



An Accountancy Corporation

3286 E. Guasti Road, Suite 130, Ontario, CA 91761

Phone: (909) 781- 6443 Fax: (909) 476- 7390 www.Suchanpa.com

INDEPENDENT ACCOUNTANT'S REVIEW REPORT

**To the Board of Directors
Pacific Southwest District of the Church of the Brethren**

We have reviewed the accompanying financial statements of **Pacific Southwest District of the Church of the Brethren**, a nonprofit organization, which comprise the statements of financial position as of **December 31, 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. A review includes primarily applying analytical procedures to management's financial data and making inquiries of the Organization's management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly we do not express such an opinion.

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.

Accountant's Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with accounting principles generally accepted in the United States of America. We believe that the results of our procedures provide a reasonable basis for our conclusion.

Accountant's Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

Prior Period Financial Statements

The financial statements for the year ended December 31, 2017, were audited by us, and we expressed an unmodified opinion on them in our report thereon, dated September 13, 2018. We have not performed any auditing procedures since that date.

A handwritten signature in cursive script that reads "Suchan & Associates".

**Suchan & Associates
An Accountancy Corporation**

**Ontario, California
July 11, 2019**