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ACCEPTANCE COPY

November 7, 2023

Louise Livesay-Al
Board of Trustees
Unity Church - Unitarian
733 Portland Avenue
Saint Paul, MN 55104

Dear Louise:

Thank you for continuing to use Schechter Dokken Kanter Andrews & Selcer Ltd. as your independent accountants and business advisors. This letter confirms our understanding of the terms and objectives of our engagement and the nature and limitations of the services we will provide.

The Objective and Scope of the Engagement

You have requested that we prepare the financial statements of Unity Church - Unitarian (the Church) which comprise the statement of financial position as of December 31, 2023 and the related statements of activities and changes in net assets, functional expenses and cash flows for the year then ended and the related notes to the financial statements, and perform a review engagement with respect to those financial statements.

Our Responsibilities

The objective of our engagement is to:

1. Prepare financial statements in accordance with accounting principles generally accepted in the United States of America based on information provided by you.
2. Obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements in order for them to be in accordance with accounting principles generally accepted in the United States of America.

We will conduct our review engagement in accordance with the Statements of Standards for Accounting and Review Services (SSARS) promulgated by the Accounting and Review Services Committee of the AICPA and comply with the AICPA's *Code of Professional Conduct*, including the ethical principles of integrity, objectivity, professional competence, and due care when performing the bookkeeping services, preparing the financial statements and performing the review agreement.

A review engagement includes primarily applying analytical procedures to your financial data and making inquiries of management. A review engagement is substantially less in scope than an audit engagement, the objective of which is the expression of an opinion regarding the financial statements as a whole. A review engagement does not contemplate obtaining an understanding of the Church's internal control; assessing fraud risk; testing accounting records by obtaining sufficient appropriate audit evidence through inspection, observation, confirmation, or other examination of source documents; or other procedures ordinarily performed in an audit engagement. Accordingly, we will not express an opinion regarding the financial statements.

Our engagement cannot be relied upon to identify or disclose any financial statement misstatements, including those caused by fraud or error, or to identify or disclose any wrongdoing within the entity or noncompliance with laws and regulations. However, we will inform the appropriate level of management of any material errors and any evidence or information that comes to our attention during the performance of our review procedures that fraud may have occurred. In addition, we will inform you of any evidence or information that comes to our attention during the performance of our review procedures regarding any wrongdoing within the entity or noncompliance with laws and regulations that may have occurred, unless they are clearly inconsequential.

We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

Your Responsibilities

The engagement to be performed is conducted on the basis that you acknowledge and understand that our responsibility is 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 in order for the statements to be in accordance with accounting principles generally accepted in the United States of America. You have the following overall responsibilities that are fundamental to our undertaking the engagement in accordance with SSARS:

1. The selection of accounting principles generally accepted in the United States of America as the financial reporting framework to be applied in the preparation of the financial statements.
2. The preparation and fair presentation of financial statements in accordance with accounting principles generally accepted in the United States of America and the inclusion of all informative disclosures that are appropriate for accounting principles generally accepted in the United States of America, if applicable.
3. The design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statements.
4. The prevention and detection of fraud.
5. To ensure that the Church complies with the laws and regulations applicable to its activities.
6. The accuracy and completeness of the records, documents, explanations, and other information, including significant judgments, you provide to us for the engagement.

7. To provide us with:
 - Access to all information of which you are aware is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, and other matters.
 - Additional information that we may request from you for the purpose of the review engagement.
 - Unrestricted access to persons within the Church of whom we determine it necessary to make inquiries.
8. To provide us, at the conclusion of the engagement, with a letter that confirms certain representations made during the review.
9. Including our review report in any document containing financial statements that indicates that we have performed a review engagement on such financial statements and, prior to the inclusion of the report, to ask our permission to do so.

You are also responsible for all management decisions and responsibilities and for designating an individual with suitable skills, knowledge, and experience to oversee our preparation of your financial statements and other accounting services. You are responsible for evaluating the adequacy and results of the services performed and accepting responsibility for such services.

Records and Assistance

If circumstances relating to the conditions of your records were to arise during the course of our work which in our professional judgment prevent us from completing the engagement, we will notify you promptly. In such a situation, we retain the unilateral right to take any course of action permitted by professional standards, including withdrawal from the engagement.

During the course of our engagement, we may accumulate records containing data that should be reflected in your books and records. You will determine that all such data, if necessary, will be so reflected. Accordingly, you will not expect us to maintain copies of such records in our possession.

If, in connection with our review, you request us to perform accounting services necessary for the preparation of the financial statements (such as maintaining depreciation schedules, drafting the financial statements, etc.), you agree to designate an appropriate individual to oversee the services, make all management decisions involved in those services, evaluate the adequacy and results of the services, and accept responsibility for the results of the services.

Information Security - Miscellaneous Terms

SDK is committed to the safe and confidential treatment of the Entity's proprietary information. SDK is required to maintain the confidential treatment of client information in accordance with relevant industry professional standards which govern the provision of services described herein. The Entity agrees that it will not provide SDK with any unencrypted electronic confidential or proprietary information, and the parties agree to utilize commercially reasonable measures to maintain the confidentiality of the Entity's information, including the use of collaborate sites to ensure the safe transfer of data between the parties.

SDK may terminate this relationship immediately in its sole discretion if SDK determines that continued performance would result in a violation of law, regulatory requirements, applicable professional standards or SDK's client acceptance or retention standards, or if the Entity is placed on a verified sanctioned entity list or if any director or executive of, or other person closely associated with, the Entity or its affiliates is placed on a verified sanctioned person list, in each case, including but not limited to lists promulgated by the Office of Foreign Assets Control of the U.S. Department of the Treasury, the U.S. State Department, the United Nations Security Council, the European Union or any other relevant sanctioning authority.

If any term or provision of this engagement letter is determined to be invalid or unenforceable, such term or provision will be deemed stricken and all other terms and provisions will remain in full force and effect.

Our Report

We will issue a written report upon completion of our review of the Church's financial statements. Our report will be addressed to the Board of Trustees of Unity Church - Unitarian. We cannot provide assurance that an unmodified accountant's review report will be issued. Circumstances may arise in which it is necessary for us to report known departures from accounting principles generally accepted in the United States of America, add an emphasis-of-matter or other-matter paragraph(s), or withdraw from the engagement. If, for any reason, we are unable to complete the review of your financial statements, we will not issue a report on such statements as a result of this engagement.

Other Services

We will also:

- Assist in the preparation of the year-end financial statements and related footnotes.
- Be available to consult with you on various matters that might occur from time to time.

It is our policy to keep records related to this engagement for seven years. However, we do not keep any of your original records, so we will return those to you upon the completion of the engagement. When records are returned to you, it is your responsibility to retain and protect the records for possible future use, including potential examination by governmental or regulatory agencies.

Other Relevant Information

Wendy Harden, CPA is the engagement shareholder and is responsible for supervising the review engagement and signing the report or authorizing another individual to sign it.

From time to time and depending upon the circumstances, we may use third-party service providers to assist us in providing professional services to you. In such circumstances, it may be necessary for us to disclose confidential client information to them. We enter into confidentiality agreements with all third-party service providers and we are satisfied that they have appropriate procedures in place to prevent the unauthorized release of your confidential information to others.

SDK is a member of Allinial Global, an association of legally independent member firms. Neither the other member firms nor Allinial Global is responsible or accept liability for the work or advice which SDK provides to its clients. In signing and returning the enclosed copy of this engagement letter, you acknowledge and accept that such other member firms and Allinial Global do not owe you any duty in relation to the work or advice which we will, from time to time, provide to you or are required to provide to you.

During the course of our professional practice, from time to time, with the prior written consent of our clients, we provide our clients' confidential accounting and/or financial data, without the clients being specifically identified, to a third party, Sageworks, Inc., for research and/or benchmarking purposes. In the course of this engagement, or thereafter, we may wish to provide your confidential data to that third party in such a format. By your signature on this letter, you may expressly authorize us to make such disclosure of your confidential accounting and/or financial data, as we may elect within our discretion, with the understanding that, in doing so, you will not be specifically identified.

Electronic Data and Devices

In addition, in the interest of facilitating our services to you, we may communicate by use of electronic devices and send data over the Internet or allow access to data through third-party vendors' secured portals or clouds. Electronic data that is confidential may be transmitted or stored using these methods. We may use third-party service providers to store or transmit this data, such as providers of tax return preparation software or cloud-based storage services. In using these data communication and storage methods, Schechter Dokken Kanter employs measures designed to maintain data security. We use reasonable efforts to keep such communications and data access secure in accordance with our obligations under applicable laws and professional standards. We also require our third-party vendors to do the same. You recognize and accept that we have no control over the unauthorized interception or breach of any communications or data once it has been sent or has been subject to unauthorized access, notwithstanding all reasonable security measures employed by us or our third-party vendors. You consent to our use of these electronic devices and applications and submission of confidential client information to third-party service providers during this engagement.

Fees, Costs, and Access to Workpapers

Our fees for the review and other services described above are based upon the value of the services performed and the time required by the individuals assigned to the engagement, plus direct expenses. We estimate our fees to be \$7,250 for the review and other services described in this letter. Our fee estimate and completion of our work is based upon the following criteria:

- a. Anticipated cooperation from Organization personnel.
- b. Timely responses to our inquiries.
- c. Timely completion and delivery of client assistance requests.
- d. Timely communication of all significant accounting and financial reporting matters.
- e. The assumption that unexpected circumstances will not be encountered during the engagement.

If the schedules and supporting documentation you provide are not sufficient to satisfy our professional standards, or unexpected circumstances are encountered, we will discuss with you the available options to rectify the situation. In most situations, you will be asked to prepare/modify schedules or provide the appropriate supporting documentation. As an alternative, we can prepare the necessary schedules as an accounting service for an additional fee. We will estimate and communicate the additional fee to you for approval before we begin the additional work.

You may request that we perform additional services not addressed in this engagement letter. If this occurs, we will communicate with you regarding the scope of the additional services and the estimated fee. We also may issue a separate engagement letter covering the additional services. In the absence of any other written communication from us documenting such additional services, our services will continue to be governed by the terms of this engagement letter.

We appreciate the opportunity to be of service to you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions or do not understand any of the terms of this engagement, please call us and we will be happy to review them with you.

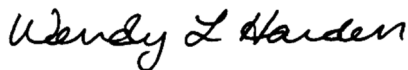
Electronic Signatures and Counterparts

Each party hereto agrees that any electronic signature of a party to this agreement or any electronic signature to a document contemplated hereby (including any representation letter) is intended to authenticate such writing and shall be as valid, and have the same force and effect, as a manual signature. Any such electronically signed document shall be deemed (i) to be "written" or "in writing," (ii) to have been signed and (iii) to constitute a record established and maintained in the ordinary course of business and an original written record when printed from electronic files. Each party hereto also agrees that electronic delivery of a signature to any such document (via email or otherwise) shall be as effective as manual delivery of a manual signature. For purposes hereof, "electronic signature" includes, but is not limited to, (i) a scanned copy (as a "pdf" (portable document format) or other replicating image) of a manual ink signature, (ii) an electronic copy of a traditional signature affixed to a document, (iii) a signature incorporated into a document utilizing touchscreen capabilities or (iv) a digital signature. This agreement may be executed in one or more counterparts, each of which shall be considered an original instrument, but all of which shall be considered one and the same agreement. Paper copies or "printouts," of such documents if introduced as evidence in any judicial, arbitral, mediation or administrative proceeding, will be admissible as between the parties to the same extent and under the same conditions as other original business records created and maintained in documentary form. Neither party shall contest the admissibility of true and accurate copies of electronically signed documents on the basis of the best evidence rule or as not satisfying the business records exception to the hearsay rule.

If you agree with the terms of our engagement as described in this letter, please sign and date the enclosed copy and return it to us.


Sincerely,

Schechter Dokken Kanter
Andrews & Selcer Ltd



Wendy L. Harden, CPA
Shareholder

WLH:klv

This letter correctly sets forth our understanding.	
Acknowledged and agreed on behalf of Unity Church - Unitarian by:	
	11 November 2023
_____ Louise Livesay, Board Chair	_____ Date