

February 10, 2016

To the Board of Directors
Westbrook Village Pickleball Club

I have reviewed the Club Financial Statement, attached, for the year ended December 31, 2015.

Notes and Explanations included on the Financial Statement are an integral part of the statement and of this review. Members are urged to read them for a better understanding of the monitoring and reporting systems in place.

My review focused on these specific areas:

- Beginning and ending cash balances
- Income receipt and recording
- Paddle sales and inventories
- Expense authorization and recording
- Internal controls

In my opinion:

The systems in place for capturing and reporting the financial activities of the WBV Pickleball Club are well conceived and appropriate for an organization of this type.

A similar statement can be made concerning Internal Controls, whether Board implemented or mandated by the organization's bank.

The 2015 Club Financial Statement presents fairly a summary of activity for the year and the total club cash on hand at year's end.



Roger G. Helt
Club Member