2017

Financial Statements

NEW HORIZONS CORPORATION

FINANCIAL STATEMENTS

JUNE 30, 2017

(With Independent Auditor's Report Thereon)

NEW HORIZONS CORPORATION
FINANCIAL STATEMENTS
JUNE 30, 2017

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New Horizons Corporation
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June 30, 2017

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PATTERSON, HARDEE & BALLENTINE, P.C.
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
New Horizons Corporation

Report on the Financial Statements

We have audited the accompanying financial statements of New Horizons Corporation (a nonprofit organization), which comprise the statement of financial position as of June 30, 2017 and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of New Horizons Corporation as of June 30, 2017, 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.

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Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 16, 2017, on our consideration of New Horizons Corporation's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering New Horizons Corporation's internal control over financial reporting and compliance.

Patterson Hardee & Ballentine

November 16, 2017

NEW HORIZONS CORPORATION
STATEMENT OF FINANCIAL POSITION
AS OF JUNE 30, 2017

ASSETS

Current Assets:		
Cash	$ 2,644,555	
Certificates of deposit	426,677	
Accounts receivable, net	1,147,494	
Prepaid expenses	14,685	
Total current assets		$ 4,233,411
Property and Equipment:		
Land improvements	74,171	
Building	1,158,433	
Equipment	661,715	
Vehicles	606,358	
	2,500,677	
Less: accumulated depreciation	(1,799,640)	
Total property and equipment		701,037
Assets Whose Use Is Limited:		
Cash	4,270	
Total assets whose use is limited		4,270
Total assets		$ 4,938,718

See accompanying notes to the financial statements.

NEW HORIZONS CORPORATION
STATEMENT OF FINANCIAL POSITION (continued)
AS OF JUNE 30, 2017

LIABILITIES AND NET ASSETS

Current Liabilities:		
Accounts payable	$ 184,234	
Accrued expenses	221,673	
Total current liabilities		$ 405,907
Net Assets:		
Unrestricted	2,876,732	
Unrestricted - board designated	1,651,809	
Total unrestricted net assets		4,528,541
Temporarily restricted	4,270	
Total temporarily restricted net assets		4,270
Total net assets		4,532,811
Total liabilities and net assets		$ 4,938,718

See accompanying notes to the financial statements.

NEW HORIZONS CORPORATION
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017

	Unrestricted	Temporarily Restricted	Total
Public Support and Revenue:			
Donations	$ 50,476	$ 20,000	$ 70,476
Program service fees	4,636,899	-	4,636,899
Contract services	2,227,291	-	2,227,291
Gain on disposal of assets	1,325	-	1,325
Interest income	3,417	-	3,417
Net assets released from restriction	27,055	(27,055)	-
Total public support and revenues	6,946,463	(7,055)	6,939,408
Expenses:			
Program services:			
Adult day services	1,299,728	-	1,299,728
Community based services	1,837,852	-	1,837,852
Supported living	2,599,819	-	2,599,819
Personal assistance	255	-	255
Total program services	5,737,654	-	5,737,654
Supporting services:			
Management and general	1,456,562	-	1,456,562
Total supporting services	1,456,562	-	1,456,562
Total program and supporting services	7,194,216	-	7,194,216
Decrease in net assets	(247,753)	(7,055)	(254,808)
Net assets- beginning of year	4,776,294	11,325	4,787,619
Net assets - end of year	$ 4,528,541	$ 4,270	$ 4,532,811

NEW HORIZONS CORPORATION
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2017

	Program Services					Supporting Services		
	Adult Day Services	Community Based Services	Supported Living	Personal Assistance	Total Program Services	Management and General	Fundraising	Total Expenses
Personnel services	$ 891,116	$ 1,128,189	$ 1,264,908	$ 219	$ 3,284,432	$ 902,983	$ -	$ 4,187,415
Payroll taxes	65,735	83,619	93,516	-	242,870	65,197	-	308,067
Fringe benefits	5,041	3,231	14,624	-	22,896	19,057	-	41,953
Total personnel costs	961,892	1,215,039	1,373,048	219	3,550,198	987,237	-	4,537,435
Client wages and related expenses	-	236,465	-	-	236,465	-	-	236,465
Insurance	60,470	86,673	83,408	-	230,551	66,862	-	297,413
Telephone and utilities	35,706	4,943	25,958	-	66,607	30,948	-	97,555
Postage and shipping	68	-	-	-	68	2,784	-	2,852
Communications	-	-	7,358	-	7,358	7,935	-	15,293
Rental	-	-	58,175	-	58,175	-	-	58,175
Repairs and maintenance	16,774	24,042	18,307	-	59,123	11,556	-	70,679
Vehicle expense	18,362	29,559	3,724	-	51,645	3,976	-	55,621
General liability, vehicle, d&o, and employment practices insurance	-	-	-	-	-	88,334	-	88,334
Supplies	24,184	177,793	2,612	-	204,589	13,342	-	217,931
Travel	86,496	418	46,909	-	133,823	73	-	133,896
Living expenses	-	-	964,522	-	964,522	-	-	964,522
Bad debts	-	-	-	-	-	18,263	-	18,263
Miscellaneous	-	-	1,934	36	1,970	19,338	-	21,308
Memberships	50	-	-	-	50	6,815	-	6,865
Professional fees	1,656	55	4,004	-	5,715	152,603	-	158,318
Food and beverage	4,559	473	1,213	-	6,245	3,127	-	9,372
Interest	-	-	-	-	-	-	-	-
Scholarships	-	-	-	-	-	24,422		24,422
Total expenses before depreciation	1,210,217	1,775,460	2,591,172	255	5,577,104	1,437,615	-	7,014,719
Depreciation	89,511	62,392	8,647	-	160,550	18,947	-	179,497
Total expenses	$ 1,299,728	$ 1,837,852	$ 2,599,819	$ 255	$ 5,737,654	$ 1,456,562	$ -	$ 7,194,216

See accompanying notes to the financial statements.

NEW HORIZONS CORPORATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2017

Cash Flows From Operating Activities:		
Decrease in net assets		$ (254,808)
Adjustments to reconcile decrease in net assets to net cash used in operating activities:		
Depreciation	179,497	
Interest on certificate of deposit	(525)	
Changes in:		
Accounts receivable	(53,097)	
Prepaid expenses	(907)	
Assets whose use is limited	7,054	
Accounts payable	(63,260)	
Accrued expenses	39,123	
		107,885
Net cash used in operating activities		(146,923)
Cash Flows From Investing Activities:		
Purchase of property and equipment	(106,334)	
Proceeds from sale of fixed assets	9,649	
Net cash used in investing activities		(96,685)
Net decrease in cash		(243,608)
Cash - beginning of year		2,888,163
Cash - end of year		$ 2,644,555

SUPPLEMENTAL CASH FLOW INFORMATION:

Interest paid during the year ended June 30, 2017, was $0.

See accompanying notes to the financial statements.

NEW HORIZONS CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1 - Summary of Significant Accounting Policies

a. Nature of Activities and Description of Programs

In these notes, the terms "Organization", "we", "us" or "our" mean New Horizons Corporation, a nonprofit organization located in Nashville, Tennessee. We were formed in 1971 to provide the following:

Day rehabilitation services – Facility based services where persons supported attend the day center and community based services where persons supported go into the community for shopping, entertainment, dining and charitable activities.

Community based services – Services that include staff support for persons supported working in community enclaves and for working on workshop contracts.

Supported living – Services that include companion and staff homes where 24 hour support is provided and family based provider contracts with New Horizons Corporation administers.

Personal assistance – Services that include transportation and assistance for doctor's appointments and community based support for persons who live independently or with family.

Our principal funding is provided by the State of Tennessee Department of Intellectual and Developmental Disabilities (DIDD), production facility contracts, community based employment contracts, and residential services.

b. Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles. Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, our net assets and changes therein are classified and reported as follows:

Unrestricted net assets - Net assets that are not subject to donor-imposed stipulations.

Temporarily restricted net assets - Net assets subject to donor-imposed stipulations that may or will be met, either by our actions and/or the passage of time. Restrictions that are fulfilled in the same accounting period in which the contributions are received are reported in the Statement of Activities as unrestricted.

Permanently restricted net assets - Net assets subject to permanent or long-term donor-imposed stipulations. Generally, the donors of these assets permit us to use all or part of the income earned and any related investments for general or specific purposes.

c. Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, we consider all unrestricted cash and investment instruments purchased with original maturities of three months or less to be cash equivalents. At June 30, 2017, there are no cash equivalents.

d. Accounts and Contributions Receivable

Accounts receivable is recorded in accordance with generally accepted accounting principles, and we use the allowance method to determine uncollectable accounts receivable. The allowance is based on prior years' experience and our analysis of specific accounts. At June 30, 2017, we had an allowance for doubtful accounts of $20,644.

NOTE 1 - Summary of Significant Accounting Policies (continued)

d. Accounts and Contributions Receivable (continued)

Contributions are recognized when the donor makes a promise to give that is, in substance, unconditional. Unconditional promises to give are recorded when the promises are made. Unconditional promises to give due in the next year are reflected as current contributions receivable to give and are recorded at their net realizable value. Unconditional promises to give due in subsequent years are reflected as long-term contributions receivable and are recorded at the present value of their net realizable value, using risk-free interest rates applicable to the years in which the promises are received to discount the amounts. At June 30, 2017, there were no long-term contributions receivable.

e. Property and Equipment

Property and equipment are recorded at cost or, if donated, at the estimated fair market value at the date of donation. Depreciation is provided utilizing the straight-line method over the estimated useful lives of the respective assets. Our capitalization policy is to capitalize any expenditures over $500 for any fixed asset purchased. Expenditures for repairs and maintenance are charged to expense as incurred.

f. Income Tax Status

We are a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and are classified as an organization that is not a private foundation as defined in Section 509(a) of the Internal Revenue Code. Therefore, no provision for federal income taxes is included in the accompanying financial statements.

A tax position is recognized as a benefit only if it is "more likely than not" that the tax position would be sustained in a tax examination, with a tax examination being presumed to occur. The amount recognized is the largest amount of tax benefit that is greater than 50 percent likely of being realized on examination. For tax positions not meeting the "more likely than not" test, no tax benefit is recorded. At June 30, 2017, we have no uncertain tax positions.

g. Functional Allocation of Expenses

The costs of providing program services and supporting services have been summarized on a functional basis in the Statement of Activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

h. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires us to make estimates and assumptions that affect certain reported amounts and disclosures. Actual results could differ from those estimates.

i. Fair Values of Financial Instruments

The carrying values of current assets and current liabilities approximate fair values due to the short maturities of these instruments. Current assets and current liabilities are categorized as level 1 in the fair value hierarchy.

j. Revenue Recognition

We report contributions as unrestricted support if they are received with no donor or grantor restrictions that limit the use of the contributions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Contributions are considered to be available for unrestricted use and are recorded as

NOTE 1 - Summary of Significant Accounting Policies (continued)

j. Revenue Recognition (continued)

such, unless specifically restricted by the donor. Revenues from government agency contracts and fees are recognized in the period in which we provide the service.

NOTE 2 - Accounts Receivable

At June 30, 2017, accounts receivable consisted of the following:

Tennessee Department of Finance	$ 614,049
Community Rehabilitation Agencies of Tennessee	418,175
Other	135,914
	1,168,138
Less: Allowance for doubtful accounts	(20,644)
	$ 1,147,494

NOTE 3 - Certificates of Deposit

At June 30, 2017, we had two certificates of deposit in the amounts of $200,549 and $226,128, respectively, with interest rates of .250% and .100%, respectively. These certificates of deposit have maturity dates of November 4, 2017, and November 4, 2017, respectively. See NOTE 4.

NOTE 4 - Fair Value Measurements

We use a framework for measuring fair value and disclosing fair values. We define fair value at the price which would be received to sell an asset in an orderly transaction between market participants at the measurement date. We use this framework for all assets and liabilities measured and reported on a fair value basis and enable the reader of the financial statements to assess the inputs used to develop those measurements by establishing a hierarchy for ranking the quality and reliability of the information used to determine fair values. Each asset and liability carried at fair value is classified into one of the following categories:

- Level 1 - Quoted market prices in active markets for identical assets or liabilities
- Level 2 - Observable market based inputs or unobservable inputs corroborated by market data
- Level 3 - Unobservable inputs not corroborated by market data.

The following table summarizes our financial assets measured at fair value on a recurring basis segregated by level of valuation inputs within the fair value hierarchy utilized to measure fair value as of June 30, 2017:

	Level 1	Level 2	Level 3	Total
Certificate of Deposit	200,549	-	-	200,549
Certificate of Deposit	226,128	-	-	226,128
	$ 426,677	$ -	$ -	$ 426,677

There were no transfers between Level 1, Level 2, and Level 3 investments during the year ended June 30, 2017.

NEW HORIZONS CORPORATION
NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 5 - Accrued Expenses

At June 30, 2017, accrued expenses consisted of the following:

Accrued wages and bonuses	$ 160,137
Accrued vacation	55,976
Other accrued expenses	5,560
	$ 221,673

NOTE 6 - Net Assets

At June 30, 2017, our Board of Directors has designated the following to be used for future maintenance projects:

Maintenance reserve	$ 229,448
Building maintenance reserve	54,594
Pinnacle reserve	941,090
Certificates of deposit	426,677
	$ 1,651,809

Also at June 30, 2017, we had assets whose use was restricted by the donors as follows:

Exercise equipment	$ 4,270
	$ 4,270

NOTE 7 - Lease Agreements

We entered into a lease for real property with the State of Tennessee during the year ended June 30, 1989, which will expire in the year 2039. This is a lease agreement and not considered a donor relationship. The minimum payment under the lease is one dollar per year. All improvements to the property will be surrendered to the lessor at the expiration of the lease, at the lessor's option. The surrender of leasehold improvements does not constitute restrictions of our assets, as it is not unusual for leasehold improvements to revert to the lessor at the end of a lease. We will amortize these improvements over the life of the lease and the net book value at the end of the lease will be $0 when they are disposed. We have not recorded any in-kind revenue or expense for the fair market value of the leased land due to the amount being undeterminable.

We also lease a copier and other equipment under lease arrangements classified as operating leases. The copier lease is payable in monthly payments of $498 and expires in October 2018.

We also lease certain property for our clients and are reimbursed for those costs by the clients. Those amounts are accounted for in the Statement of Financial Position. There are no amounts due to us for reimbursement of rent at June 30, 2017, and we expect this status to remain constant in the next fiscal year.

Total rent expense for the year ended June 30, 2017, was $58,175. All of the $58,175 was related to client lease obligations we have to pay. Future minimum lease payments are as follows:

NOTE 7 - Lease Agreements (Continued)

For the year ending June 30,		
2018	$	22,931
2019		5,983
2020		1,496
2021		1
2022		1
Thereafter		17
	$	30,429

NOTE 8 - Concentration of Credit Risk

At June 30, 2017, two customers, the State of Tennessee Department of Finance & Administration and Community Rehabilitation Agencies of Tennessee, owed us approximately 88% of the total accounts receivable.

We maintain our cash in banks which, at times, may exceed federally insured limits. We have not experienced any losses in such accounts and do not believe that it is exposed to any significant credit risk on our cash.

NOTE 9 - 401(k) Plan

We have a 401(k) plan (the "plan") for the benefit of our employees, which is administered by Empower (formerly Great West) as the record-keeper. Under the Plan, employees may contribute a percentage of their annual base compensation, which we match up to 3% of compensation. An employee must have been employed for a minimum of six months and have attained the age of 20 and one-half years on or before the anniversary date of the plan to participate in the program. Employee benefits are fully vested after they have participated in the program for six years on the anniversary date of the Plan. Vesting begins after the employee has participated in the program for a minimum of two years as of the anniversary date of the Plan. During the year ended June 30, 2017, we contributed $41,953 to the Plan.

NOTE 10 - Loss Contingency

The Tennessee Bureau of Investigation has assessed a penalty and fine of $25,422 in relation to an investigation for the Department of Intellectual and Developmental Disabilities which occurred under former management from August 2007 through September 2008. As of November 16, 2017, the date the financial statements were available to be issued, the loss contingency has been accrued and included under accounts payable. Furthermore, we do not plan to appeal the penalty and fine. The State has not begun to deduct the penalty from our contracted revenue, and it is uncertain when they will begin to do so.

As of June 30, 2017 we have settled the lawsuit against our Organization.

We have not filed our form 5500 in a number of years and have not been assessed any interest or penalties as of June 30, 2017. We have engaged with Acuff & Associates to prepare the previous returns. An extension was filed timely for our 2016 form 5500.

NOTE 11 - New Pronouncements

In May 2014, FASB issued Accounting Standards Update 2014-09, *Revenue from Contracts with Customers (Topic 606)*. The Update provides guidance about recording contract revenue on an organization's statement of activities. The amendments in this Update are effective for annual periods beginning after December 15, Note 11 - New Pronouncements (continued)

2018, and for annual periods and interim periods thereafter with early adoption permitted for annual periods beginning after December 15, 2016. We are currently evaluating the impact of adopting this statement.

In February 2016, FASB issued Accounting Standards Update 2016-02, *Leases (Topic 842).* The Update provides guidance about recording lease transactions on an organization's statements of financial position and activities. The amendments in this Update are effective for annual periods beginning after December 15, 2019, and for annual periods and interim periods thereafter with early adoption permitted. We are currently evaluating the impact of adopting this statement.

In August 2016, FASB issued Accounting Standards Update 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities.* The Update provides guidance about the presentation of financial statements for non-profit organizations. The amendments in this Update are effective for annual periods beginning after December 15, 2017, and for annual periods and interim periods thereafter with early adoption permitted. We are currently evaluating the impact of adopting this statement.

NOTE 12 - Subsequent Events

We have evaluated events subsequent to the year ending June 30, 2017. As of November 16, 2017, the date the financial statements were available to be issued, we are not aware of any material subsequent events which would require recognition or disclosure in the accompanying financial statements.

Internal Control and Compliance Section

<u>REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING</u>

<u>AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN</u>

<u>AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH</u>

<u>GOVERNMENT AUDITING STANDARDS</u>

PATTERSON, HARDEE & BALLENTINE, P.C.
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

To the Board of Directors of
New Horizons Corporation

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of New Horizons Corporation (a nonprofit organization), which comprise the statement of financial position as of June 30, 2017, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated November 16, 2017.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered New Horizons Corporation's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of New Horizons Corporation's internal control. Accordingly, we do not express an opinion on the effectiveness of New Horizons Corporation's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether New Horizons Corporation's 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 determination of financial statement amounts. 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*.

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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 organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Patterson Handel & Ballentine

November 16, 2017

NEW HORIZONS CORPORATION
SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR ENDED JUNE 30, 2017

Financial Statement Findings:

Finding Number	Finding Title	Status
2016-001	Days billed to the State did not agree to the number of daily notes.	Corrected