

**BRIGHT HORIZONS RESOURCES
FOR SURVIVORS OF DOMESTIC
VIOLENCE AND SEXUAL ASSAULT**

FINANCIAL STATEMENTS

For the Years Ended June 30, 2015, 2014 and 2013

**BRIGHT HORIZONS RESOURCES FOR SURVIVORS OF
DOMESTIC VIOLENCE AND SEXUAL ASSAULT**

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Bright Horizons Resources for Survivors of
Domestic Violence and Sexual Assault
Norfolk, NE

We have audited the accompanying financial statements of Bright Horizons Resources for Survivors of Domestic Violence and Sexual Assault (a nonprofit organization), which comprise the statements of assets, liabilities and net assets--modified cash basis as of June 30, 2015, 2014 and 2013, and the related statements of activities--modified cash basis for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting as described in Note A; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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. 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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant estimates made by management, as well as evaluating the overall presentation of the financial statements.

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We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and net assets of Bright Horizons Resources for Survivors of Domestic Violence and Sexual Assault as of June 30, 2015, 2014 and 2013, and the related statements of activities for the years then ended in accordance with the modified cash basis of accounting as described in Note A.

Basis of Accounting

We draw attention to Note A of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Other Matter

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of functional expenses--modified cash basis on page 9 is presented for purposes of additional analysis and is 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.

CBF PC

CHRISTENSEN BROZEK FALTYS PC
Certified Public Accountants

September 16, 2015

**Bright Horizons Resources for Survivors of
Domestic Violence and Sexual Assault
STATEMENT OF ACTIVITIES--MODIFIED CASH BASIS
For the Years Ended June 30, 2015, 2014 and 2013**

	<u>2015</u>	<u>2014</u>	<u>2013</u>
Unrestricted Net Assets			
Support:			
Grants	\$ 54,237	\$ 33,417	\$ 34,620
Donations and fundraisers	50,854	44,132	66,636
Interest income	5	4	213
Insurance reimbursement	11,159	-	-
Total unrestricted support	<u>116,255</u>	<u>77,553</u>	<u>101,469</u>
Net assets released from restrictions	<u>474,967</u>	<u>419,435</u>	<u>351,005</u>
Net unrestricted support	<u>591,222</u>	<u>496,988</u>	<u>452,474</u>
Disbursements:			
Program expenses	516,376	401,809	373,057
Management and general	54,640	47,257	55,340
Fundraising	9,862	8,653	8,178
Total unrestricted disbursements	<u>580,878</u>	<u>457,719</u>	<u>436,575</u>
Change in unrestricted net assets	10,344	39,269	15,899
Temporarily Restricted Net Assets			
Grants	477,053	420,431	338,588
Donations	-	2,262	4,010
Restrictions satisfied by payment	<u>(474,967)</u>	<u>(419,435)</u>	<u>(351,005)</u>
Change in temp. restricted net assets	<u>2,086</u>	<u>3,258</u>	<u>(8,407)</u>
Net change in net assets	12,430	42,527	7,492
Net assets, beginning of year	<u>170,656</u>	<u>128,129</u>	<u>120,637</u>
Net Assets, end of year	<u>\$ 183,086</u>	<u>\$ 170,656</u>	<u>\$ 128,129</u>

See accompanying notes to the financial statements.

Bright Horizons Resources for Survivors of
Domestic Violence and Sexual Assault
STATEMENT OF ASSETS, LIABILITIES AND NET ASSETS--
MODIFIED CASH BASIS
June 30, 2015, 2014 and 2013

	<u>2015</u>	<u>2014</u>	<u>2013</u>
ASSETS			
Current Assets			
Cash and cash equivalents	\$ <u>183,098</u>	\$ <u>170,732</u>	\$ <u>128,144</u>
Total Assets	\$ <u><u>183,098</u></u>	\$ <u><u>170,732</u></u>	\$ <u><u>128,144</u></u>
LIABILITIES AND NET ASSETS			
Current Liabilities			
Payroll liabilities	\$ <u>12</u>	\$ <u>76</u>	\$ <u>15</u>
Total Current Liabilities	<u>12</u>	<u>76</u>	<u>15</u>
Net Assets			
Net assets, unrestricted	176,109	165,764	126,495
Net assets, temporarily restricted	<u>6,977</u>	<u>4,892</u>	<u>1,634</u>
Total net assets	<u><u>183,086</u></u>	<u><u>170,656</u></u>	<u><u>128,129</u></u>
Total Liabilities and Net Assets	\$ <u><u>183,098</u></u>	\$ <u><u>170,732</u></u>	\$ <u><u>128,144</u></u>

See accompanying notes to the financial statements.

**Bright Horizons Resources for Survivors of
Domestic Violence and Sexual Assault
NOTES TO FINANCIAL STATEMENTS
June 30, 2015, 2014 and 2013**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Bright Horizons Resources for Survivors of Domestic Violence and Sexual Assault was established in 1978 as a non-profit organization providing services to victims of domestic violence and sexual assault in Norfolk, Nebraska, and surrounding areas. The types of services offered include shelter, transportation, individual advocacy, criminal justice advocacy, financial assistance, referral and a crisis support line. The Organization operates under a Board of Directors. In August 1992, the Organization changed its legal name from Norfolk Task Force on Domestic Violence to its current name, Bright Horizons Resources for Survivors of Domestic Violence and Sexual Assault. The organization receives the majority of its funding from federal and state grants.

Basis of Accounting

The Organization's policy is to prepare its financial statements on the modified cash basis of accounting; consequently, certain revenues are recognized when received rather than when earned, and certain expenses are recognized when cash is disbursed rather than when the obligation is incurred.

Fixed Assets

No value has been placed on fixed assets for financial statement purposes. All assets have either been donated or expensed when purchased.

Income Tax Status

The Organization qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and therefore, has no provision for federal income taxes. In addition, the Organization has been determined by the Internal Revenue Service not to be a "private foundation" within the meaning of Section 509(a) of the Internal Revenue Code.

The Organization files required income tax returns in the U.S. federal jurisdiction and various states. With few exceptions, the Organization is no longer subject to U.S. federal, state and local income tax examinations by tax authorities for years before 2011. The Organization has concluded no material uncertain tax positions have been taken on any open tax returns. For the current year the Organization believes all tax positions are fully supportable by existing Federal law and related interpretations and there are no uncertain tax positions to consider.

Vacation, Sick Pay, and Other Employee Benefit Amounts

The cost of vacation pay, sick pay, and other employee benefits are recorded when disbursed and not accrued. These are not expected to exceed a normal year's accumulation.

**Bright Horizons Resources for Survivors of
Domestic Violence and Sexual Assault
NOTES TO FINANCIAL STATEMENTS
June 30, 2015, 2014 and 2013**

NOTE A – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Estimates

The costs of providing the various programs and supporting services have been summarized on a functional basis in the schedule of functional expenses--modified cash basis. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

Noncash Donations

The Organization received donated materials and services from the general public. They received donated materials in the form of used clothing and furniture. No value was given to the materials; therefore, noncash donated materials were not included in the financial statements.

The Organization also received non-professional donated services in the form of volunteer hours. For the years ended June 30, 2015, 2014 and 2013 these non-professional services were valued at \$92,087, \$77,695 and \$82,962, respectively, based on a \$9 per hour wage rate. Non-professional donated services are not included in the financial statements in accordance with the modified cash basis of accounting.

Advertising

The Organization expenses advertising costs as they are incurred. Advertising expense for the years ended June 30, 2015, 2014 and 2013 was \$7,179, \$4,423 and \$1,110, respectively.

Net Assets

The Organization classifies its net assets into the following categories:

Unrestricted Net Assets - This fund is used to account for all financial resources presently available for use by the Organization. The amount of unrestricted net assets at June 30, 2015, 2014 and 2013 was \$176,109, \$165,764 and \$126,495, respectively.

Temporarily Restricted Net Assets - This fund is used to account for resources presently available for use, but expendable only for purposes specified by the donor. The amount of temporarily restricted net assets at June 30, 2015, 2014 and 2013 was \$6,978, \$4,893 and \$1,634, respectively.

Subsequent Events

In the normal course of preparing the Organization's financial statements, management reviews events that occur after the statement of assets, liabilities and net assets—modified cash basis date (June 30, 2015) for potential recognition or disclosure in the financial statements. Management has evaluated subsequent events through September 16, 2015, which is the date the financial statements were available to be issued.

**Bright Horizons Resources for Survivors of
Domestic Violence and Sexual Assault
NOTES TO FINANCIAL STATEMENTS
June 30, 2015, 2014 and 2013**

NOTE B – BANK DEPOSITS

At June 30, 2015, the Organization had \$193,467 held at three financial institutions. The Federal Deposit Insurance Corporation insures the Organization's cash balances up to \$250,000 per bank or institution. At June 30, 2015, there were no uninsured cash balances.

NOTE C – RENTAL AGREEMENTS

In February 2005, the Organization entered into a rental agreement for office space with Ronald L. Behnke, successor trustee of the Helen M. Behnke Revocable Trust, for the period from February 1, 2005 through January 31, 2010. The monthly rental rate on this property was \$1,250. In November 2009, a new rental agreement was signed for the period February 1, 2010 through January 31, 2012. The monthly rental was \$1,325. In January 2012, this lease was renewed at the monthly rental of \$1,325 and expired January 31, 2014. After the expiration date on January 31, 2014 this lease was renewed again at the monthly rental of \$1,325 and will expire January 31, 2016.

In July 2011, the Organization entered into a rental agreement for shelter space with Arloe and Mary Crawford, for the period from July 5, 2011 to July 5, 2012. The monthly rental rate on this property was \$325. The Organization agreed to pay \$3,900 for 1 year's rent plus \$325 deposit. This lease was verbally renewed for another year (July 5, 2012 to July 5, 2013). A new agreement was signed for the period July 5, 2013 to July 5, 2014, with a monthly rental rate of \$350, \$4200 annually. This lease was not renewed.

In August 2014, the Organization entered into a rental agreement for shelter space in O'Neill with Advantage Land and Realty, for the period from August 1, 2014 to July 31, 2015. The monthly rental rate is \$450, \$5,400 annually. In the event the Organization is not in breach of any provisions of this lease, it may continue on a month by month basis thereafter.

In April 2013, the Organization entered into an annual rental agreement with Elaine Clemens for office space in O'Neill, for the period from April 13, 2013 to April 13, 2014. The Organization agreed to pay \$6,000 for 1 year's rate. This lease is being verbally renewed and approved by the board on an annual basis.

In July 2014, the Organization entered into a rental agreement for office space in Ainsworth with Brown County Hospital, for the period July 1, 2014 to June 30, 2015. The rent is \$50 per month due in semi-annual installments of \$300, \$600 annually. This agreement will automatically renew on an annual basis going forward unless tenant provides landlord with 30 days written notice, prior to the renewal of the lease term.

**Bright Horizons Resources for Survivors of
Domestic Violence and Sexual Assault
NOTES TO FINANCIAL STATEMENTS
June 30, 2015, 2014 and 2013**

NOTE C – RENTAL AGREEMENTS (cont'd)

The Organization has also entered into a monthly rental agreement for storage space in O'Neill.

Total rents paid for the years ended June 30, 2015, 2014 and 2013 were \$29,868, \$28,020, and \$25,380, respectively.

Future minimum lease payments are as follows:

<u>June 30</u>	
2016	\$ <u>9,725</u>
Total	\$ <u>9,725</u>

NOTE D – LEASE COMMITMENT

On November 3, 2014, the Organization entered into a lease agreement with Great America Financial Services Corporation for a copier machine for the Norfolk office. The term of the lease is for 60 months and expires October 2020. It requires monthly payments of \$156 plus tax.

On October 26, 2010, the Organization entered into a lease agreement with Great America Leasing Corporation for a copier machine for the O'Neill office. The term of the lease is for 63 months and expires December 2016. It requires monthly payments of \$70 plus tax.

On April 15, 2015, the Organization entered into a lease agreement with Great America Financial Services Corporation for a copier machine for the Norfolk Shelter. The term of the lease is for 60 months and expires March 2020. It requires monthly payments of \$89 plus tax.

Future minimum lease payments not including tax are as follows:

<u>June 30</u>	
2016	\$ 3,363
2017	2,946
2018	2,946
2019	2,946
2020	1,427
Total	\$ <u>13,628</u>

**Bright Horizons Resources for Survivors of
Domestic Violence and Sexual Assault
NOTES TO FINANCIAL STATEMENTS
June 30, 2015, 2014 and 2013**

NOTE E – DEFINED CONTRIBUTION PENSION PLAN

The Organization started a Simple IRA plan effective January 1, 2009. Employees must earn \$1,000 during the plan year and have worked one prior year to become eligible. The employees may defer a portion of their salary and the Organization's contribution is the amount of the Participant's deferral not in excess of 3% of Participant's compensation. The Organization's contribution for the years ended June 30, 2015, 2014 and 2013 was \$9,202, \$7,740 and \$7,598, respectively.

NOTE F – RELATED PARTY TRANSACTIONS

The Organization receives counseling services from the employer of one of its board members in the ordinary course of business at competitive prices. These transactions were not material for the years ended June 30, 2015, 2014 and 2013.

NOTE G – JOINT VENTURE

The Organization was a participating member of the Rural Domestic Violence, Dating Violence, Sexual Assault, Stalking and Child Abuse Enforcement Assistance Program Grant (Rural Grant). The period for the grant was from October 1, 2007 to September 30, 2011 and then extended to March 31, 2012. The grant was renewed October 1, 2012 for a three year period ending September 30, 2015. The Ponca Tribe of Nebraska is the fiscal agent for the Rural Grant. Bright Horizons submits monthly invoices to the Ponca Tribe of Nebraska throughout the grant period and is reimbursed for all allowable costs.

SUPPLEMENTARY INFORMATION

**Bright Horizons Resources for Survivors of
Domestic Violence and Sexual Assault
SCHEDULE OF FUNCTIONAL EXPENSES--MODIFIED CASH BASIS
For the Year Ending June 30, 2015
With Comparative Totals for 2014 and 2013**

	<u>Program Services</u>	<u>General/ Admin.</u>	<u>Fundraising</u>	<u>2015 Total</u>	<u>2014 Total</u>	<u>2013 Total</u>
Payroll	\$ 303,007	\$ 29,027	\$ 1,428	\$ 333,462	\$ 278,152	\$ 259,248
Fringe benefits & payroll tax	37,913	3,660	147	41,720	42,981	41,052
Bank service charge	40	-	-	40	40	84
Accounting fees	-	6,700	-	6,700	5,850	5,575
Client services:						
Professional fees	-	-	-	-	-	500
Contracts	4,928	-	-	4,928	1,080	2,740
Financial Aid	4,487	-	-	4,487	4,201	3,867
Food	3,708	-	-	3,708	2,187	2,664
Transportation	8,365	-	-	8,365	7,387	6,938
Medical	168	-	-	168	552	175
Norfolk shelter						
Supplies	4,303	-	-	4,303	851	510
Utilities	5,221	-	-	5,221	5,527	5,294
Maintenance & repair	8,609	-	-	8,609	6,322	9,127
Copier lease	911	-	-	911	789	613
Cable, telephone, internet	3,983	-	-	3,983	3,330	2,891
O'Neill shelter						
Rent	6,288	-	-	6,288	4,200	3,900
Supplies	1,746	-	-	1,746	29	230
Utilities	1,339	-	-	1,339	1,835	1,613
Maintenance & repair	445	-	-	445	932	196
Cable, telephone, internet	1,138	-	-	1,138	938	874
Ainsworth office						
Rent	480	90	30	600	-	-
Norfolk office						
Rent	12,720	2,385	795	15,900	16,900	15,900
Utilities	3,146	590	197	3,933	3,319	4,401
O'Neill office						
Contracted services	234	-	-	234	179	182
Rent	5,880	900	300	7,080	6,920	5,580
Utilities	2,667	500	167	3,334	3,553	3,372
Equipment/maintenance	22,351	4,191	1,397	27,939	7,056	7,388
Insurance	12,151	640	-	12,791	6,071	16,459
Membership dues	1,387	-	-	1,387	973	1,134
Printing and publications	7,927	417	-	8,344	5,392	2,809
Postage	1,695	199	100	1,994	1,283	2,218
Employee related costs	541	-	-	541	347	121
Supplies	25,336	-	4,726	30,062	16,896	10,007
Telephone	9,774	1,150	575	11,499	9,305	8,850
Training	915	-	-	915	228	268
Travel	12,573	4,191	-	16,764	12,114	9,795
	<u>\$ 516,376</u>	<u>\$ 54,640</u>	<u>\$ 9,862</u>	<u>\$ 580,878</u>	<u>\$ 457,719</u>	<u>\$ 436,575</u>

CHRISTENSEN • BROZEK • FALTYS

WEALTH MANAGEMENT • CPAs • BUSINESS CONSULTANTS



To the Board of Directors and Management
Bright Horizons Resources for Survivors of Domestic Violence and Sexual Assault
305 North 4th Street
Norfolk, NE 68701

In planning and performing our audit of the financial statements of Bright Horizons Resources for Survivors of Domestic Violence and Sexual Assault as of and for the year ended June 30, 2015, in accordance with auditing standards generally accepted in the United States of America, we considered Bright Horizons Resources for Survivors of Domestic Violence and Sexual Assault's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances 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 Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

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 a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in Bright Horizons Resources for Survivors of Domestic Violence and Sexual Assault's internal control to be significant deficiencies:

The job description for the Organization's accounting personnel does not require that they have the knowledge and training to prepare the financial statements and related note disclosures required by nonprofit organizations using the modified cash basis of accounting.

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

CBF PC

CHRISTENSEN BROZEK FALTYS PC
Certified Public Accountants

September 16, 2015

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September 16, 2015

To the Board of Directors
Bright Horizons Resources for Survivors of Domestic Violence
and Sexual Assault

We have audited the financial statements of Bright Horizons Resources for Survivors of Domestic Violence and Sexual Assault for the year ended June 30, 2015, and have issued our report thereon dated September 16, 2015. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated June 9, 2015. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Bright Horizons Resources for Survivors of Domestic Violence and Sexual Assault are described in Note A to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2015. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. We noted no such misstatements.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated September 16, 2015.

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Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the modified cash basis of accounting, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of the Board of Directors and management of Bright Horizons Resources for Survivors of Domestic Violence and Sexual Assault and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

CBF PC

CHRISTENSEN BROZEK FALTYS PC
Certified Public Accountants