN TEMPORARILY RESTRICTED NET ASSETS	<u>\$ (10,159)</u>	<u>\$ 246</u>
INCREASE IN NET ASSETS	\$ 275,318	\$ 133,882
NET ASSETS, BEGINNING OF YEAR	<u>659,940</u>	<u>526,058</u>
NET ASSETS, END OF YEAR	<u>\$ 935,258</u>	<u>\$ 659,940</u>

See accompanying notes and independent auditor's report.

CASA LAKE COUNTY, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010

	<u>Program</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>2011 Total</u>
Compensation and Related Expenses:				
Salaries	\$ 420,732	\$ 16,884	\$ 44,743	\$ 482,359
Payroll Taxes	33,325	1,337	3,544	38,206
Employee Benefits	54,807	2,200	5,828	62,835
	<u>\$ 508,864</u>	<u>\$ 20,421</u>	<u>\$ 54,115</u>	<u>\$ 583,400</u>
Seminars and Education	3,109	-	-	3,109
Travel and Lodging - Staff	2,396	-	-	2,396
Meetings and Conferences	6,528	2,079	-	8,607
Advocate Training and Development	2,677	-	-	2,677
Recognition Dinner	5,497	-	-	5,497
Occupancy	44,223	2,610	5,378	52,211
Telephone and Internet	5,164	304	608	6,076
Postage	3,228	190	380	3,798
Office Expenses and Printing	12,270	721	1,443	14,434
Insurance	4,992	1,539	-	6,531
Dues and Subscriptions	903	1,474	-	2,377
Professional Fees	7,440	6,824	-	14,264
Promotional Materials	5,563	-	-	5,563
Total Expenses Before Depreciation	<u>\$ 612,854</u>	<u>\$ 36,162</u>	<u>\$ 61,924</u>	<u>\$ 710,940</u>
Depreciation	6,483	381	763	7,627
TOTAL EXPENSES	<u><u>\$ 619,337</u></u>	<u><u>\$ 36,543</u></u>	<u><u>\$ 62,687</u></u>	<u><u>\$ 718,567</u></u>

See accompanying notes and independent auditor's report.

CASA LAKE COUNTY, INC.
STATEMENTS OF FUNCTIONAL EXPENSES
FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010 (CONTINUED)

	<u>Program</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>2010 Total</u>
Compensation and Related Expenses:				
Salaries	\$ 400,582	\$ 16,579	\$ 47,925	\$ 465,086
Payroll Taxes	30,044	1,243	3,594	34,881
Employee Benefits	49,760	2,059	5,953	57,772
	<u>\$ 480,386</u>	<u>\$ 19,881</u>	<u>\$ 57,472</u>	<u>\$ 557,739</u>
Seminars and Education	1,535	-	-	1,535
Travel and Lodging - Staff	2,597	-	-	2,597
Meetings and Conferences	1,016	914	-	1,930
Advocate Training and Development	9,729	-	-	9,729
Recognition Dinner	7,491	-	-	7,491
Occupancy	33,837	1,415	4,048	39,300
Telephone and Internet	5,119	220	613	5,952
Postage	4,143	179	496	4,818
Office Expenses and Printing	8,382	361	1,004	9,747
Insurance	2,863	1,506	-	4,369
Dues and Subscriptions	350	650	-	1,000
Professional Fees	6,256	6,511	-	12,767
Promotional Materials	7,799	-	-	7,799
Fundraising Expenses	-	-	159	159
Total Expenses Before Depreciation	<u>\$ 571,503</u>	<u>\$ 31,637</u>	<u>\$ 63,792</u>	<u>\$ 666,932</u>
Depreciation	5,526	237	662	6,425
TOTAL EXPENSES	<u><u>\$ 577,029</u></u>	<u><u>\$ 31,874</u></u>	<u><u>\$ 64,454</u></u>	<u><u>\$ 673,357</u></u>

See accompanying notes and independent auditor's report.

CASA LAKE COUNTY, INC.
STATEMENTS OF CASH FLOWS
FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010

	<u>2011</u>	<u>2010</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Increase in Net Assets	\$ 275,318	\$ 133,882
Adjustments to Reconcile Change in Net Assets to Net Cash Provided by Operating Activities:		
Depreciation	7,627	6,425
Unrealized Losses (Gains) on Investments	(3,601)	237
(Increase) Decrease in Operating Assets:		
Unconditional Promises to Give	(21,002)	5,599
Prepaid Expenses	4,205	2,215
Security Deposit	(3,225)	-
Increase (Decrease) in Operating Liabilities:		
Accounts Payable	<u>55,847</u>	<u>18,738</u>
 NET CASH PROVIDED BY OPERATING ACTIVITIES	 <u>\$ 315,169</u>	 <u>\$ 167,096</u>
 CASH FLOWS FROM INVESTING ACTIVITIES:		
(Increase) Decrease in Investments	\$ (13,633)	\$ 53,908
Purchases of Property and Equipment	<u>(2,500)</u>	<u>(19,711)</u>
 NET CASH PROVIDED BY (USED BY) INVESTING ACTIVITIES	 <u>\$ (16,133)</u>	 <u>\$ 34,197</u>
 CASH FLOWS FROM FINANCING ACTIVITIES	 <u>\$ -</u>	 <u>\$ -</u>
 NET INCREASE IN CASH	 \$ 299,036	 \$ 201,293
 CASH, BEGINNING OF YEAR	 <u>425,011</u>	 <u>223,718</u>
 CASH, END OF YEAR	 <u>\$ 724,047</u>	 <u>\$ 425,011</u>
 Supplemental Information:		
Income Taxes Paid	\$ -	\$ -
Interest Paid	\$ -	\$ -

See accompanying notes and independent auditor's report.

**CASA LAKE COUNTY, INC.
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2011 AND 2010**

1. NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

CASA Lake County, Inc. (Organization) was incorporated under the laws of Illinois in October 1993, as a non-for-profit corporation for the purpose of training volunteers to represent abused and neglected children in the Lake County Juvenile Court System.

Basis of Presentation

The Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, the Organization considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Contributions

Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Investments

Investments in equity securities and certificates of deposit are stated at fair market value. Unrealized gains and losses are included in the change in net assets in the accompanying statement of activities.

Property and Equipment

It is the Organization's policy to capitalize property and equipment over \$500. Lesser amounts are expensed. Purchased property and equipment is capitalized at cost. Donations for property and

equipment are recorded as support at their estimated fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support.

Property and equipment are depreciated using the straight-line method over the useful lives of the assets as follows:

Office Equipment	5-10 years
Furniture and Fixtures	5-10 years

Promises to Give

In June 2011, United Way of Lake County notified the Organization of their unconditional promise to give one half of the annual allocation. This contribution of \$15,587 was recorded in Unconditional Promises to Give on the Statements of Financial Position, along with \$53,510 from other grants and contributions.

As of June 30, 2010, the Organization has recorded unconditional promises to give totaling \$44,246 including a United Way grant of \$17,500 and other grants and contributions totaling \$27,096.

Income Taxes

The Organization is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code.

Expense Allocations

The costs of providing program and supporting services have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Accordingly, costs have been allocated between the Organization's program and the supporting services in a direct functional method, when applicable, and on the basis of proportional use of the service provided.

Donated Services

A significant amount of the operating and fundraising activities of the Organization are performed by volunteers, including the volunteers who represent children in court. Due to the nature of the services, these volunteer services have not been recorded in the financial statements.

2. INVESTMENTS

The Organization has short-term investments in certificates of deposits and equity securities, which are carried at the quoted market value.

These investments include the following at June 30:

	<u>2011</u>	<u>2010</u>
Certificates of Deposit		
Due 8/7/11, 1.0%	\$ 62,073	\$ 61,455
Due 3/21/13, 1.29%	72,997	71,858
Due 5/29/14, 3.0%	<u>53,227</u>	<u>51,561</u>
	<u>\$ 188,297</u>	<u>\$ 184,874</u>
Equity Securities	33,414	20,409
Merrill Lynch Bank Deposit	<u>2,419</u>	<u>1,613</u>
Total Investments	<u>\$ 224,130</u>	<u>\$ 206,896</u>

The investment income and changes in market value have been included in the Statements of Activities of \$6,226 for 2011 and \$7,694 for 2010.

3. FAIR VALUE MEASUREMENTS

Fair values of assets measured on a recurring basis as of June 30, 2011 were as follows:

	<u>Fair Value</u>	<u>Quoted Prices in Active Markets for Identical Assets (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>	<u>Significant Unobservable Inputs (Level 3)</u>
Certificates of Deposit	\$ 188,297	\$ 188,297	\$ -	\$ -
Equity Securities	<u>33,414</u>	<u>33,414</u>	<u>-</u>	<u>-</u>
	<u>\$ 221,711</u>	<u>\$ 221,711</u>	<u>\$ -</u>	<u>\$ -</u>

Fair values of assets measured on a recurring basis as of June 30, 2010 were as follows:

	<u>Fair Value</u>	<u>Quoted Prices in Active Markets for Identical Assets (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>	<u>Significant Unobservable Inputs (Level 3)</u>
Certificates of Deposit	\$ 184,874	\$ 184,874	\$ -	\$ -
Equity Securities	<u>20,409</u>	<u>20,409</u>	<u>-</u>	<u>-</u>
	<u>\$ 205,283</u>	<u>\$ 205,283</u>	<u>\$ -</u>	<u>\$ -</u>

Fair values for these investments are determined by reference to quoted market prices and other relevant information generated by market transactions.

4. LEASE COMMITMENT

The Organization had an operating lease agreement for office space to January 31, 2011, which was extended to July 31, 2011 at a monthly rental of \$3,331. CASA Lake County entered into a lease agreement for new office space for a five year term beginning on April 15, 2011, at a monthly rental of \$4,000. The Organization is also responsible for utilities expense, landscaping and snow removal and security under this agreement. The lease agreement includes an option to purchase the real estate and other personal property of the Landlord at any time on or before April 15, 2013. The purchase price is \$750,000 in cash and the closing date must be mutually agreeable to both parties within 90 days of exercising this option.

Minimum future rental payments under the new office operating lease are:

Fiscal Year Ending	Amount
June 30, 2012	\$ 48,000
June 30, 2013	48,000
June 30, 2014	48,000
June 30, 2015	48,000
June 30, 2016	<u>36,000</u>
	<u>\$ 228,000</u>

Rent expense for the fiscal years ended June 30, 2011 and 2010, was \$44,311 and \$39,300, respectfully.

5. TEMPORARILY RESTRICTED NET ASSETS

As of June 30, 2011, temporarily restricted net assets of \$15,587 were restricted primarily for use in fiscal year 2012 for salaries and program expenses. At June 30, 2010, temporarily restricted net assets of \$25,746 were also restricted primarily for salaries and program expenses.

6. EVALUATION OF SUBSEQUENT EVENTS

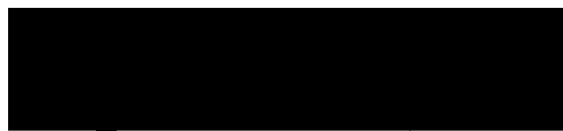
The Organization has evaluated subsequent events through January 5, 2012, the date which the financial statements were available to be issued.

**INDEPENDENT AUDITOR'S REPORT
ON OTHER FINANCIAL INFORMATION**

January 5, 2012

To the Board of Directors of
CASA Lake County, Inc.

We have audited the financial statements of CASA Lake County, Inc. as of and for the fiscal year ended June 30, 2011, and have issued our report thereon dated January 5, 2012, which contained an unqualified opinion on those financial statements. Our audits were performed for the purpose of forming an opinion on the financial statements as a whole. The schedules of public support are presented for the purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.



CHERYL ROHLFS & ASSOCIATES, LTD.
Northbrook, Illinois

CASA LAKE COUNTY, INC.
SCHEDULES OF PUBLIC SUPPORT
FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010

	<u>2011</u>	<u>2010</u>
UNITED WAY, CONTRIBUTIONS AND OTHER GRANTS:		
National CASA	\$ 96,500	\$ 72,000
United Way	32,737	36,297
Astellas USA Foundation	-	35,000
Hewitt Associates	-	20,000
Circle of Service	20,000	20,000
Trustmark Foundation	30,000	30,000
Church of the Holy Spirit	8,000	8,000
Robert P. Reusche Trust	5,000	-
Colonel Stanley R. McNeil Foundation	20,000	-
Winnetka Congregational Church	5,000	-
John R. Houlsby Foundation	20,000	-
George M. Eisenberg Foundation for Charities	5,000	5,000
Abbott Laboratories Fund	15,000	15,000
Takeda Pharmaceutical Products, Inc.	25,000	25,000
Baxter International Inc.	25,000	25,000
Zurich American Insurance	12,500	10,000
Health Care Service Corporation	8,500	-
Free Arts of Illinois	7,500	-
Packaging Corp of America	3,000	5,000
Winnetka Congregational Church	5,000	-
Blowitz-Ridgeway Foundation	12,000	12,000
Estate Bequest	114,435	100,000
Various Organizations, Foundations, Churches, and Individuals	<u>117,538</u>	<u>138,824</u>
	587,710	557,121
Less: Grants Classified as Temporarily Restricted Net Assets	<u>(15,587)</u>	<u>(17,150)</u>
Total Unrestricted	<u>\$ 572,123</u>	<u>\$ 539,971</u>
GRANTS FROM GOVERNMENTAL AGENCIES:		
City of Waukegan - Community Development Block Grant	\$ -	\$ 8,596
Waukegan Township Grant	1,000	-
Lake County Community Development Block Grant	30,000	-
Libertyville Township Grant	2,500	-
State of Illinois Attorney General - Violent Crime Victims Assistance Act Grant	<u>10,450</u>	<u>11,000</u>
	43,950	19,596
Less: Grants Classified as Temporarily Restricted Net Assets	<u>-</u>	<u>(8,596)</u>
Total Unrestricted	<u>\$ 43,950</u>	<u>\$ 11,000</u>

See accompanying notes and independent auditor's report.

CASA LAKE COUNTY, INC.
SCHEDULES OF PUBLIC SUPPORT (CONTINUED)
FOR THE FISCAL YEARS ENDED JUNE 30, 2011 AND 2010

	<u>2011</u>	<u>2010</u>
SPECIAL EVENT SPONSORS AND CONTRIBUTORS:		
Abbott Labs Foundation	\$ 8,750	\$ 15,000
Allstate Insurance	5,000	-
Baxter International	3,750	1,000
CDW	67,500	15,000
Service Net of CDW	6,000	3,000
Chicago Community Trust	6,000	-
Hewitt Associates	20,000	20,000
Lundbeck Inc.	32,500	37,500
Takeda Pharmaceutical Products, Inc.	6,250	3,750
Underwriters Laboratories Inc.	5,500	10,000
Various Individuals and Foundation	49,769	54,215
	<u>\$ 211,019</u>	<u>\$ 159,465</u>

See accompanying notes and independent auditor's report.

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

January 5, 2012

To the Board of Directors of
CASA Lake County, Inc.

We have audited the financial statements of CASA Lake County, Inc. (a nonprofit organization) as of and for the fiscal year ended June 30, 2011, and have issued our report thereon dated January 5, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered CASA Lake County, Inc.'s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the CASA Lake County, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organizations's internal control over financial reporting.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

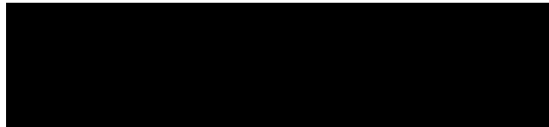
Compliance and Other Matters

As part of obtaining reasonable assurance about whether CASA Lake County, Inc. financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Cheryl Rohlfs & Associates, Ltd.

Certified Public Accountants

This report is intended solely for the information and use of management, the Board of Directors and other within the organization and is not intended to be and should not be used by anyone other than these specified parties.



CHERYL ROHLFS & ASSOCIATES, LTD.
Northbrook, Illinois