



EXTENDED CHILD CARE COALITION OF SONOMA COUNTY

**FINANCIAL STATEMENTS
and
ADDITIONAL INFORMATION**

JUNE 30, 2018

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Extended Child Care Coalition of Sonoma County

Report on the Financial Statements

We have audited the accompanying financial statements of Extended Child Care Coalition of Sonoma County (a nonprofit organization), which comprise the Statement of Financial Position as of June 30, 2018, and the related Statements of Activities, Functional Expenses, and Cash Flows for the year 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 accounting principles generally accepted in the United States of America; this includes 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 audit. 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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 auditors' 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 accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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 financial position of Extended Child Care Coalition of Sonoma County as of June 30, 2018, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

INDEPENDENT AUDITORS' REPORT

continued

Other Matter

Report on Summarized Comparative Information

We have previously audited Extended Child Care Coalition of Sonoma County's 2017 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 7, 2017. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2017, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 22, 2018, on our consideration of Extended Child Care Coalition of Sonoma County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 effectiveness of Extended Child Care Coalition of Sonoma County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Extended Child Care Coalition of Sonoma County's internal control over financial reporting and compliance.

Harrington Group

Oakland, California
October 22, 2018

EXTENDED CHILD CARE COALITION OF SONOMA COUNTY

STATEMENT OF FINANCIAL POSITION

June 30, 2018

With comparative totals at June 30, 2017

	<u>2018</u>	<u>2017</u>
ASSETS		
Cash	\$ 575,423	\$ 247,346
Accounts receivable, net of allowance of \$5,005	85,368	55,445
Grants receivable	16,067	-
Prepaid expenses	62,432	61,827
Investments (Note 3)	2,202,340	1,809,916
Property and equipment (Note 5)	<u>1,030,090</u>	<u>918,236</u>
TOTAL ASSETS	<u><u>\$ 3,971,720</u></u>	<u><u>\$ 3,092,770</u></u>
LIABILITIES AND ASSETS		
LIABILITIES		
Accounts payable	\$ 208,071	\$ 67,787
Accrued liabilities (Note 6)	155,179	162,261
Unemployment reserve (Note 7)	10,000	10,000
Line of credit (Note 8)	-	-
Note payable (Note 9)	<u>226,729</u>	<u>237,598</u>
TOTAL LIABILITIES	<u>599,979</u>	<u>477,646</u>
NET ASSETS		
Unrestricted	2,607,599	1,862,324
Unrestricted - board designated	685,000	685,000
Temporarily restricted (Note 11)	<u>79,142</u>	<u>67,800</u>
TOTAL NET ASSETS	<u>3,371,741</u>	<u>2,615,124</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 3,971,720</u></u>	<u><u>\$ 3,092,770</u></u>

The accompanying notes are an integral part of these financial statements.

EXTENDED CHILD CARE COALITION OF SONOMA COUNTY

STATEMENT OF ACTIVITIES

For the year ended June 30, 2018

With comparative totals for the year ended June 30, 2017

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total 2018</u>	<u>Total 2017</u>
REVENUE AND SUPPORT				
Family fees (Note 12)	\$ 1,817,339	\$ -	\$ 1,817,339	\$ 1,969,012
State apportionments	564,934		564,934	499,784
Contributions and grants	210,219	286,965	497,184	3,157
Insurance proceeds	440,000		440,000	-
Interest and dividends	81,990		81,990	45,957
Child care food program	61,435		61,435	67,193
Other income	301		301	5,625
Loss on disposal of property of equipment	(29,723)		(29,723)	-
Net assets relaes from program restrictions	286,965	(286,965)	-	-
TOTAL REVENUE AND SUPPORT	<u>3,433,460</u>	<u>-</u>	<u>3,433,460</u>	<u>2,590,728</u>
EXPENSES				
Program services	2,368,384		2,368,384	2,270,515
Supporting services	331,136		331,136	329,123
TOTAL EXPENSES	<u>2,699,520</u>	<u>-</u>	<u>2,699,520</u>	<u>2,599,638</u>
CHANGE IN NET ASSETS BEFORE GAIN ON INVESTMENT	733,940	-	733,940	(8,910)
Gain on investments	11,335		11,335	103,609
CHANGE IN NET ASSETS	745,275	-	745,275	94,699
NET ASSETS, BEGINNING OF YEAR	2,547,324	67,800	2,615,124	2,525,672
Net change in government-owned assets (Note 11)		11,342	11,342	(5,247)
NET ASSETS, END OF YEAR	<u>\$ 3,292,599</u>	<u>\$ 79,142</u>	<u>\$ 3,371,741</u>	<u>\$ 2,615,124</u>

The accompanying notes are an integral part of these financial statements.

EXTENDED CHILD CARE COALITION OF SONOMA COUNTY

STATEMENT OF FUNCTIONAL EXPENSES
 For the year ended June 30, 2018
 With comparative totals for the year ended June 30, 2017

	Child Care	Food Program	Total Program Services	Supporting Services	Total Expenses 2018	2017
Salaries	\$ 1,365,211	\$ -	\$ 1,365,211	\$ 257,099	\$ 1,622,310	\$ 1,617,338
Employee benefits and payroll taxes	315,010		315,010	51,420	366,430	364,785
Total personnel costs	<u>1,680,221</u>		<u>1,680,221</u>	308,519	1,988,740	1,982,123
Occupancy expense	105,926		105,926		105,926	84,432
Supplies	83,056	11,669	94,725		94,725	82,045
Contract services	70,437		70,437		70,437	23,133
Fees and licenses	61,789		61,789		61,789	36,002
Depreciation expense	59,891		59,891		59,891	52,233
Food		57,966	57,966		57,966	55,488
Miscellaneous	50,335		50,335		50,335	49,703
Insurance	32,300		32,300	11,892	44,192	41,948
Repairs and maintenance	38,370		38,370		38,370	41,094
Equipment	29,259		29,259		29,259	53,507
Bookkeeping	12,718		12,718	10,725	23,443	23,072
Telephone	23,337		23,337		23,337	20,913
Interest expense	14,525		14,525		14,525	13,738
Travel	14,232		14,232		14,232	14,703
Audit and legal	12,000		12,000		12,000	13,000
Conferences	7,876		7,876		7,876	8,306
Postage	1,723		1,723		1,723	3,680
Equipment lease	754		754		754	518
TOTAL 2018 FUNCTIONAL EXPENSES	<u>\$ 2,298,749</u>	<u>\$ 69,635</u>	<u>\$ 2,368,384</u>	<u>\$ 331,136</u>	<u>\$ 2,699,520</u>	
TOTAL 2017 FUNCTIONAL EXPENSES	<u>\$ 2,203,462</u>	<u>\$ 67,053</u>	<u>\$ 2,270,515</u>	<u>\$ 329,123</u>		<u>\$ 2,599,638</u>

The accompanying notes are an integral part of these financial statements.

EXTENDED CHILD CARE COALITION OF SONOMA COUNTY

STATEMENT OF CASH FLOWS

For the year ended June 30, 2018

With comparative totals for the year ended June 30, 2017

	<u>2018</u>	<u>2017</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ 745,275	\$ 94,699
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	59,891	52,233
Reinvested dividends	(81,059)	(43,151)
(Gain) on investments	(11,335)	(103,609)
Loss on disposal of property and equipment	29,723	-
(Increase) decrease operating assets:		
Accounts receivable	(29,923)	(2,376)
Grant receivable	(16,067)	16,567
Prepaid expenses	(605)	(445)
Increase (decrease) in operating liabilities:		
Accounts payable	140,284	52,263
Accrued liabilities	(7,082)	1,697
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>829,102</u>	<u>67,878</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of property and equipment	(190,126)	(69,979)
Proceeds from sale of investments	389,970	720,938
Purchase of investments	(690,000)	(708,938)
NET CASH (USED) BY INVESTING ACTIVITIES	<u>(490,156)</u>	<u>(57,979)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Principal payments on notes payable	(10,869)	(11,656)
NET CASH (USED) BY FINANCING ACTIVITIES	<u>(10,869)</u>	<u>(11,656)</u>
NET INCREASE (DECREASE) IN CASH	328,077	(1,757)
CASH, BEGINNING OF YEAR	<u>247,346</u>	<u>249,103</u>
CASH, END OF YEAR	<u>\$ 575,423</u>	<u>\$ 247,346</u>
SUPPLEMENTAL DISCLOSURE:		
Operating activities reflect interest paid of:	<u>\$ 14,525</u>	<u>\$ 13,738</u>

The accompanying notes are an integral part of these financial statements.

EXTENDED CHILD CARE COALITION OF SONOMA COUNTY

NOTES TO FINANCIAL STATEMENTS

1. Nature of Operations

Extended Child Care Coalition of Sonoma County (“Extended Child Care”) is a California nonprofit corporation offering child care services for school-age children, supported by parent fees, and contracts with the State of California Department of Education. The Agency operates ten locations on elementary school campuses offering before and after school programs as well as summer learning programs.

2. Summary of Significant Accounting Policies

A summary of the significant accounting policies applied in the preparation of the accompanying financial statements is as follows:

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting.

Accounting

To ensure observance of certain constraints and restrictions placed on the use of resources, the accounts of Extended Child Care are maintained in accordance with the principles of net asset accounting. This is the procedure by which resources for various purposes are classified for accounting and reporting purposes into net asset classes that are in accordance with specified activities or objectives. Accordingly, all financial transactions have been recorded and reported by net asset class as follows:

Unrestricted. These generally result from revenue generated by receiving unrestricted contributions, providing services, and receiving interest from investments less expenses incurred in providing program related services, raising contributions, and performing administrative functions.

Unrestricted Board-Designated. These are comprised of resources that the Board of Directors has established as being designated for the future program and capital expansion, and cash flow resources. For purposes of complying with net assets accounting, this fund is included in unrestricted net assets at June 30, 2018.

Temporarily Restricted. Extended Child Care reports gifts of cash and other assets as temporarily restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or the purpose of the restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from program or capital restrictions.

EXTENDED CHILD CARE COALITION OF SONOMA COUNTY

NOTES TO FINANCIAL STATEMENTS

2. Summary of Significant Accounting Policies, continued

Permanently Restricted. These net assets are restricted by donors who stipulate that resources are to be maintained permanently, but permit Extended Child Care to expend all of the income (or other economic benefits) derived from the donated assets. Extended Child Care has no permanently restricted net assets at June 30, 2018.

Accounts Receivable

Accounts receivable are stated at unpaid balances, less an allowance for doubtful accounts. Extended Child Care provides for losses on accounts receivable using the allowance method. The allowance is based on experience and other circumstances which may affect the ability of families to meet their obligations. Extended Child Care's policy is to charge off uncollectible accounts receivable when management determines the receivable will not be collected.

Investments

Extended Child Care values its investments at fair value. Unrealized gains or losses (including investments bought, sold, and held during the year) are reflected in the Statement of Activities as gain or loss on investments. Short-term highly liquid money market deposits that are not used for operations are treated as investments.

Fair Value Measurements

Generally accepted accounting principles provide guidance on how fair value should be determined when financial statement elements are required to be measured at fair value. Valuation techniques are ranked in three levels depending on the degree of objectivity of the inputs used with each level:

Level 1 inputs - quoted prices in active markets for identical assets

Level 2 inputs - quoted prices in active or inactive markets for the same or similar assets

Level 3 inputs - estimates using the best information available when there is little or no market

Extended Child Care is required to measure investments at fair value. The specific techniques used to measure fair value for the financial statement element is described in the notes below that relate to the element.

Concentration of Credit Risks

Extended Child Care places its temporary cash investments with high-credit, quality financial institutions. At times, such investments may be in excess of the Federal Deposit Insurance Corporation insurance limit. Extended Child Care has not incurred losses related to these investments.

Extended Child Care holds investments in the form of certificates of deposit and mutual funds. The Board of Directors routinely reviews market values of such investments.

continued

EXTENDED CHILD CARE COALITION OF SONOMA COUNTY

NOTES TO FINANCIAL STATEMENTS

2. Summary of Significant Accounting Policies, continued

Property and Equipment

Extended Child Care records purchased property and equipment at cost and donated fixed assets are recorded at fair value at the date received. Assets purchased with government grant or contract funds are subject to certain restrictions for which depreciation may not be claimed against child development contracts. Assets purchased with government funds remain the property of the government for the life of the asset. Extended Child Care holds these assets in trust for the government and therefore, the assets have been recorded on the statement of financial position. Purchases of those assets are recorded as expenses of the appropriate government program. Assets purchased with non-governmental funds are depreciated using the straight-line method over their estimated useful lives of the respective assets. The reduction in value of those government assets (depreciation) is recorded as a reduction in the assets and a direct reduction of the net assets (as is shown in the Statement of Activities).

Income Taxes

Extended Child Care is exempt from taxation under Internal Revenue Code Section 501(c)(3) and California Revenue and Taxation Code Section 23701d.

Generally accepted accounting principles provide accounting and disclosure guidance about positions taken by an organization in its tax returns that might be uncertain. Management has considered its tax positions and believes that all of the positions taken by Extended Child Care in its federal and state exempt organization tax returns are more likely than not to be sustained upon examination. Extended Child Care's returns are subject to examination by federal and state taxing authorities, generally for three and four years, respectively, after they are filed.

Functional Allocation of Expenses

Costs of providing Extended Child Care's programs and other activities have been presented in the Statement of Functional Expenses. During the year, such costs are accumulated into separate groupings as either direct or indirect. Indirect or shared costs are allocated among program and support services by a method that best measures the relative degree of benefit.

Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect reported amounts of assets, liabilities, revenues, and expenses as of the date and for the period presented. Actual results could differ from those estimates.

Comparative Totals

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with Extended Child Care's financial statements for the year ended June 30, 2017, from which the summarized information was derived.

continued

EXTENDED CHILD CARE COALITION OF SONOMA COUNTY

NOTES TO FINANCIAL STATEMENTS

2. Summary of Significant Accounting Policies, continued

Subsequent Events

Management has evaluated subsequent events through October 22, 2018, the date which the financial statements were available for issue. No events or transactions have occurred during this period that appear to require recognition or disclosure in the financial statements.

3. Investments

Investments at June 30, 2018 consist of the following:

Mutual funds	\$1,649,206
Certificates of deposit	<u>553,134</u>
	<u>\$2,202,340</u>

4. Fair Value Measurements

The table below presents the balances of assets measured at fair value at June 30, 2018 on a recurring basis:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual funds				
Large blend	\$ 274,574	\$ -	\$ -	\$ 274,574
Intermediate-term bond	161,600			161,600
Multi sector bond	156,188			156,188
Mid-value	154,780			154,780
Large value	148,212			148,212
High yield bond	146,335			146,335
World bond	143,909			143,909
Short term bond	135,489			135,489
Large growth	121,650			121,650
Foreign large growth	106,012			106,012
Foreign large value	<u>100,457</u>			<u>100,457</u>
	1,649,206			1,649,206
Certificates of deposit	<u>553,134</u>			<u>553,134</u>
	<u>\$2,202,340</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$2,202,340</u>

The fair value of mutual funds and certificates of deposit have been measured on a recurring basis using quoted prices for identical assets in active markets (Level 1 inputs).

continued

EXTENDED CHILD CARE COALITION OF SONOMA COUNTY

NOTES TO FINANCIAL STATEMENTS

5. Property and Equipment

Property and equipment at June 30, 2018 consist of the following:

Buildings	\$1,089,674
Building improvements	269,005
Land	240,000
State-owned equipment (Note 11)	79,142
Vehicle	33,463
Furniture and equipment	<u>38,512</u>
	1,749,796
Less: accumulated depreciation	<u>(719,706)</u>
	<u>\$1,030,090</u>

6. Accrued Liabilities

Accrued liabilities at June 30, 2018 consist of the following:

Accrued vacation	\$ 73,472
Accrued salaries	69,545
California Department of Education reserve	7,035
Other accrued liabilities	<u>5,127</u>
	<u>\$155,179</u>

7. Unemployment Reserve

Extended Child Care has elected to be self-insured for the purposes of California State Unemployment Insurance. Estimated accrued unemployment liability at June 30, 2018 of \$10,000 represents estimated future claims arising from payroll paid to June 30, 2018. Unemployment expense for the year ended June 30, 2018 was \$4,213.

8. Line of Credit

Extended Child Care has a secured, revolving line of credit with a bank, in the amount of \$100,000, with a variable interest rate; current interest rate is 4.25%. There was no outstanding balance on the line of credit as of June 30, 2018.

9. Note Payable

Extended Child Care has a mortgage with a bank secured by the office building. The mortgage originated September 1, 2008 for \$400,000. The mortgage was modified July 5, 2012. Monthly payments of \$2,116 are amortized over thirty years and include principal and interest at 4.75%. The mortgage is due September 1, 2018. The balance at June 30, 2018 was \$226,729.

continued

EXTENDED CHILD CARE COALITION OF SONOMA COUNTY

NOTES TO FINANCIAL STATEMENTS

10. Commitments and Contingencies

Obligations Under Operating Leases

Extended Child Care leases classroom space under a lease with a local school district for the 2016-2017 school year.

Extended Child Care has a lease for classroom space with another local school districts for the 2017-2018 school year. Rent for the year ended June 30, 2018 was \$90,238.

Rent expense under operating leases for the year ended June 30, 2018 was \$71,091.

Contracts

Extended Child Care's grants and contracts are subject to inspection and audit by the appropriate governmental funding agencies. The purpose is to determine whether program funds were used in accordance with their respective guidelines and regulations. The potential exists for disallowance of previously funded program costs. The ultimate liability, if any, which may result from these governmental audits cannot be reasonably estimated and, accordingly, Extended Child Care has no provision for the possible disallowance of program costs on its financial statements.

11. Temporarily Restricted Net Assets

Temporarily restricted net assets at June 30, 2018 consist of State-owned equipment in the amount of \$79,142 (see Note 5).

12. Family Fees

Family fees for the year ended June 30, 2018 consist of the following:

Parent fees – full fee program	\$1,079,474
Parent fees – school aged full cost	713,396
Parent fees – general subsidized	<u>24,469</u>
	<u>\$1,817,339</u>

13. Employee Benefit Plan

Extended Child Care maintains a contributory retirement plan available for its employees which allows participants to make tax deferred investment contributions. The plan qualifies under the provision of Section 401(k) of the Internal Revenue Code. Employer contributions under this plan for the year ended June 30, 2018 were \$22,478.

ADDITIONAL INFORMATION



HARRINGTON GROUP
CERTIFIED PUBLIC ACCOUNTANTS, LLP

**Independent Auditors' 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***

To the Board of Directors
Extended Child Care Coalition of Sonoma County

We have audited, in accordance with the 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, the financial statements of Extended Child Care Coalition of Sonoma County (a nonprofit organization) which comprise the Statement of Financial Position as of June 30, 2018, and the related Statements of Activities, Functional Expenses, and Cash Flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 22, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Extended Child Care Coalition of Sonoma County's internal control over financial reporting (internal control) to determine the 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 Extended Child Care Coalition of Sonoma County's internal control. Accordingly, we do not express an opinion on the effectiveness of Extended Child Care Coalition of Sonoma County's internal control.

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 entity's financial statements will not be prevented, or detected and corrected on a timely basis. 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.

Our consideration of internal control 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 material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Extended Child Care Coalition of Sonoma County's 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*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Harrington Group

Oakland, California
October 22, 2018

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