

**McNEILLY CENTER FOR CHILDREN, INC.
AUDITED FINANCIAL STATEMENTS
JUNE 30, 2022**

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McNEILLY CENTER FOR CHILDREN, INC.
Roster of Board Members
June 30, 2022

Executive Board Directors

Adam Corey Jarvis, Chair
Stephanie Grounder, Vice-Chair
Sean O'Brien, Treasurer
Mary Gordon, Secretary
Stratton Huggins, Past Chair
Alyssa Dituro, Executive Director

Directors

Becca Arnold
Courtney Bach
Tommy Bethel
Diana Fassbender
Alisha Haddock
Olivia Huggins
Julia Burkhalter
Ingrid Campbell
Lauren McKenzie
Eugene Neubert
Pete Phillips
Lauren Willoughby
Mary Mayer
Cassie Renease Perkins
Chris Puri
Whitney Schickling
Brooks Spellings
Matt Woods
Sara Walls
Lulu Gordon
Jen Ellison
Toshia Hodge
Amanda Graff
Patricia Powell
Kirsten Wiggins
John Thomas



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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
McNeilly Center for Children, Inc.
Nashville, TN

Opinion

We have audited the accompanying financial statements of McNeilly Center for Children, Inc (a nonprofit organization), which comprise the statement of financial position as of June 30, 2022, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of McNeilly Center for Children, Inc. as of June 30, 2022, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of McNeilly Center for Children, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about McNeilly Center for Children, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

64 Lynoak Cv
Jackson, TN 38305
(731)668-1806
Fax (731)668-9543

1205 East Wood St, Ste B
Paris, TN 38242
(731)642-1755
Fax (731)644-0413

304 Broadway St
Martin, TN 38237
(731)587-4221
Fax (731)587-9474

11 N. Court Square
Brownsville, TN 38012
(731)772-2273
Fax (731)772-2275

110 West Court
Dyersburg, TN 38024
(731)286-6080
Fax (731)285-8975

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of McNeilly Center for Children's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about McNeilly Center for Children, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

CRS CPAs

CRS CPAs, P.C.
Jackson, TN

December 29, 2022

McNEILLY CENTER FOR CHILDREN, INC
Statement of Financial Position
June 30, 2022

<u>ASSETS</u>	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Current Assets			
Cash & Cash Equivalents	\$ 1,025,563	\$ 53,217	\$ 1,078,780
Certificates of Deposit	818,479	-	818,479
Accounts Receivable - Programs	28,757	-	28,757
Prepaid Expenses	4,423	-	4,423
Total Current Assets	<u>1,877,222</u>	<u>53,217</u>	<u>1,930,439</u>
Long Term Investments			
Community Foundation	<u>132,672</u>	-	<u>132,672</u>
	132,672		132,672
Property and Equipment - at cost			
Land	31,000	-	31,000
Building	1,081,825	-	1,081,825
Equipment	<u>358,558</u>	-	<u>358,558</u>
	1,471,383	-	1,471,383
Less Accumulated Depreciation	<u>(1,183,141)</u>	-	<u>(1,183,141)</u>
Net Fixed Assets	<u>288,242</u>	-	<u>288,242</u>
 TOTAL ASSETS	 <u><u>\$ 2,298,136</u></u>	 <u><u>\$ 53,217</u></u>	 <u><u>\$ 2,351,353</u></u>
 <u>LIABILITIES AND NET ASSETS</u>			
Current Liabilities			
Accounts Payable	\$ 28,955	\$ -	\$ 28,955
Accrued Salaries and Benefits	80,415	-	80,415
Unearned Revenue	<u>9,354</u>	-	<u>9,354</u>
Total Current Liabilities	<u>118,724</u>	-	<u>118,724</u>
 TOTAL LIABILITIES	 <u>118,724</u>	 -	 <u>118,724</u>
Net Assets			
Net Assets - undesignated	2,046,740	53,217	2,099,957
Net Assets - designated	<u>132,672</u>	-	<u>132,672</u>
TOTAL NET ASSETS	<u>2,179,412</u>	<u>53,217</u>	<u>2,232,629</u>
 TOTAL LIABILITIES AND NET ASSETS	 <u><u>\$ 2,298,136</u></u>	 <u><u>\$ 53,217</u></u>	 <u><u>\$ 2,351,353</u></u>

The accompanying notes are an integral part of the financial statements.

McNEILLY CENTER FOR CHILDREN, INC
Statement of Activities
For the Year Ended June 30, 2022

	Without Donor Restrictions	With Donor Restrictions	Total
<u>SUPPORT & REVENUE</u>			
USDA - Child Care Food Program	\$ 141,641	\$ -	\$ 141,641
DHS Revenues	627,687	-	627,687
United Way	372,125	-	372,125
Client Fee	388,471	-	388,471
Special Events and Other Fundraising	108,418	-	108,418
Grant Revenue	226,850	500,612	727,462
Gifts	18,219	-	18,219
Investment Income/(Loss) - Endowment (Net of Trust Fees \$952)	(18,047)	-	(18,047)
Interest Income	22,216	-	22,216
Net Assets Released via Satisfaction of donor restrictions	515,163	(515,163)	-
Total Support & Revenue	2,402,743	(14,551)	2,388,192
<u>EXPENSES</u>			
Program Services:			
Child Day Care	2,323,495	-	2,323,495
Supporting Services:			
Management and General	229,910	-	229,910
Fundraising	110,699	-	110,699
Total Expenses	2,664,104	-	2,664,104
Increase(Decrease) in Net Assets	(261,361)	(14,551)	(275,912)
Net Assets -			
Beginning of year	2,440,773	67,768	2,508,541
End of Year	\$ 2,179,412	\$ 53,217	\$ 2,232,629

The accompanying notes are an integral part of the financial statements.

McNEILLY CENTER FOR CHILDREN, INC
Statement of Functional Expenses
For the Year Ended June 30, 2021

	PROGRAM SERVICES	SUPPORTING SERVICES			Total Expenses
	Child Day Care	Management & General	Fund Raising	Total	
Salaries	\$ 1,551,497	\$ 164,761	\$ 76,742	\$ 241,503	\$ 1,793,000
Fringe Benefits	222,095	19,811	7,396	27,207	249,302
Travel	4,004	1,050	-	1,050	5,054
Communication	3,529	477	477	954	4,483
Occupancy	205,365	7,040	609	7,649	213,014
Professional Services	14,193	26,659	10,422	37,081	51,274
Supplies	94,404	803	1,413	2,216	96,620
Repairs & Maintenance	28,438	-	-	-	28,438
Food Costs	146,751	-	-	-	146,751
Printing & Publications	571	485	77	562	1,133
Postage	-	306	306	612	612
Training & Meetings	12,076	6,510	-	6,510	18,586
Enrichment / Field Trips	17,376	-	-	-	17,376
Dues & Licenses	1,430	650	-	650	2,080
Minor Equipment Purchases	-	916	-	916	916
Depreciation Expense	21,766	-	-	-	21,766
Miscellaneous	-	442	13,257	13,699	13,699
TOTAL FUNCTIONAL EXPENSES	\$ 2,323,495	\$ 229,910	\$ 110,699	\$ 340,609	\$ 2,664,104

The accompanying notes are an integral part of the financial statements.

McNEILLY CENTER FOR CHILDREN, INC

Statement of Cash Flows

For the Year Ended June 30, 2022

	Without Donor <u>Restrictions</u>	With Donor <u>Restrictions</u>	<u>Total</u>
Cash Flow from Operating Activities:			
Changes in net assets	\$ (261,361)	\$ (14,551)	\$ (275,912)
Adjustments to reconcile change in net assets to net cash used by			
Operating activities:			
Depreciation	21,766	-	21,766
Unrealized (Gain)/Loss on investments	20,906	-	20,906
(Increase) Decrease in accounts and tuition receivable	69,090	-	69,090
(Increase) Decrease prepaid expenses	47,200	-	47,200
Increase (Decrease) in accounts payable	12,683	-	12,683
Increase (Decrease) in salaries and wages payable	(70,294)	-	(70,294)
Increase (Decrease) in unearned revenue	(7,460)	-	(7,460)
Net cash provided (used) by operating activities	<u>(167,470)</u>	<u>(14,551)</u>	<u>(182,021)</u>
Cash Flow from Investing Activities:			
Purchase of Certificates of Deposit	(21,896)	-	(21,896)
Proceeds from sales of investments	6,700	-	6,700
Purchase of property and equipment	(8,250)	-	(8,250)
Net cash provided (used) by investing activities	<u>(23,446)</u>	<u>-</u>	<u>(23,446)</u>
Net increase (decrease) in cash and cash equivalents	(190,916)	(14,551)	(205,467)
Cash and cash equivalents at beginning of year	<u>1,216,479</u>	<u>67,768</u>	<u>1,284,247</u>
Cash and cash equivalents at end of year	<u>\$ 1,025,563</u>	<u>\$ 53,217</u>	<u>\$ 1,078,780</u>
Supplemental Data:			
Interest paid	\$ -		
Income Tax paid	\$ -		

The accompanying notes are an integral part of the financial statements.

McNEILLY CENTER FOR CHILDREN, INC.
Notes to the Financial Statements
June 30, 2022

1. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

McNeilly Center for Children, Inc. (the Organization) is a nonprofit organization, serving Nashville, Tennessee. The Organization provides day care services to working families, emphasizing a quality education and nutrition program for children ages six weeks to five years. The Organization receives a substantial amount of its support from the Tennessee Department of Human Services, Child and Adult Care Food Program, and Head Start.

Financial Statement Presentation

Financial Statements of the Organization are presented on the accrual basis of accounting in accordance with generally accepted accounting principles for non-profit organizations.

The Organization has adopted FASB ASC 958-210. Under FASB ASC 958-210, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions, and net assets with donor restrictions. In addition, the Organization is required to present a statement of functional expenses and a statement of cash flows. As permitted by the statement, the Organization does not use fund accounting.

Under these provisions, net assets, revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and change therein are classified and reported as follows:

Net assets without donor restrictions – Net assets that are not subject to donor-imposed stipulations.

Net assets with donor restrictions – Net assets subject to donor-imposed stipulations that may or may not be met either by actions of the Organization and/or the passage of time. Generally, the donors of these assets permit the Organization to use all or part of the income earned on related investments for general or specific purposes.

State grants and other revenues which are restricted for the stated uses by the Organization are reported as revenue without donor restrictions when these funds are received and spent during the same year as permitted by ASC 958-210.

Support and Revenue

Contributions received are recorded as without or with donor restrictions, depending on the existence or nature of any donor restrictions. Contributions received and unconditional promises to give are measured at their fair values and are reported as an increase in net assets in the period received.

All donor-restricted support is reported as an increase in net assets with donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restriction. Contributions for which the donor's restrictions are met in the same period in which the gift is received are reported as support without donor restrictions.

Program service revenue and other revenue is recognized when earned (i.e. upon completion of day care services for program service revenue).

Investments – Board Designated Endowment

The Organization has adopted an investment policy for board designated Endowment funds. The policy attempts to maximize total return consistent with an acceptable level of risk. The Organization has adopted the investment provisions of ASC 958 Not-for-Profit Entities. Under ASC 958, investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position. Unrealized gains and losses are included in the changes in net assets. Investment income and gains restricted by a donor are reported as increases in unrestricted net assets if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized.

McNEILLY CENTER FOR CHILDREN, INC.
Notes to the Financial Statements
June 30, 2022

1. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Investments – Board Designated Endowment (continued)

As of June 30, 2022, the Board of Directors had designated \$132,672 of net assets without donor restriction as a general endowment fund to support the mission of the Organization. Since that amount resulted from an internal designation and is not donor-restricted, it is classified and reported as net assets without donor restrictions. Per the contract with the fiduciary, up to 5% of the fund is able to be spent annually.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

Certificates of Deposit

Certificates of Deposit have interest rates ranging from 0.249% to 3.21%, and maturity dates ranging from March 14, 2023 to November 14, 2023. The balance of these CDs at June 30, 2022 (including accrued interest income) was \$818,479.

Accounts Receivable

Accounts receivable are stated at unpaid balances of fees for services rendered, less an allowance for doubtful accounts. The Organization provides for losses on accounts receivable using the allowance method. The allowance is based on experience, third-party contracts, and other circumstances, which may affect the ability of parents to meet their obligations. Receivables are considered impaired and written off if payments are not received in accordance with the contractual terms.

Property and Equipment

It is the Organization's policy to capitalize property and equipment over \$5,000. Lesser amounts are expensed. Purchased property and equipment is capitalized at cost. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as contributions without donor unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time. Property and equipment are depreciated using the straight-line method; buildings over an estimated useful life of forty years, equipment, furniture and fixtures over an estimated useful life of five to ten years.

Long-lived Assets

Long-lived assets to be held and used are reviewed for impairment whenever events or changes in circumstances indicate that the related carrying amount may not be recoverable. When required, impairment losses on assets to be held and used are recognized based on the excess of the asset's carrying amount and fair value of the asset. Long-lived assets to be disposed of are reported at the lower of carrying amount or fair value less cost to sell.

Income Taxes

The Organization is a not-for-profit organization that is exempt from income taxes under Section 501(c) (3) of the Internal Revenue Code and classified by the Internal Revenue Services as other than a private foundation.

Functional Expenses

The Organization has allocated functional expenses between Program Services and Supporting Services based on an analysis of personnel time and space utilized for the related activities.

McNEILLY CENTER FOR CHILDREN, INC.
Notes to the Financial Statements
June 30, 2022

1. NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that effect certain reported amounts and disclosures. Because of the inherent uncertainties in estimating, it is at least reasonably possible that the estimates used will change within the near term. Accordingly, actual results could differ from those estimates.

2. FUNDING

The Organization receives a substantial amount of its support from the Tennessee Department of Human Services, Child and Adult Care Food Program, and Head Start. A major reduction of funds by the grantor agencies, should this occur, may have a significant effect on future operations. Additionally, a majority of the Organization's receivables are from these sources. Management is not aware of any planned changes in the level of funding.

3. ACCOUNTS RECEIVABLE - PROGRAM

At June 30, 2022, accounts receivable from the following agencies were as follows:

DHS	\$	18,663
CACFP		10,094
Total	<u>\$</u>	<u>28,757</u>

4. FIXED ASSETS

The following changes in fixed assets occurred during the period July 1, 2021, through June 30, 2022:

	Balance on June 30, 2021	Additions	Deletions	Balance on June 30, 2022
Land	31,000	\$ -	\$ -	\$ 31,000
Buildings and Improvements	1,073,575	8,250	-	1,081,825
Equipment	358,558	-	-	358,558
Total	1,463,133	8,250	-	1,471,383
Accumulated Depreciation	(1,161,375)	(21,766)	-	(1,183,141)
Total Net Fixed Assets	<u>\$ 301,758</u>			<u>\$ 288,242</u>

5. LONG-TERM INVESTMENTS

Investment assets consist partially of securities held by The Community Foundation of Middle Tennessee. The investments are subject to market risk and thusly could lose some or all of their value. Securities measured at fair value using Level 1 inputs, which are quoted prices in an active market. The historical costs and market (fair) values of the securities at June 30, 2022, are as follows:

	Cost	Market Value	Unrealized Appreciation (Depreciation)
Community Foundation Account	\$ 110,617	\$ 132,672	\$ 22,055
Total	<u>\$ 110,617</u>	<u>\$ 132,672</u>	<u>\$ 22,055</u>

McNEILLY CENTER FOR CHILDREN, INC.
Notes to the Financial Statements
June 30, 2022

5. LONG-TERM INVESTMENTS (CONTINUED)

The following schedule summarizes financial assets and financial liabilities measured at fair value on a recurring basis as of June 30, 2022:

	Level 1 Inputs	Level 2 Inputs	Level 3 Inputs	Total Fair Value
Community Foundation Account	\$ 132,672	\$ -	\$ -	\$ 132,672

The following schedule summarizes the investment return and its classification in the statement of activities for the year ended June 30, 2022:

	Without Donor Restrictions - Board Designated
Interest & Dividend Income	\$ 3,811
Net Realized & Unrealized Gains (Losses)	(20,906)
Investment Fees	(952)
Total	\$ (18,047)

Changes in Endowment (Board Designated) net assets as of June 30, 2022, are as follows:

	Amount
Endowment net assets, beginning of year	\$ 157,419
Contribution	-
Investment Return (see above)	(18,047)
Withdrawals	(6,700)
Endowment net assets, end of year	\$ 132,672

6. COMPENSATED ABSENCES

Employees of the Organization are entitled to paid vacation depending on length of service. The Organization advances vacation leave to employees at the beginning of each fiscal year on July 1. Unused vacation leave can be carried forward past the Organization's fiscal year end June 30. Therefore, \$45,536 of vacation leave was due to employees at June 30, 2022. Accordingly, a liability has been recorded. This amount is included in the accrual for salaries and benefits in current liabilities.

7. PENSION PLANS

The agency adopted a thrift pension plan under section 403(b) of the Internal Revenue Code with an effective date of January 1, 1994. Eligible employees may make voluntary contributions to the plan subject to Internal Revenue Service limitations. The Organization may make discretionary contributions to the plan for eligible employees.

Amounts contributed by the Organization to the plan for the year ended June 30, 2022 was \$13,919.

8. SPECIAL EVENTS

The following schedule presents the revenue and expense associated with fundraising events:

Actual revenue received by the Organization for special events	\$ 51,609
Actual expenses the Organization incurred for special events	(3,406)
Net Amount	\$ 48,203

McNEILLY CENTER FOR CHILDREN, INC.
Notes to the Financial Statements
June 30, 2022

9. CONCENTRATION OF CREDIT RISK

The Organization maintains cash balances and certificates of deposit at one financial institution. Accounts at the institution are insured by the Federal Deposit Insurance Corporation (FDIC insured) up to \$250,000. The Organization has not experienced any loss in such accounts. As of June 30, 2022, the uninsured balance is \$1,647,259. The Organization believes it is not exposed to any significant credit risk on its cash balances.

10. LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Organization's financial assets as of June 30, 2022, reduced by the amounts not available for general use because of contractual or donor-imposed restrictions within one year of the balance sheet date.

Cash and Cash Equivalents	\$ 1,078,780
Certificates of Deposit	818,479
Accounts Receivable - Programs	28,757
Total	<u>1,926,016</u>
Less those unavailable for general expenditures within one year, due to:	
Contractual or donor-imposed restrictions	<u>(53,217)</u>
Financial assets available to meet cash needs for general expenditures within one year.	<u><u>\$ 1,872,799</u></u>

As of June 30, 2022, \$53,217 of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the balance sheet date. The Organization has a goal to maintain financial assets, which consist of cash and cash equivalents, on hand to meet 60 days of normal operating expenses, which are, on average, approximately \$444,017. As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

11. SUBSEQUENT EVENTS

Management of the Organization has evaluated subsequent events through December 29, 2022, the date which the financial statements were available to be issued.

- END OF NOTES -

McNEILLY CENTER FOR CHILDREN, INC.
Schedule of Findings and Responses
For the year ending June 30, 2022

Financial Statement Findings

No current year findings noted

McNEILLY CENTER FOR CHILDREN, INC.
Schedule of Prior Year Findings
For the year ending June 30, 2022

Prior Year Findings

None noted