Board of Trustees
XXXXXX

We have audited the accompanying statements of financial position of XXXXXXX (a not-for-profit corporation) as of June 30, 2010 and 2009, and the related statements of activities and cash flows for the years then ended, and the statement of functional expenses for the year ended June 30, 2009. These financial statements are the responsibility of the management of XXXXXXXX. 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, such financial statements present fairly, in all material respects, the financial position of XXXXXXXX as of June 30, 2010 and 2009, and the changes in its net assets and the cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Our audits were performed for the purpose of forming an opinion on the basic financial statements of XXXXXXXX, taken as a whole. The information on pages 11 through 14 is presented for purposes of additional analysis and is not a required part of the basic financial statements. This additional information is the responsibility of the management of United Way. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects when considered in relation to the basic financial statements taken as a whole.

In accordance with Government Auditing Standard, we have also issued a report dated August 22, 2007 on our consideration of XXXXXXXX’s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audits.

We have previously audited the statement of functional expenses of XXXXXXXX for the year ended June 30, 2008 comparative financial information from which is presented herein. In our opinion, such comparative financial information has been properly extracted from the prior year’s financial statements.

John Doe
November 12, 2010

ACCEPTABLE
To the Board of Directors of
XXXXXXXXXXXXXXX

In our opinion, the accompanying statements of financial position and related statements of activities, cash flows, and functional expenses present fairly, in all material respects, the financial position of XXXXXXXXX at June 30, 2010, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America. These financial statements are the responsibility of XXXXXXX management; our responsibility is to express an opinion on these financial statements based on our audit. The prior year summarized comparative information has been derived from XXXXXXX’s 2009 financial statements, and in our report dated October 18, 2009, we expressed an unqualified opinion on those financial statements. We conducted our audits of these financial statements in accordance with auditing standards generally accepted in the United States of America, which 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, assessing the accounting principles used and significant estimates made by management, and evaluating the overall financial statement presentation. We believe our audit provides a reasonable basis for our opinion.

John Doe
November 12, 2010
To the Board of Directors

XXXXXXXXXXXXXXX

We have audited the accompanying statement of financial position of XXXXXXXXXXXXXX (a nonprofit organization) as of December 31, 2010, and the related statements of activities and cash flows for the year 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 audit.

Except as discussed in the following paragraph, we conducted our audit 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 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 audit provides reasonable basis for our opinion.

It is not practicable for the Organization to establish controls over collections of voluntary contributions prior to their initial entry in the accounting records, nor is it practicable for us to confirm possible contributions or perform other auditing procedures to satisfy ourselves that all contributions have been received and recorded. Accordingly, our audit procedures relating to voluntary contributions were limited to the amounts recorded in the accounts of the Organization.

In our opinion, except for the effect of such adjustments, if any, that might have been required had the collections of voluntary contributions referred to above been susceptible to satisfactory audit tests, the financial statements referred to above present fairly, in all material respects, the financial position of XXXXXXXXXXXXX as of December 31, 2009, and the changes in its net assets and its cash flows for the year then ended in conformity with U.S. generally accepted accounting principles.

John Doe
April 15, 2011

NOT ACCEPTABLE
To the Board of Directors
XXXXXXXXXXXXXX

We have audited the accompanying statements of assets, liabilities and net assets – modified cash basis of XXXXXXXXXXX (a nonprofit organization) as of December 31, 2008, and the related statements of support, revenue, expenses and other changes in net assets – modified cash basis, cash flows – modified cash basis and functional expenses – modified cash basis for the year 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 audit.

We conducted our audit 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 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 audit provides reasonable basis for our opinion.

As described in Note A, these financial statements were prepared on the modified cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities and net assets of XXXXXXXXXXX as of December 31, 2008, and its support revenue and expenses for the year then ended, on the basis of accounting described in Note A.

John Doe
June 14, 2009

NOT ACCEPTABLE