

**TOWN OF AMHERST DEVELOPMENT CORPORATION**

**(A Blended Component Unit of the Town of  
Amherst, New York)**

**Financial Statements as of  
December 31, 2023 and 2022  
Together with Independent  
Auditor's Report**

**Bonadio & Co., LLP**  
Certified Public Accountants

**TOWN OF AMHERST DEVELOPMENT CORPORATION**  
**(A Blended Component Unit of the Town of Amherst, New York)**

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**December 31, 2023 and 2022**

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**INDEPENDENT AUDITOR'S REPORT**

March 22, 2024

To the Board of Directors of the  
Town of Amherst Development Corporation:

**Report on the Audit of the Financial Statements**

***Opinion***

We have audited the accompanying financial statements of the Town of Amherst Development Corporation (the Corporation), a New York not-for-profit corporation and blended component unit of the Town of Amherst, New York, as of and for the years ended December 31, 2023 and 2022, and the related notes to the financial statements, which collectively comprise the Corporation's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Corporation as of December 31, 2023 and 2022, and the respective changes in financial position and cash flows thereof for the years then ended in accordance with accounting principles generally accepted in the United States of America.

***Basis for Opinion***

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Corporation and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Responsibilities of Management for the Financial Statements***

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Corporation's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

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### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Corporation's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Corporation's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 22, 2024 on our consideration of the Corporation'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 the Corporation'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 the Corporation's internal control over financial reporting and compliance.

**TOWN OF AMHERST DEVELOPMENT CORPORATION**  
**(A Blended Component Unit of the Town of Amherst, New York)**

**Management’s Discussion and Analysis (Unaudited)**  
**(In Thousands)**  
**December 31, 2023 and 2022**

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The following Management’s Discussion and Analysis (MD&A) of the Town of Amherst Development Corporation’s (the Corporation) financial position provides an overview of the Corporation’s financial activities for the years ended December 31, 2023 and 2022. The MD&A should be read in conjunction with the Corporation’s financial statements and related notes, which follow the MD&A.

**FINANCIAL HIGHLIGHTS**

- The assets of the Corporation exceeded its liabilities at December 31, 2023 and 2022 by \$20,332 and \$26,210, respectively.
- The Corporation’s net position decreased by \$5,878 in 2023 and decreased by \$11,706 in 2022, as a result of 2023 and 2022 operations.
- The Corporation's total revenue in 2023 was \$4,000; Corporation revenues increased in 2023 compared to 2022 as a result of \$4,000 in administration fees earned on bond modification fees for Beechwood Health Care Center, Inc., Asbury Pointe, Inc., YMCA, and Summit Center, Inc. The Corporation did not earn any revenue in 2022, as there were no projects completed during the year.
- The Corporation’s total expenses were \$9,878 and \$11,706 in 2023 and 2022, respectively.

**OVERVIEW OF THE FINANCIAL STATEMENTS**

The statement of net position and the statement of revenue, expenses, and change in net position report information about the Corporation as a whole and about its activities. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the accounting used by most private-sector companies. All of the current year’s revenue and expenses are taken into account regardless of when cash is received or paid.

These two statements report the Corporation’s net position and changes in them from one year to the next. The Corporation’s net position, the difference between assets and liabilities, is one way to measure the Corporation’s financial health, or financial position. Over time, increases or decreases in the Corporation’s net position are one indicator of whether its financial health is improving or deteriorating. Consideration should also be given to other factors, such as changes in the Corporation’s fee income and the fluctuation of the Corporation’s expenses, to assess the overall health of the Corporation.

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**NOTES TO FINANCIAL STATEMENTS**

The financial statements also include notes that explain the information in the financial statements. They are essential to a full understanding of the data provided in the financial statements.

**FINANCIAL ANALYSIS**

The analysis below summarizes the statements of net position (Table 1) and changes in net position (Table 2) of the Corporation as of and for the years ended December 31, 2023, 2022, and 2021.

**Table 1 - Statements of Net Position**

	<u>2023</u>	<u>2022</u>	<u>2021</u>
<b>ASSETS:</b>			
Current assets	\$ 24	\$ 26	\$ 135
Total assets	<u>24</u>	<u>26</u>	<u>135</u>
<b>LIABILITIES:</b>			
Current liabilities	<u>4</u>	-	<u>97</u>
Total liabilities	<u>4</u>	-	<u>97</u>
<b>NET POSITION:</b>			
Unrestricted	<u>20</u>	<u>26</u>	<u>38</u>
Total net position	<u>\$ 20</u>	<u>\$ 26</u>	<u>\$ 38</u>

The Corporation’s entire net position is unrestricted and available to meet ongoing and future liabilities. The increase in net position in 2023 is due to administrative fees earned related to bond refinancing and bond modification fees coming in higher than routine operating expenses and management fees paid to Town of Amherst IDA. The decrease in net position in 2022 was due to there being no administrative fees earned, as no projects were completed during the year. The Corporation still incurred routine operating expenses.

Overall, as of December 31, 2023 and 2022 the Corporation reports a positive net position.

Table 2 shows the changes in net position for the years ended December 31, 2023, 2022, and 2021.

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**Table 2 - Changes in Net Position**

	<u>2023</u>	<u>2022</u>	<u>2021</u>
<b>REVENUES:</b>			
Administrative fees	\$ 4	\$ -	\$ 108
Federal aid	<u>-</u>	<u>-</u>	<u>5</u>
Total revenues	<u>4</u>	<u>-</u>	<u>113</u>
<b>EXPENSES:</b>			
Management fees to Amherst IDA	4	-	97
Management and general	6	12	13
Realized loss on investments	<u>-</u>	<u>-</u>	<u>5</u>
Total expenses	<u>10</u>	<u>12</u>	<u>115</u>
Change in net position	<u>\$ (6)</u>	<u>\$ (12)</u>	<u>\$ (2)</u>

The Corporation's expenses decreased by approximately \$1,900 in 2023. Management fees to be paid to the Town of Amherst IDA were higher than in the prior year, as the Corporation received Agency assistance on bond refinancing projects in the current year. The Corporation's expenses decreased by approximately \$103,000 in 2022, mainly due to there being no management fees paid to the Agency during the year, as there were no Corporation projects during the year requiring Agency administration.

Corporation revenues increased in 2023 compared to 2022 as a result of approximately \$4,000 in administrative fees earned on bond modification fees for Beechwood Health Care Center, Inc., Asbury Pointe, Inc., YMCA, and Summit Center, Inc. Corporation revenues decreased in 2022, as there were no completed projects.



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**FUTURE FACTORS**

The ADC’s historic main activity issuing tax-exempt debt is a year-to-year proposition and has shown to be inconsistent over time. No projects were approved in 2023, but there were a number of SOFRA reissuances.

It is unclear how the increased interest rates and slowing national economy will affect activity in 2024. Usually when interest rates are low, an existing bond is refinanced with additional capital expenditure. Based on future forecasting, it is not likely that existing borrowers will refinance or incur new debt at currently high rates.

Finding additional uses for the ADC is ongoing with prospects for using its powers centered on Town initiatives for redeveloping properties such as the Boulevard Mall. It is possible that the ADC will hold property once eminent domain proceedings of Boulevard Mall properties are complete and resell those properties to private interests through a request for proposal. Other activities, such as partnering with the Town's Community Development Department on façade or other programs are ongoing discussions and possibilities for future program offerings.

**CONTACTING CORPORATION’S ADMINISTRATION**

This financial report is designed to provide citizens, taxpayers, customers, investors and creditors with a general overview of the Corporation’s finances and to show the accountability for the money received. If you have questions about this report or need additional financial information, contact the Town of Amherst Development Corporation, 4287 Main Street, Amherst, NY 14226.

**TOWN OF AMHERST DEVELOPMENT CORPORATION**  
**(A Blended Component Unit of the Town of Amherst, New York)**

**Statements of Net Position**  
**December 31, 2023 and 2022**

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	<u>2023</u>	<u>2022</u>
<b>ASSETS</b>		
CURRENT ASSETS:		
Cash	\$ <u>23,932</u>	\$ <u>26,210</u>
Total assets	<u>23,932</u>	<u>26,210</u>
<b>LIABILITIES</b>		
CURRENT LIABILITIES:		
Due to Town of Amherst Industrial Development Agency	<u>3,600</u>	<u>-</u>
Total liabilities	<u>3,600</u>	<u>-</u>
<b>NET POSITION</b>		
UNRESTRICTED	<u>20,332</u>	<u>26,210</u>
Total net position	<u>\$ 20,332</u>	<u>\$ 26,210</u>

The accompanying notes are an integral part of these statements.

**TOWN OF AMHERST DEVELOPMENT CORPORATION**  
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**Statements of Revenues, Expenses, and Change in Net Position**  
**For the years ended December 31, 2023 and 2022**

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	<u>2023</u>	<u>2022</u>
OPERATING REVENUE:		
Administrative fees	\$ <u>4,000</u>	\$ <u>-</u>
Total operating revenue	<u>4,000</u>	<u>-</u>
OPERATING EXPENSES:		
Management fees to Town of Amherst Industrial Development Agency	3,600	-
Management and general	<u>6,278</u>	<u>11,706</u>
Total operating expenses	<u>9,878</u>	<u>11,706</u>
OPERATING INCOME (LOSS)	<u>(5,878)</u>	<u>(11,706)</u>
CHANGE IN NET POSITION	(5,878)	(11,706)
NET POSITION - beginning of year	<u>26,210</u>	<u>37,916</u>
NET POSITION - end of year	<u>\$ 20,332</u>	<u>\$ 26,210</u>

The accompanying notes are an integral part of these statements.

**TOWN OF AMHERST DEVELOPMENT CORPORATION**  
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**Statements of Cash Flows**

**For the years ended December 31, 2023 and 2022**

	<u>2023</u>	<u>2022</u>
CASH FLOW FROM OPERATING ACTIVITIES:		
Cash received from administrative fees	\$ 4,000	\$ -
Cash paid for management fees	-	(97,155)
Cash paid for supporting services	<u>(6,278)</u>	<u>(11,706)</u>
Net cash flow from operating activities	<u>(2,278)</u>	<u>(108,861)</u>
CHANGE IN CASH	(2,278)	(108,861)
CASH - beginning of year	<u>26,210</u>	<u>135,071</u>
CASH - end of year	<u>\$ 23,932</u>	<u>\$ 26,210</u>
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH FLOW FROM OPERATING ACTIVITIES:		
Operating loss	\$ (5,878)	\$ (11,706)
Adjustments to reconcile operating income (loss) to net cash flow from operating activities:		
Changes in:		
Due to Town of Amherst Industrial Development Agency	<u>3,600</u>	<u>(97,155)</u>
Net cash flow from operating activities	<u>\$ (2,278)</u>	<u>\$ (108,861)</u>

The accompanying notes are an integral part of these statements.

**TOWN OF AMHERST DEVELOPMENT CORPORATION**  
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**Notes to Basic Financial Statements**  
**December 31, 2023 and 2022**

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**1. NATURE OF ACTIVITIES**

The Town of Amherst Development Corporation (the Corporation) was incorporated on May 23, 1977 under Section 402 of the Not-for-Profit Corporation Law to achieve the following lawful public and quasi-public objectives:

- Relieving and reducing unemployment, promoting and providing for additional and maximum employment, bettering and maintaining job opportunities, instruction or training individuals to improve or develop their capabilities for such jobs, carrying on scientific research for the purpose of aiding the Town of Amherst (the Town) by attracting new industry hereto and by encouraging the development or retention of industries in the Town and improving the economy and lessening the burdens of government and otherwise acting in the public interest, all within the Town;
- Construct, acquire, rehabilitate and improve for use by others, industrial or manufacturing plants within said Town where projects assisted by the Empire State Development Corporation are to be located, and to assist financially in such construction, acquisition, rehabilitation and improvement and to maintain such plant for others;
- To study and promote, alone or in concert with local officials and interested local groups, the economic growth and business prosperity of the Town and such other areas of Western New York as may relate to and affect the Town and further the solution of other civic problems of the Western New York region.

The Corporation is a blended component unit of the Town of Amherst, New York.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Accounting**

The Corporation’s financial statements are prepared in conformity with accounting principles generally accepted in the United States as set forth by the Governmental Accounting Standards Board (GASB) for proprietary funds.

**Basis of Presentation**

GASB requires the classification of net position into three categories defined as follows:

- Net investment in capital assets - This component of net position consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets, if applicable. If there are significant unspent related debt proceeds at year-end, the portion of the debt attributable to the unspent proceeds is not included in the calculation of net investment in capital assets. Rather, that portion of the debt is included in the same net position component as the unspent proceeds.

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- Restricted net position - This component of net position consists of amounts which have external constraints placed on their use imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments or constraints imposed by law through constitutional provisions or enabling legislation.
- Unrestricted net position - This component of net position consists of net position that does not meet the definition of “net investment in capital assets” or “restricted.”

When both restricted and unrestricted resources are available for use for the same purpose, the Corporation uses restricted resources first and then unrestricted resources, as needed.

**Cash**

The Corporation’s only cash as of December 31, 2023 and 2022 is classified as a demand deposit.

**Tax-Exempt Bonds**

The Corporation is authorized to act on the behalf of the Town for the primary purpose of issuing tax-exempt bonds. The Corporation charges an administrative fee for issuing such bonds that the Town of Amherst Industrial Development Agency (the Agency) would customarily charge. Such fees are recognized when earned and transferred to the Agency.

**Income Taxes**

The Corporation is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code, therefore, no provision for income taxes is reflected in the financial statements. The Corporation has been classified as a publicly supported organization that is a private foundation under Section 509(a) of the Code. The Corporation presently discloses or recognizes income tax positions based on management’s estimate of whether it is reasonably possible or probable that a liability has been incurred for unrecognized income taxes. Management has concluded that the Corporation has taken no uncertain tax positions that require adjustment in its financial statements.

However, the Corporation is classified as a private foundation and as such, is subject to a federal excise tax of 2% of net investment income. The Corporation did not have any net investment income for the years ended December 31, 2023 and 2022.

The Corporation applied to the Internal Revenue Service to terminate its private foundation status and operate as a public charity as described in Section 509(a)(1) of the Code and is currently in a 60-month advance ruling period that ends on December 31, 2024. Prior to March 31, 2025, the Corporation will be required to submit required information to confirm their public charity status.

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**Notes to Basic Financial Statements**  
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**Revenue Recognition**

Operating revenue consists of revenue from fees earned on new projects when bonds are issued, mortgages are issued or a refinancing occurs. The Corporation charges a fee of one half of 1% of the bond amount and an administrative fee. Fee income is recorded as revenue when the financing closes, regardless of when the related cash is received. Fee income received prior to closing is recorded as deferred revenue. The Corporation defines non-operating revenue as interest earnings.

**Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

**3. DEPOSITS WITH FINANCIAL INSTITUTIONS AND INVESTMENTS**

The Corporation funds must be deposited in Federal Deposit Insurance Corporation (FDIC) insured commercial banks or trust companies located within the state which have a branch office located within the Town. The Treasurer is authorized to use demand accounts and certificates of deposit.

Collateral is required for demand deposits and certificates of deposit at 102% of the amount of all deposits not covered by federal deposit insurance.

At December 31, 2023 and 2022, the reported amounts of the Corporation's deposits were \$23,932 and \$26,210, and the bank balances were \$23,932 and \$24,221, respectively. The bank balance was fully covered by federal depository insurance each year.

**4. RELATED PARTY TRANSACTIONS**

The Agency provides administrative and staffing services at a cost to the Corporation. The Corporation reimburses the Agency for these services through its management fee. Per the shared services agreement between the Agency and the Corporation, the Corporation is to compensate the Agency from the administrative fees earned by the Corporation relative to any bond obligation issued by the Corporation and from any other sources of Corporation income. The Corporation paid \$97,155 in management fees to the Agency during 2022. As of December 31, 2023, the Corporation owes \$3,600 to the Agency for management fees earned in 2023 on projects. The Corporation incurred \$0 in management fees to the Agency during 2022.

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**5. CONDUIT DEBT**

The Corporation has issued revenue bonds on behalf of various organizations who are third-party obligors of the debt. Each of these revenue bonds will be solely paid back by the obligor and is only being disclosed as conduit debt by the Corporation, as the Corporation has no obligations to make payments on this debt.

The aggregate principal amounts outstanding as of December 31 for conduit debt issued by the Corporation are as follows:

<u>Project Name</u>	<u>Issued Date</u>	<u>2023</u>	<u>2022</u>
UBF Faculty Student Housing Corp - South Lake Village	August 2010	\$ 15,331,250	\$ 16,228,750
Asbury Pointe, Inc.	December 2011	6,395,000	6,410,000
YMCA Buffalo Niagara	December 2011	9,356,769	10,251,596
Asbury Point, Inc.	July 2013	2,044,000	2,376,567
Beechwood Health Care Center, Inc.	September 2017	5,730,000	5,730,000
UBF Faculty Student Housing Corp. - Hadley Griener	October 2017	50,076,250	52,782,500
Summit Center, Inc.	December 2017	4,610,589	4,852,692
Daemen College	May 2018	26,125,000	26,665,000
UBF Creekside Village/Flint Village	December 2021	20,183,750	21,005,000
		<u>\$139,852,608</u>	<u>\$146,302,105</u>



**INDEPENDENT AUDITOR'S 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**

March 22, 2024

To the Board of Directors of the  
Town of Amherst Development Corporation

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 the Town of Amherst Development Corporation (the Corporation), a blended component unit of the Town of Amherst, New York, as of and for the year ended December 31, 2023, and the related notes to the financial statements, which collectively comprise the Corporation's basic financial statements, and have issued our report thereon dated March 22, 2024.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Corporation'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 Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of the Corporation'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 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 or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Corporation's financial statements are free from 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 financial statements. 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.