

CITY OF BATTLE CREEK DIRECT
INVESTMENT FUNDS ADMINISTERED BY
BATTLE CREEK UNLIMITED, INC.

Year Ended
June 30, 2022

Financial
Statements

Rehmann

**CITY OF BATTLE CREEK DIRECT INVESTMENT FUNDS
ADMINISTERED BY BATTLE CREEK UNLIMITED, INC.**

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Direct Investment Funds' 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 Direct Investment Funds' 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.