

# SEEBA & ASSOCIATES, INC.

*Certified Public Accountants*

1825 HAMILTON AVENUE  
SAN JOSE, CALIFORNIA 95125

DAVID A. SEEBA, C.P.A.  
SANDI A. DEVRIES, C.P.A.  
GRANT E. DOW, C.P.A., M.S.T.  
KITTY N. MAK, C.P.A., M.B.A.  
THARAN J. LANIER, C.P.A.  
HOSANNA LOH, C.P.A.  
ANNA M. PHILIP, C.P.A.  
KAREN E. RADER, C.P.A.

Telephone: (408) 264-7800  
Facsimile: (408) 264-7804  
E-Mail: info@seebacpa.com  
www.seebacpa.com

## INDEPENDENT ACCOUNTANTS' REVIEW REPORT

Elder Deacon Board  
The Home of Christ Church in Cupertino  
Cupertino, California

We have reviewed the accompanying financial statements of The Home of Christ Church in Cupertino (a California nonprofit organization), which comprise the Statements of Financial Position as of December 31, 2021 and 2020, and the related Statements of Activities, Functional Expenses and Cash Flows for the years then ended (in comparative format), and the related Notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of 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.

### **Accountants' 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.

### **Accountants' 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.

San Jose, California  
September 14, 2022



Seeba & Associates, Inc.  
Certified Public Accountants