

Board of Directors Brookwood Green Condominium Association, Inc. Dimmignam, Alabama

Management is responsible for the accompanying financial statements of Brookwood Green Condominium Association, Inc. (a nonprofit corporation) which comprise the statement of assets, liabilities and equity – modified cash basis as of December 31, 2020 and the related statement of revenues and expenditures – modified cash basis for the year then ended, and for determining that the modified cash basis of accounting is an acceptable financial reporting framework. We have performed a compilation engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. We did not audit or review the financial statements nor were we required to perform any procedures to verify the accuracy or completeness of the information provided by management. Accordingly, we do not express an opinion, a conclusion, nor provide any form of assurance on these financial statements.

The financial statements are prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United[®] States of America.

Management has elected to omit substantially all of the disclosures required by the modified cash basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Company's financial position, results of operations, and cash flows. Accordingly, the financial statements are not designed for those who are not informed about such matters.

The accompanying supplementary schedule of revenues and expenditures – modified cash basis is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management. The supplementary information was not subject to our compilation engagement. We do not express an opinion, a conclusion, nor provide any assurance on such information.

We are not independent with respect to Brookwood Green Condominium Association, Inc.

Caron Trais & Congany, AC

Cameron Travis & Company, P.C. February 15, 2021

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