

**CENTER FOR INDEPENDENT LIVING
OF MIDDLE TENNESSEE**

**FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORTS**

JUNE 30, 2015

CENTER FOR INDEPENDENT LIVING OF MIDDLE TENNESSEE

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BELLENFANT

CERTIFIED PUBLIC ACCOUNTING FIRM

Professional Accounting & Consulting Services

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Center for Independent Living of Middle Tennessee
Nashville, Tennessee

Report on the Financial Statements

We have audited the accompanying financial statements of Center for Independent Living of Middle Tennessee which comprise the statement of financial position as of June 30, 2015, and the related statement 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 Center for Independent Living of Middle Tennessee as of June 30, 2015, 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.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal and state awards, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated May 6, 2016 on our consideration of Center for Independent Living of Middle Tennessee'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 Center for Independent Living of Middle Tennessee's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Bellenfant PLLC". The signature is written in a cursive, flowing style.

May 6, 2016

CENTER FOR INDEPENDENT LIVING OF MIDDLE TENNESSEE

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2015

ASSETS

CURRENT ASSETS

Cash	\$ 42,681
Grant Receivable	<u>194,321</u>
Total Current Assets	<u>237,002</u>

PROPERTY AND EQUIPMENT

Less: Accumulated Depreciation	<u>137,903</u>
	<u>(66,859)</u>
Furniture and Equipment - net	<u>71,044</u>
Total Assets	<u><u>\$ 308,046</u></u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts Payable and Payroll Taxes Payable	32,869
Accrued Leave	4,724
Unearned Grant Revenue	<u>57,726</u>
Total Current Liabilities	<u>95,319</u>

NET ASSETS

Unrestricted	<u>212,727</u>
Total Net Assets	<u>212,727</u>
Total Liabilities and Net Assets	<u><u>\$ 308,046</u></u>

The accompanying notes are an integral part of these statements.

CENTER FOR INDEPENDENT LIVING OF MIDDLE TENNESSEE

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2015

Revenues

Grants	\$ 705,223
Fees for Services	42,336
Contributions	8,342
Other	8,525
Gain on Sale of Van	<u>11,367</u>
Total Revenues	<u>775,793</u>

Expenses

Program Services	
Work Incentives Planning and Assistance	219,799
Independent Living Services	<u>327,630</u>
Total Program Services	547,429
Management and General	<u>138,433</u>
Total Expenses	<u>685,862</u>
CHANGE IN NET ASSETS	89,931
Net Assets, Unrestricted, July 1, 2014	<u>122,796</u>
Net Assets, Unrestricted, June 30, 2015	<u><u>\$ 212,727</u></u>

The accompanying notes are an integral part of these statements.

CENTER FOR INDEPENDENT LIVING OF MIDDLE TENNESSEE

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED JUNE 30, 2015

	<u>Program Services</u>		<u>Total</u>		
	<u>Work Incentives</u>	<u>Independent</u>	<u>Program</u>	<u>Management</u>	<u>Total</u>
	<u>Planning & Assistance</u>	<u>Living Services</u>	<u>Services</u>	<u>and General</u>	
Salaries	\$ 153,632	\$ 183,199	\$ 336,831	\$ 55,614	\$ 392,445
Employee Benefits	34,237	30,919	65,156	10,876	76,032
Payroll Taxes	11,783	14,074	25,857	4,838	30,695
Rent	-	23,119	23,119	16,421	39,540
Insurance	-	-	-	7,892	7,892
Travel and Meetings	11,071	15,442	26,513	3,316	29,829
Professional Services	-	24,542	24,542	22,890	47,432
Communications	3,305	2,391	5,696	1,900	7,596
Miscellaneous	-	2,043	2,043	1,515	3,558
Supplies	4,777	17,055	21,832	7,867	29,699
Postage	701	42	743	-	743
Depreciation	-	540	540	3,866	4,406
Printing	293	4,235	4,528	120	4,648
Specific Assistance	-	9,659	9,659	-	9,659
Dues and Subscriptions	-	370	370	1,318	1,688
Total Expenses	\$ 219,799	\$ 327,630	\$ 547,429	\$ 138,433	\$ 685,862

The accompanying notes are an integral part of these statements.

CENTER FOR INDEPENDENT LIVING OF MIDDLE TENNESSEE

STATEMENTS OF CASH FLOWS

FOR THE YEAR ENDED JUNE 30, 2015

CASH FLOWS FROM OPERATING ACTIVITIES

Change in Net Assets	\$ 89,931
Adjustments to reconcile change in net assets to net cash provided by operations:	
Depreciation	4,406
(Increase) Decrease in: Grants Receivable	(132,575)
Increase (Decrease) in:	
Accounts Payable and Payroll Taxes Payable	(49,300)
Accrued Leave	(7,756)
Unearned Revenue	<u>(16,770)</u>
NET CASH USED BY OPERATING ACTIVITIES	<u>(112,064)</u>
CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of equipment	<u>(12,061)</u>
NET CASH USED BY INVESTING ACTIVITIES	<u>(12,061)</u>
Net Decrease in Cash	(124,125)
Cash, July 1, 2014	<u>166,806</u>
Cash, June 30, 2015	<u><u>\$ 42,681</u></u>

The accompanying notes are an integral part of these statements.

CENTER FOR INDEPENDENT LIVING OF MIDDLE TENNESSEE

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2015

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a. Nature of Activities

The Center for Independent Living of Middle Tennessee (CILMT) (the "Organization") serves a multi-county area in the central portion of Middle Tennessee. This area includes Davidson County, Cheatham County, Wilson County, Robertson County, Rutherford County, Sumner County, and Williamson County. The Organization is located in Nashville, Tennessee, which is near the center of its geographical area of service. CILMT is affiliated with over 400 other related organizations nation-wide through Center for Independent Living Associations.

A local Board of Directors (over 50% of whom have disabilities) governs CILMT. CILMT is a private not-for-profit corporation dedicated to advancing the independence of all persons with disabilities as well as to provide group educational, group guidance and advocacy services on behalf of these persons. CILMT has operated in Middle Tennessee since 1992.

b. Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with U.S. generally accepted accounting principles. Financial statement presentation follows the requirements of the Financial Accounting Standards Board (FASB) Accounting Standards Codification Topic related to Presentation of Financial Statements of Not-for-Profit Organizations. Under the FASB Accounting Standards Codification, the Organization is required to report information regarding its financial position and activities according to three classes of net assets; unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

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 actions of the Organization and/or the passage of time. 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. The Organization had no temporarily restricted net assets at June 30, 2015.

Permanently restricted net assets - Net assets subject to donor-imposed stipulations that may be maintained permanently by the Organization. Generally donors of these assets permit the Organization to use all or part of the income earned for general or specific purposes. The Organization had no permanently restricted net assets as of June 30, 2015.

CENTER FOR INDEPENDENT LIVING OF MIDDLE TENNESSEE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2015

1. ACCOUNTING POLICIES (CONTINUED)

c. Cash and Cash Equivalents

The Organization considers all investment instrument purchases with a maturity of three months or less to be cash equivalents. As of June 30, 2015, there were no cash equivalents.

d. Allowance for Doubtful Accounts

The Organization considers all current accounts receivable to be fully collectible; therefore, no allowance account is recorded.

e. Depreciation

Building, Furniture and equipment are recorded at actual cost as acquired. Items with an acquisition cost exceeding \$200 are capitalized and depreciated. Depreciation is computed using the straight-line method over the estimated useful lives of the assets. The estimated useful lives for building, furniture and equipment are 3 to 40 years.

f. Income Taxes

The Organization is a non-profit organization which is tax-exempt under Internal Revenue Code Section 501(c)(3).

The Organization files a U.S. Federal Form 990-Return of Organization Exempt from Income Tax. The Organization's returns for the years prior to calendar year 2012 are no longer open for examination.

The Organization has evaluated its tax positions in accordance with the Codification Standard relating to Accounting for Uncertainty in Income Taxes. The Organization believes that it has taken no uncertain tax positions.

CENTER FOR INDEPENDENT LIVING OF MIDDLE TENNESSEE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2015

1. ACCOUNTING POLICIES (CONTINUED)

g. Use of Estimates

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

h. Fair Values of Financial Instruments

The following methods and assumptions were used by the Organization in estimating its fair value disclosures for financial instruments:

Cash, accounts receivables, accounts payables, and accrued leave, : The carrying amounts reported in the statement of financial position approximate fair values because of the short maturities of those instruments.

2. DONATED SERVICES

Officers, members of the Board of Directors, and other members of the Organization have assisted the Organization in the accomplishment of its goals and objectives by the donation of their time and services. No amounts have been reflected in the financial statements as it was not practicable to determine the valuation of such services to the Organization, and the Organization exercises no significant control over the major elements of donated services.

CENTER FOR INDEPENDENT LIVING OF MIDDLE TENNESSEE

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2015

3. PROPERTY AND EQUIPMENT

Property and Equipment consisted of the following:

Office Furniture and Equipment	\$ 137,903
Less: Accumulated Depreciation	<u>(66,859)</u>
Total	<u><u>\$ 71,044</u></u>

4. COMMITMENT

The Organization leases a office space under noncancelable operating lease expiring in June 2016. Future minimum rental payments required under this noncancelable lease as of June 30, 2015 are as follows:

	<u>Total</u>
2016	<u><u>\$ 34,476</u></u>

Rent expense was \$39,541 for the year ended June 30, 2015.

5. PENSION PLAN

The Organization provides a pension plan for all eligible employees. The Organization will match up to 3% of employee contributions during the year. Pension expense was \$8,361 for the year ended June 30, 2015.

6. SUBSEQUENT EVENTS

Subsequent events have been evaluated through May 6, 2016 which is the date the financial statements were available to be issued.

The Organization changed its name to Empower Tennessee, effective December 4, 2015.

SUPPLEMENTAL INFORMATION

CENTER FOR INDEPENDENT LIVING OF MIDDLE TENNESSEE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2015

Federal /State/ Grantor/ Pass-Through Grantor Agency & Program Name	Federal CFDA #	Grant Number	Grant Period	Grant Receivable 7/1/14	Receipts 7/1/14 - 6/30/15	Expenditures 7/1/14 - 6/30/15	(Unearned) Grant Receivable 6/30/15
U.S. DEPARTMENT OF EDUCATION							
Independent Living Program	84.132A	H132950036-13	10/1/13 - 9/30/14	6,493	138,793	132,300	-
Independent Living Program	84.132A	H132950036-13	10/1/14 - 9/30/15	-	271,621	213,895	(57,726)
			Total for CFDA# 84.132A	6,493	410,414	346,195	(57,726)
Working to Independence - ARRA	84.400	H400A100158	10/1/10 - 10/1/14	1,197	18,630	17,433	-
U.S. DEPARTMENT OF HUMAN SERVICES							
Vocational Rehabilitation	84.126A	34570-21614	9/1/14 - 9/14/15	(74,496)	13,436	96,663	8,731
SOCIAL SECURITY ADMINISTRATION							
Work Incentives Planning and Assistance	96.008	1-WTP13050371-01-00	8/1/13 - 7/31/14	54,056	54,056	-	-
Work Incentives Planning and Assistance	96.008	1-WTP13050371-02-00	8/1/14 - 7/31/15	-	59,342	244,932	185,590
			Total for CFDA# 96.008	54,056	113,398	244,932	185,590
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ (12,750)	\$ 555,878	\$ 705,223	\$ 136,595

Basis of presentation

This schedule of expenditures of federal awards includes the federal grant activity of Center for Independent Living of Middle Tennessee and is presented in accordance with accounting principles generally accepted in the United States of America, which is the same basis of accounting as the basic financial statements.



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**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
Center for Independent Living of Middle Tennessee
Nashville, Tennessee

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 Center for Independent Living of Middle Tennessee which comprise the statement of financial position as of June 30, 2015, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated May 6, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Center for Independent Living of Middle Tennessee'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 Center for Independent Living of Middle Tennessee internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 Center for Independent Living of Middle Tennessee'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*.

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.

Bellenfant PLLC

May 6, 2016

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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY OMB CIRCULAR A-133**

To the Board of Directors
Center for Independent Living of Middle Tennessee
Nashville, Tennessee

Report on Compliance for Each Major Federal Program

We have audited Center for Independent Living of Middle Tennessee's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Center for Independent Living of Middle Tennessee's major federal programs for the year ended June 30, 2015. Center for Independent Living of Middle Tennessee's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Center for Independent Living of Middle Tennessee's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Center for Independent Living of Middle Tennessee's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Center for Independent Living of Middle Tennessee's compliance.

Opinion on Each Major Federal Program

In our opinion, Center for Independent Living of Middle Tennessee complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

Report on Internal Control Over Compliance

Management of Center for Independent Living of Middle Tennessee is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Center for Independent Living of Middle Tennessee's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of Center for Independent Living of Middle Tennessee's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Bellandant PLLC

May 6, 2016

CENTER FOR INDEPENDENT LIVING OF MIDDLE TENNESSEE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2015

PART I - SUMMARY OF AUDITORS' RESULTS

I. Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unmodified

Internal control over financial reporting:

Material weaknesses identified? _____yes _____X_no

Significant deficiencies identified not
considered to be material weaknesses? _____yes _____X_none reported

Noncompliance material to financial statements noted? _____yes _____X_no

Federal Awards

Internal Control over major programs:

Material weaknesses identified? _____yes _____X_no

Significant deficiencies identified not
Considered to be material weaknesses? _____yes _____X_none reported

Type of auditors' report issued on compliance
For major programs: Unmodified

Any Audit findings disclosed that are required to be
reported in accordance with A-133, Section 510(a)? _____yes _____X_no

Identification of major programs:

96.008 Independent Living Program
84.132A Work Incentives Planning and Assistance

Dollar threshold used to distinguish between
Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? _____X_yes _____no

CENTER FOR INDEPENDENT LIVING OF MIDDLE TENNESSEE

SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED JUNE 30, 2015

There were no audit findings for the year ended June 30, 2014.