

CATHOLIC CHARITIES OF TENNESSEE, INC.

Financial Statements and Supplementary Information

June 30, 2018 and 2017

(With Independent Auditors' Report Thereon)



CATHOLIC CHARITIES OF TENNESSEE, INC.

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INDEPENDENT AUDITORS' REPORT

The Board of Trustees of
Catholic Charities of Tennessee, Inc.:

Report on the Financial Statements

We have audited the accompanying financial statements of Catholic Charities of Tennessee, Inc. (the "Organization"), which comprise the statements of financial position as of June 30, 2018 and 2017, and the related statements of activities, functional expenses, and cash flows for the years 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits 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 audits 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 auditors' 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 Catholic Charities of Tennessee, Inc. as of June 30, 2018 and 2017, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal and state grant awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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.

The Schedule of Board of Trustees and Management has not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on that information.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our reports dated November 14, 2018, on our consideration of the Organization'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 these reports is solely 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 the effectiveness of internal control over financial reporting or on compliance. These reports are an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

LBMC, PC

Brentwood, Tennessee
November 14, 2018

CATHOLIC CHARITIES OF TENNESSEE, INC.

Statements of Financial Position

June 30, 2018 and 2017

Assets	June 30, 2018	June 30, 2017
Cash and cash equivalents	\$ 969,078	\$ 2,848,211
Annual fund deposits with CCIL	2,024,759	-
Receivable from the State of Tennessee	144,026	160,193
Receivable from United States Conference of Catholic Bishops	102,939	167,037
Receivable from Metropolitan Government of Nashville	6,400	47,706
Receivable from Office of Refugee Resettlement	426,009	1,010,071
Receivable from United Way	563,798	535,500
Miscellaneous accounts receivable, net of allowance for doubtful accounts of \$13,110 at June 30, 2018 and 2017	225,229	281,287
Prepaid expenses	24,424	25,058
Equipment and leasehold improvements, net	715,629	796,924
Total assets	\$ 5,202,291	\$ 5,871,987
Liabilities and Net Assets		
Program advance	\$ 16,000	\$ 16,000
Accounts payable and accrued liabilities	571,712	1,044,879
Deferred revenues	42,500	32,012
Total liabilities	630,212	1,092,891
Net assets		
Unrestricted		
Designated for:		
Future operations	3,235,561	3,359,451
Physical plant equity	715,629	796,924
Renewal and replacement	87,221	87,221
Total unrestricted net assets	4,038,411	4,243,596
Temporarily restricted net assets	533,668	535,500
Total net assets	4,572,079	4,779,096
Total liabilities and net assets	\$ 5,202,291	\$ 5,871,987

See accompanying notes to financial statements

CATHOLIC CHARITIES OF TENNESSEE, INC.

Statements of Activities

Years Ending June 30, 2018 and 2017

	For year ended June 30, 2018			For year ended June 30, 2017		
	Unrestricted	Temporarily Restricted	Total	Unrestricted	Temporarily Restricted	Total
Support and revenue:						
State of Tennessee grants	\$ 818,220	\$ -	\$ 818,220	\$ 730,906	\$ -	\$ 730,906
Service fees	1,745,684	-	1,745,684	1,753,837	-	1,753,837
Diocesan contributions and grants	538,523	-	538,523	560,924	-	560,924
United States Conference of Catholic Bishops grants	623,877	-	623,877	2,012,475	-	2,012,475
Miscellaneous program grants	480,761	-	480,761	608,128	-	608,128
Metropolitan Government of Nashville grants	81,400	-	81,400	474,847	-	474,847
Office of Refugee Resettlement grants	5,597,697	-	5,597,697	11,082,778	-	11,082,778
Reimbursement of occupancy expenses	225,913	-	225,913	211,089	-	211,089
Contributions and bequests	717,536	-	717,536	795,139	-	795,139
United Way allocation and designations	154,226	533,668	687,894	122,744	535,500	658,244
Other	58,833	-	58,833	40,481	-	40,481
In-Kind Donations	710,842	-	710,842	790,292	-	790,292
Net assets released from restrictions	535,500	(535,500)	-	499,089	(499,089)	-
Total support and revenue	12,289,012	(1,832)	12,287,180	19,682,729	36,411	19,719,140
Expenses:						
Program expenses	11,728,597	-	11,728,597	19,158,880	-	19,158,880
Management and general	47,633	-	47,633	32,744	-	32,744
Auxiliary services	348,424	-	348,424	426,007	-	426,007
Fundraising	369,543	-	369,543	265,740	-	265,740
Total expenses	12,494,197	-	12,494,197	19,883,371	-	19,883,371
Increase (decrease) in net assets	(205,185)	(1,832)	(207,017)	(200,642)	36,411	(164,231)
Net assets at beginning of year	4,243,596	535,500	4,779,096	4,444,238	499,089	4,943,327
Net assets at end of period	<u>\$ 4,038,411</u>	<u>\$ 533,668</u>	<u>\$ 4,572,079</u>	<u>\$ 4,243,596</u>	<u>\$ 535,500</u>	<u>\$ 4,779,096</u>

See accompanying notes to financial statements

CATHOLIC CHARITIES OF TENNESSEE, INC.
Statements of Functional Expenses
Years Ended June 30, 2018 and 2017

2018

	Pregnancy Counseling and Adoptions	Workforce Development	Immigration & Refugee Services	Tennessee Office for Refugees	Total Program Expenses	Auxiliary Services	Fundraising	Management and General	Total
Salaries and benefits	\$ 1,281,295	\$ 73,644	\$ 1,416,044	\$ 608,135	\$ 4,406,497	\$ 68,957	\$ 240,787	\$ 674,738	\$ 5,390,979
Purchased services	98,993	2,607	42,999	2,578,499	3,035,922	41,546	37,470	125,973	3,240,911
Travel	27,022	109	151,595	9,770	271,260	(1,397)	2,004	3,719	275,586
Supplies and Materials	47,633	5,827	40,339	26,687	165,923	18,192	22,440	36,937	243,492
Conferences	4,623	-	1,710	1,478	20,436	50	637	1,789	22,912
Rent / Occupancy	186,355	13,858	128,721	49,816	475,048	163,239	19,957	58,993	717,237
Subsidies and assistance	642,412	14,750	503,218	1,243,210	2,504,361	1,929	881	-	2,507,171
Other	297	9,426	1,096	526	19,343	225	705	3,767	24,040
Depreciation and amortization	6,264	3,386	-	-	9,650	42,842	-	19,377	71,869
Administrative	238,873	13,679	263,556	112,945	820,157	12,841	44,662	(877,660)	-
Total functional expenses	\$ 2,533,767	\$ 137,286	\$ 2,549,278	\$ 4,631,066	\$ 11,728,597	\$ 348,424	\$ 369,543	\$ 47,633	\$ 12,494,197

2017

	Pregnancy Counseling and Adoptions	Workforce Development	Immigration & Refugee Services	Tennessee Office for Refugees	Total Program Expenses	Auxiliary Services	Fundraising	Management and General	Total
Salaries and benefits	\$ 1,594,102	\$ 289,933	\$ 1,805,703	\$ 656,915	\$ 5,423,033	\$ 95,772	\$ 155,214	\$ 706,069	\$ 6,380,088
Purchased services	97,456	5,762	73,538	3,965,177	4,238,113	107,764	39,999	172,969	4,558,845
Travel	36,019	884	185,649	9,187	339,975	437	4,124	21,719	366,255
Supplies and Materials	48,182	14,140	62,284	16,268	188,609	32,637	21,226	46,874	289,346
Conferences	10,362	-	3,577	-	29,323	250	1,320	2,344	33,237
Rent / Occupancy	204,261	38,216	157,937	50,234	537,717	124,386	12,720	55,302	730,125
Subsidies and assistance	642,888	37,909	1,502,397	5,195,678	7,437,065	-	2,525	-	7,439,590
Other	684	305	1,455	1,064	3,827	6,191	1,336	-	15,263
Depreciation and amortization	6,264	6,774	-	-	13,038	41,913	-	3,909	70,622
Administrative	278,163	50,754	316,006	115,023	948,180	16,657	27,276	(992,113)	-
Total functional expenses	\$ 2,918,381	\$ 444,677	\$ 4,108,546	\$ 10,009,546	\$ 19,158,880	\$ 426,007	\$ 265,740	\$ 32,744	\$ 19,883,371

See accompanying notes to financial statements

CATHOLIC CHARITIES OF TENNESSEE, INC.

Statements of Cash Flows

Years Ending June 30, 2018 and 2017

	<u>June 30, 2018</u>	<u>June 30, 2017</u>
Cash flows from operating activities:		
Decrease in net assets	\$ (207,017)	\$ (164,231)
Adjustments to reconcile decrease in net assets to net cash provided (used) by operating activities:		
Depreciation and amortization	71,869	70,622
Loss on disposal of asset	9,426	5,841
Changes in assets and liabilities:		
Receivable from the State of Tennessee	16,167	28,118
Receivable from United States Catholic Conference of Bishops	64,098	302,787
Receivable from Metropolitan Government of Nashville	41,306	1,222
Receivable from Office of Refugee Resettlement	584,062	(68,236)
Receivable from United Way	(28,298)	(36,258)
Miscellaneous accounts receivable, net of allowance	56,058	45,918
Prepaid expenses	634	23,550
Program advance, accounts payable and accrued liabilities	(473,167)	(275,601)
Deferred revenues	10,488	2,398
Net cash provided (used) by operating activities	<u>145,626</u>	<u>(63,870)</u>
Cash flows from investing activities:		
Purchases of annual fund deposits with CCIL	(2,024,759)	-
Purchases of equipment and leasehold improvements	<u>-</u>	<u>(92,680)</u>
Net cash used by investing activities	<u>(2,024,759)</u>	<u>(92,680)</u>
Net decrease in cash and equivalents	(1,879,133)	(156,550)
Cash and cash equivalents at beginning of year	<u>2,848,211</u>	<u>3,004,761</u>
Cash and cash equivalents at end of year	<u>\$ 969,078</u>	<u>\$ 2,848,211</u>

See accompanying notes to the financial statements

CATHOLIC CHARITIES OF TENNESSEE, INC.

Notes to Financial Statements

June 30, 2018 and 2017

(1) Summary of Significant Accounting Policies

(a) Reporting Entity

Catholic Charities of Tennessee, Inc. (the "Corporation" or "Organization" or "Catholic Charities") is a Tennessee not-for-profit corporation which operates charitable and social service programs throughout Tennessee, but primarily Middle Tennessee. Catholic Charities was incorporated in July 1962. The members of the Corporation are the Bishop, the Vicars General, and the Moderator of the Curia for the Catholic Diocese of Nashville. The business and affairs of the Organization are supervised by its Board of Trustees. The Trustees of the Board are appointed by the members of the Corporation.

The accompanying financial statements include programs that are supported by grants from the State of Tennessee, the Metropolitan Government of Nashville and Davidson County, Office of Refugee Resettlement and the United States Catholic Conference of Bishops. These financial statements have been prepared on the accrual basis of accounting.

Catholic Charities was designated by the Office of Refugee Resettlement, a division of U.S. Department of Health and Humans Services, to administer refugee resettlement programs in the state of Tennessee. The Tennessee Office for Refugees was created as a program within Catholic Charities of Tennessee to administer Refugee Cash Assistance, Refugee Medical Assistance, Medical Screenings, Social Services, School Impact Grants, and Targeted Assistance Grants to sub-grantee agencies across the state.

The Organization has majority voting control and management responsibilities for St. Mary Villa, Inc. (the "Center"), a child care facility. Under the terms of a management agreement, the Organization is responsible for providing financial and administrative oversight of the Center. Additionally, the Organization has a seat on the board of trustees of the Center, the voting interest of which is equal to one more vote than all other trustees. However, management has determined that the Organization does not have an economic interest in the Center that would require consolidation of the Center with the Organization under generally accepted accounting principles in the United States of America.

(b) Basis of Presentation

Contributions, which include unconditional promises to give (pledges), are recognized as revenues in the period an unconditional promise is received. Contributions with donor-imposed restrictions that are met in the same year as received are reported as revenues of the unrestricted net asset class.

Grant revenue is recognized as expenses are incurred in accordance with the terms of the grant.

CATHOLIC CHARITIES OF TENNESSEE, INC.

Notes to Financial Statements

June 30, 2018 and 2017

Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of Catholic Charities and changes therein are classified and reported as follows:

Unrestricted net assets - Net assets that are not subject to donor-imposed stipulations. Catholic Charities has chosen to provide further classification information about unrestricted net assets as follows:

Undesignated - Cumulative results from activities which have not been designated by Catholic Charities for specific purposes.

Designated for future operations - Cumulative results from activities which have been designated for future purposes.

Designated for physical plant equity - Net investment in equipment and leasehold improvements.

Designated for renewal and replacement - Amounts designated for future acquisitions of fixed assets or for renewals and repairs.

Temporarily restricted net assets - Net assets subject to donor-imposed stipulations that may be met by actions of Catholic Charities and/or the passage of time.

Permanently restricted net assets - Net assets subject to donor-imposed stipulations that they be maintained in perpetuity. Currently, Catholic Charities has no such permanently restricted net assets.

Support and revenue are reported as increases in unrestricted net assets unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in unrestricted net assets. Realized gains and losses on investments and other assets or liabilities are reported as increases or decreases in unrestricted net assets unless their use is restricted by explicit donor stipulation or by law. Expirations of temporary restrictions on net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as net assets released from restrictions between the applicable classes of net assets.

(c) Use of Estimates in the Preparation of the Financial Statements

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

CATHOLIC CHARITIES OF TENNESSEE, INC.

Notes to Financial Statements

June 30, 2018 and 2017

(d) Cash, Cash Equivalents, and Annual Fund Deposits with CCIL

Catholic Charities maintains cash balances on deposit with Catholic Community Investment and Loan, Inc. ("CCIL"). CCIL is a not-for-profit public benefit and charitable corporation established to loan funds to parishes and entities subject to the canonical jurisdiction of the Bishop of Nashville as well as to invest pooled deposits. These cash balances are not insured; however, Catholic Charities has not experienced any losses in such accounts and management believes the Organization is not exposed to any significant credit risk related to cash and equivalents.

Catholic Charities considers all cash and highly liquid investments held with original maturities of less than three months to be cash equivalents. Cash and cash equivalents includes checking and savings accounts on deposit with CCIL.

(e) Receivables and Credit Policies

Accounts receivable are from grantors and clients. The carrying amount of accounts receivable is reduced by a valuation allowance, if necessary, which reflects management's best estimate of the amounts that will not be collected. The allowance is estimated based on management's knowledge of grantors and clients, historical loss experience and existing economic conditions.

(f) Equipment and Leasehold Improvements

Equipment and leasehold improvements are stated at cost, or fair market value at the date of gift if acquired by donation, net of accumulated depreciation or amortization. Depreciation and amortization is computed on the straight-line basis over the estimated useful lives of the assets. Equipment, furnishings and vehicles are generally depreciated over a period between three and ten years. Leasehold improvements are amortized over the shorter of the estimated useful lives or the term of the lease. Estimated salvage value of assets is zero. The Organization's capitalization policy is to capitalize any expenditures over \$5,000 with a useful life greater than two years.

Expenditures for maintenance and repairs are expensed when incurred. Expenditures for renewals or betterments are capitalized. When assets are retired or sold, the cost and the related accumulated depreciation or amortization are removed from the accounts, and the resulting gain or loss is included in operations.

(g) Functional Categories

The allocation of salaries and other direct and indirect expenditures into functional categories is based upon the amount of time spent in the various functions by Catholic Charities' personnel, space utilized for various functions, and other appropriate bases of allocation.

CATHOLIC CHARITIES OF TENNESSEE, INC.

Notes to Financial Statements

June 30, 2018 and 2017

(h) Income Taxes

Catholic Charities is exempt from federal and state income taxes; accordingly, no provision for income taxes has been made 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. Catholic Charities does not believe there are any material uncertain tax positions and, accordingly, it has not recognized any asset or liability for unrecognized tax benefits.

As of June 30, 2018 and 2017, Catholic Charities had accrued no interest and no penalties related to uncertain tax positions. It is Catholic Charities' policy to recognize interest and/or penalties related to income tax matters in income tax expense. Catholic Charities files U.S. Federal information tax returns. Catholic Charities is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress.

(i) Impairment of Long-Lived Assets

Long-lived assets are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Recoverability of assets to be held and used is measured by a comparison of the carrying amount of an asset to future undiscounted net cash flows expected to be generated by the asset. If such assets are considered to be impaired, the impairment to be recognized is measured by the amount by which the carrying amount of the assets exceeds the fair value of the assets. Assets to be disposed of are reported at the lower of the carrying amount or fair value less costs to sell.

(j) New Accounting Standards

In August 2016, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2016-14, *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements of Not-for-Profit Entities*. The ASU changes certain presentation and disclosure requirements of not-for-profit entities. The primary changes are a reduction in the number of net asset classes from three to two (donor restricted and non-donor restricted), reporting of underwater amounts of donor-restricted endowment funds in net assets with donor restrictions, requiring enhanced disclosures about how a not-for-profit entity manages its liquidity and requiring reporting of expenses by functional and natural classification, as well as enhanced endowment disclosures. This standard is effective for fiscal years beginning after December 15, 2017 and will be adopted by the Organization for fiscal year 2019. The Organization expects the impact of adoption to be in the form of additional disclosures.

CATHOLIC CHARITIES OF TENNESSEE, INC.

Notes to Financial Statements

June 30, 2018 and 2017

(2) Fair Value Measurements

FASB Accounting Standards Codification ("ASC") 820, *Fair Value Measurement*, provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The fair values of cash and highly liquid investments, included in cash and cash equivalents, are determined based upon their quoted redemption prices and recent transaction prices of \$1.00 per share (Level 2 inputs), with no discounts for credit quality or liquidity restriction. The Organization does not have any fair value measurements using significant unobservable inputs (Level 3) as of June 30, 2018 or 2017.

(3) Equipment and Leasehold Improvements

Equipment and leasehold improvements consist of the following:

	<u>2018</u>	<u>2017</u>
Equipment	\$ 33,852	\$ 361,225
Furnishings	21,766	33,704
Vehicles	15,944	15,944
Leasehold improvements	<u>808,433</u>	<u>852,853</u>
	879,995	1,263,726
Less accumulated depreciation and amortization	<u>164,366</u>	<u>466,802</u>
Equipment and leasehold improvements, net	<u>\$ 715,629</u>	<u>\$ 796,924</u>

(4) Employee Benefit Plans

Catholic Charities participates in two retirement plans currently sponsored by the Catholic Diocese of Nashville (the "Diocese"). They are as follows:

(a) Defined Benefit Pension Plan

Catholic Charities participates in a non-contributory church defined benefit pension plan which is funded based on the required contribution each year as determined by the Diocesan Lay Retirement Board of Trust of the Diocese. Church pension plans are exempt from compliance with participation, vesting and funding rules of the Employee Retirement Income Security Act of 1974. Contributions to the plan are calculated as a percentage of eligible employees' compensation. Participants vest in all employer contributions to the plan as follows: after three years of service 20%, increasing 20% for each year of additional service until participants are fully vested after seven years of service.

CATHOLIC CHARITIES OF TENNESSEE, INC.

Notes to Financial Statements

June 30, 2018 and 2017

Management has determined that the defined benefit pension plan qualifies for treatment as a multi-employer plan under generally accepted accounting principles. Participation in multi-employer pension plans is different from single employer pension plans in the following ways: 1) assets contributed to the multi-employer plan by one employer may be used to provide benefits of employment to other participating employers, 2) if a participating employer stops contributing to the plan, the unfunded obligations of the plan may be borne by the remaining participating employers, and 3) if the Organization stops participating in its multi-employer pension plan, it may be required to pay the plan an amount based on the underfunded status of the entire plan.

The following table sets forth the benefit obligations, fair value of plan assets, funded status (in thousands) of the Diocese of Nashville Lay Pension Plan as of January 1, 2018 and 2017 in which Catholic Charities is a participant:

	<u>2018</u>	<u>2017</u>
Pension benefits (in thousands):		
Benefit obligation at end of plan year	\$ (47,356)	\$ (44,348)
Plan assets at fair value at end of plan year	<u>50,221</u>	<u>42,910</u>
Funded Status	<u>\$ 2,865</u>	<u>\$ (1,438)</u>

As a multi-employer plan, only the expenses associated with Catholic Charities' employees are reflected in the accompanying financial statements. During 2018 and 2017, Catholic Charities contributed 5% of the eligible employees' compensation to the plan each year which totaled \$191,415 and \$219,415 for the years ended June 30, 2018 and 2017, respectively. The Organization currently has no intention of withdrawing from this multi-employer pension plan.

(b) Defined Contribution Benefit Plan

Catholic Charities participates in a defined contribution plan as a supplement to the defined benefit pension plan. Employees are permitted to contribute up to 100% of their compensation to the defined contribution plan subject to certain Internal Revenue Code limitations. For those employees who contribute at least 3% of their compensation to the plan, Catholic Charities contributes a 100% match of 3% of the employee's compensation. Participants are 100% vested in their elective contributions and the employers' matching contributions.

Contributions to the defined contribution plan were \$100,402 and \$110,921 for the years ended June 30, 2018 and 2017, respectively.

CATHOLIC CHARITIES OF TENNESSEE, INC.

Notes to Financial Statements

June 30, 2018 and 2017

(5) Temporarily Restricted Net Assets

As of June 30, 2018 and 2017, temporarily restricted net assets of \$533,668 and \$535,500, respectively, were available for subsequent year operations - programmatic restrictions.

During 2018 and 2017, net assets released from restrictions related to the utilization of funds restricted to programs.

(6) Lease Commitments

The Organization leases certain real property and equipment under arrangements classified as operating leases. Total rent expense under operating leases paid to lessors amounted to \$729,743 and \$751,636 in 2018 and 2017, respectively. Certain lease agreements are with the Diocese and affiliated entities. The Organization also subleases certain property to a related party, the Center. Income from such sublease during 2018 and 2017 was approximately \$142,000 and \$136,000, respectively.

A summary of total rental expenses to the Diocese and affiliated entities for fiscal years 2018 and 2017 is as follows:

	<u>2018</u>	<u>2017</u>
Catholic Diocese of Nashville	\$ 354,000	\$ 330,000
Holy Name Church	22,834	21,106
St. Vincent de Paul Church	<u>142,000</u>	<u>136,333</u>
	<u>\$ 518,834</u>	<u>\$ 487,439</u>

A summary of approximate net future minimum payments under operating leases as of June 30, 2018 is as follows:

<u>Year</u>	<u>Total</u>	<u>Sublease Income</u>
2019	\$ 712,000	\$ 156,000
2020	601,000	164,000
2021	191,000	172,000
2022	<u>2,500</u>	<u>-</u>
	<u>\$ 1,506,500</u>	<u>\$ 492,000</u>

(7) Grants and Contracts

Expenditures related to federal and state grants and contracts are subject to adjustment based upon review by the granting agencies. Catholic Charities does not anticipate that adjustments, if any, arising from such reviews will have a material effect on the statement of financial position.

CATHOLIC CHARITIES OF TENNESSEE, INC.

Notes to Financial Statements

June 30, 2018 and 2017

(8) Transactions with Related Parties

Catholic Charities purchases certain services from the Diocese, under separate operating agreements including human resources, software support and maintenance, and payroll services. Fees for these services totaled \$48,668 in 2018 and 2017 and are included in Purchased Services in the statements of functional expenses.

The Organization receives management fees from the Center. Management fees amounted to \$36,000 in 2018 and 2017 and are included in service fees in the statement of activities.

The Organization, on certain occasions, purchases goods or services from companies or organizations that are affiliated with or owned, directly or indirectly, by members of the board of directors. In the opinion of management, such matters are consistent with the application of the conflict of interest policies and procedures adopted by the board and reviewed annually by the audit committee.

(9) In-Kind Donations

Many individuals volunteer their time and perform a variety of tasks that assist the agency with program services. No amounts have been reflected in the financial statements for these donated services since the volunteers' time does not meet the criteria for recognition under ASC Topic 958, *Not for Profit Entities*. Donated goods and space are recognized in the financial statements at fair market value when received.

(10) Commitments and Contingencies

Catholic Charities has one program that is subject to grant matching requirements, the Match Grant/Free Case Resettlement program. This program is eligible for a 50% matching requirement, 20% of which must be cash or cash equivalent. The required match for fiscal year 2018 grant was \$157,020 with at least \$4,226 consisting of a cash or cash equivalent match. The required match for fiscal year 2017 was \$360,354 with at least \$17,162 consisting of a cash or cash equivalent match.

(11) Subsequent Event

The Organization has evaluated events and transactions that occurred between June 30, 2018 and November 14, 2018. which is the date that the financial statements were available to be issued, for possible recognition or disclosure in the financial statements.

(12) Reclassification

Certain reclassifications have been made to the 2017 financial statements in order for them to conform to the 2018 presentation. These reclassifications have no effect on net assets or changes in net assets as previously presented.

CATHOLIC CHARITIES OF TENNESSEE, INC.
Schedule of Expenditures of Federal and State Awards
SEFA
Year Ended June 30, 2018

CFDA#	Grant Description	Grant Number	Passed Through to Subrecipients	Receivable Balance June 30, 2017	Receipts and Other Reductions	Expenditures	Receivable Balance June 30, 2018
FEDERAL AWARDS	14.169 U.S. Department of Housing and Urban Development Pass-through from Catholic Charities USA Comprehensive Housing Counseling Comprehensive Housing Counseling Total Program	HC160011017 HC160011017	-	14,107 -	14,107 46,115	- 36,300	- 4,292
	14.231 U.S. Department of Housing and Urban Development Pass-through from Metropolitan Development and Housing Agency Emergency Solutions Grant Emergency Solutions Grant	MDHA MDHA	-	830 830	830 40,000	- 40,000	- -
	Pass-through from Metropolitan Development and Housing Agency Emergency Solutions Grant	MDHA	-	-	35,000	35,000	-
	Total Program		-	830	75,830	75,000	-
14.267	U.S. Department of Housing and Urban Development Pass-through from US Housing and Urban Development - HUD Continuum of Care Program Total Program	TN0274L0401600	-	-	23,797	27,180	3,383
16.575	U.S. Dept. of Justice: Crime Victim Assistance Pass-through from State of Tennessee Department of Finance and Administration Child Abuse Prevention Program - VOCA Child Abuse Prevention Program - VOCA Total Program	Edison # 26768	-	18,128 -	18,128 88,717	- 92,243	- 3,526
16.726	U.S. Dept. of Justice Pass-through from Catholic Charities USA National Mentoring Program National Mentoring Program Total Program	2015-IU-FX-0013 2015-IU-FX-0013	-	18,671 -	18,671 63,358	- 57,252	- 12,565
19.510	U.S. Dept. of Health and Human Services: Refugee Assistance Pass-through from United States Catholic Conference: Reception & Placement - Nashville Reception & Placement - Nashville Total Program	S-PRMCO-17-CA-1006 S-PRMCO-18-CA-0009	-	121,985 -	121,985 356,406	- 413,453	- 57,047
84.287C	US Dept. of Education-Office of Elementary and Secondary Education Pass-through from State of Tennessee Department of Education 21st Century Community Learning Centers 21st Century Community Learning Centers Total Program	EDISON 93392 EDISON 93392	-	36,544 -	36,544 173,936	- 223,915	- 49,979
84.419B	US Dept. of Education-Preschool Development Grants Pass-through from Metropolitan Government of Nashville and Davidson County Pre-K Family Support Services Total Program	2-173226-00	-	46,876 -	46,876 46,876	- -	- -
93.556	U.S. Dept. of Health and Human Services - Administration for Children and Families Adoption Opportunities Pass through from Harmony Adoptions of Tennessee, Inc. Administration for Children and Families Adoption Opportunities (ASAP) Administration for Children and Families Adoption Opportunities (ASAP)	EDISON 41258 EDISON 41258	-	148,357 -	148,357 747,585	- 895,500	- 147,915
	Administration for Children and Families Adoption Opportunities (ASAP)	EDISON 41258	-	10,521	10,521	-	-
	Administration for Children and Families Adoption Opportunities (FOCUS)	EDISON 41258	-	10,521	52,339	63,524	11,185
	Total Program		-	158,878	958,802	995,024	159,100
93.558	U.S. Dept. of Health and Human Services - Administration for Children and Families Pass-through from United Way of Metropolitan Nashville Pass-through from Tennessee Department of Human Services Family Empowerment Program Total Program	53938	-	-	48,505	72,412	23,907
			-	-	48,505	72,412	23,907

CFDA#	Grant Description	Grant Number	Passed Through to Subrecipients	Receivable Balance June 30, 2017	Receipts and Other Reductions	Expenditures	Receivable Balance June 30, 2018
93.566	U.S. Dept. of Health and Human Services: Refugee Resettlement Social Service Tennessee Office for Refugees Tennessee Office for Refugees Tennessee Office for Refugees Tennessee Office for Refugees Tennessee Office for Refugees Tennessee Office for Refugees Tennessee Office for Refugees Tennessee Office for Refugees Tennessee Office for Refugees Total Program	16A1TNRMA and 17A1TNRMA	676,087	148,368	148,368	676,087	-
		17A1TNRMA and 18A1TNRMA	-	-	575,573	-	100,514
		1601TNRSOC and 1701TNRSOC	667,409	316,912	316,912	-	-
		1701TNRSOC and 1801TNRSOC	-	-	1,159,957	1,279,358	119,401
		1601TNRSOC and 1701TNRSOC	116,845	69,103	69,103	-	-
		1701TNRSOC and 1801TNRSOC	-	-	225,105	252,166	27,061
		1601TNRSOC and 1701TNRSOC	33,564	23,562	23,562	-	-
		1701TNRSOC and 1801TNRSOC	-	-	62,796	68,420	5,624
		1601TNRSOC and 1701TNRSOC	8,951	18,389	18,389	-	-
		1701TNRSOC and 1801TNRSOC	-	32,339	32,339	33,365	1,026
			1,502,856	576,334	2,632,104	2,309,396	253,626
93.567	U.S. Dept. of Health and Human Services: Refugee Assistance Pass-through from United States Catholic Conference: Match Grant/Free Case Resettlement - Nashville Match Grant/Free Case Resettlement - Nashville Total Program	90RV0070-01	-	44,245	44,245	-	-
		1801DCRVWG	-	-	164,532	210,424	45,892
				44,245	208,777	210,424	45,892
93.576	U.S. Dept. of Health and Human Services - Refugee and Entrant Assistance-Discretionary Grants Tennessee Office for Refugees Tennessee Office for Refugees Tennessee Office for Refugees Tennessee Office for Refugees Total Program	90RX0272	98,797	17,061	17,061	-	-
		90RX0277	-	-	110,526	120,330	9,804
		90RT0213	-	45,727	45,727	-	-
		90RT0213	184,834	-	168,670	189,704	21,034
			283,631	62,788	341,984	310,034	30,838
93.583	U.S. Dept. of Health and Human Services: Refugee Resettlement Social Service Tennessee Office for Refugees Tennessee Office for Refugees Tennessee Office for Refugees Tennessee Office for Refugees Tennessee Office for Refugees Tennessee Office for Refugees Tennessee Office for Refugees Tennessee Office for Refugees Tennessee Office for Refugees Total Program	90RW0054	45,194	45,194	45,194	-	-
		90RW0054	-	-	582,446	634,217	51,771
		90RW0054	(818)	(818)	-	-	-
		90RW0054	-	-	432,684	434,653	1,969
		90RW0054	808,557	-	808,460	808,557	97
		90RW0054	268,524	130,854	130,854	-	-
		90RW0054	-	-	360,211	391,302	31,091
		90RW0054	98,719	98,719	98,719	-	-
		90RW0054	170,473	-	240,213	262,435	22,222
			1,247,554	273,949	2,697,963	2,531,164	107,150
93.584	U.S. Dept. of Health and Human Services: Refugee Resettlement Social Service Tennessee Office for Refugees Tennessee Office for Refugees Total Program	16A1TNETAG	316,923	96,999	96,999	-	-
		17A1TNETAG	-	-	412,705	447,101	34,396
			316,923	96,999	509,704	447,101	34,396
93.590	U.S. Dept. of Justice: Crime Victim Assistance Pass-through from State of Tennessee Department of Children's Services Child Abuse Prevention Services Child Abuse Prevention Services Total Program	EDISON 45114	-	9,458	9,458	-	-
		EDISON 45114	-	-	29,213	35,214	6,001
			-	9,458	38,671	35,214	6,001

CFDA#	Grant Description	Grant Number	Passed Through to Subrecipients	Receivable Balance June 30, 2017	Receipts and Other Reductions	Expenditures	Receivable Balance June 30, 2018
93.658	U.S. Dept. of Health and Human Services - Administration for Children and Families Partial State/Partial Federal Funds Pass through from State of Tennessee Home Study Services Home Study Services Total Program	EDISON 49046 EDISON 49046	-	78,568 - 78,568	78,568 330,521 409,089	- 379,062 379,062	- 48,541 48,541
93.676	U.S. Federal Government - Corporation for National and Community Service Pass through from Lutheran Immigration and Refugee Service FY2017 Foster Care and Safe Release Support FY2017 Foster Care and Safe Release Support Total Program	HHS-2017-ACF-ORR-ZU-1132 HHS-2017-ACF-ORR-ZU-1132	-	19,094 - 19,094	19,094 45,133 64,227	- 56,981 56,981	- 11,848 11,848
93.870	U.S. Dept. of Health and Human Services - Administration for Children and Families Pass through from State of Tennessee, Department of Health Maternal Infant Health Outreach Worker (MIHOW) Total Program	Edison ID 57329	-	- - -	- 51,767 51,767	- 87,749 87,749	- 35,982 35,982
94.006	U.S. Federal Government - Corporation for National and Community Service AmeriCorps National Pass through from Catholic Charities USA CCUSA-AmeriCorps Total Program	16NDHVA001	-	- - -	4,181 4,181 4,181	7,340 7,340 7,340	3,159 3,159 3,159
97.010	U.S. Department of Homeland Security Pass through from Nashville Adult Literacy Council Citizenship and Integration Direct Services Grant Program Citizenship and Integration Direct Services Grant Program Total Program	2014-CS-010-000026 2016-CS-010-000019	-	3,795 - 3,795	3,795 14,520 18,315	- 18,315 18,315	- 3,795 3,795
97.024	U.S. Department of Homeland Security Emergency Food and Shelter National Board Program Emergency Food and Shelter Program Emergency Food and Shelter Program Emergency Food and Shelter Program Emergency Food and Shelter Program Total Program	765200-005 765200-005 765200-005 765200-005 765200-005	-	- - - - - -	12,837 6,142 8,704 12,837 12,837 40,520	12,837 6,142 8,704 12,837 12,837 40,520	- - - - - -
Sub-total Federal Awards				1,581,249	9,076,301	8,390,079	895,027
STATE AWARDS							
N/A	State of Tennessee Department of Education Lottery for Education: Afterschool Program (LEAP) Total Program	EDISON 30816	-	17,494 17,494	17,494 17,494	- -	- -
Sub-total State Awards				17,494	17,494	-	-
Grand total Federal and State Awards				1,598,743	9,093,795	8,390,079	895,027

CATHOLIC CHARITIES OF TENNESSEE, INC.

Notes to the Schedule of Expenditures of Federal and State Grant Awards

Year ended June 30, 2018

(1) Basis of Presentation

The accompanying Schedule of Expenditures of Federal and State Grant Awards (the "Schedule") includes the federal and state award activity of Catholic Charities of Tennessee, Inc. (the "Organization") under programs of the federal and state of Tennessee government for the year ended June 30, 2018. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

(2) Summary of Significant Accounting Policies

For purposes of the Schedule, expenditures of federal and state awards are recognized on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

(3) Indirect Cost Rate

The Organization has elected to not use the 10% de minimus indirect cost rate allowed under the Uniform Guidance.

CATHOLIC CHARITIES OF TENNESSEE, INC.

Schedule of Board of Trustees and Management

Year ended June 30, 2018

Board of Trustees

John Rodgers, President
Matt Curley, Vice President
Allen Arender, Secretary
Stefan Caulfield, Treasurer
Rochelle Reding, Program Oversight Chair
Steve Bachus
Clark Baker
Anne Blaufuss
John Brew
Katherine Duck
Gina Emmanuel
Bill Farmer
Stacey Garrett Koju
Bill Hill
Father Mark Hunt
Shandy Husmann
Eric Lawson
William McGugin
Jim McIntyre
Mike Nunan
Greg Pope
Liz Schatzlein
Patrick Sheehy
Russell Taber
Michael Veinbergs

Members of Management

Pamela Russo, Executive Director
Richard Neal, Chief Financial Officer

**Independent Auditors' 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***

The Board of Trustees of
Catholic Charities of Tennessee, Inc.:

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 Catholic Charities of Tennessee, Inc. (the "Organization"), which comprise of the statement of financial position as of June 30, 2018, 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 November 14, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization'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 the Organization's 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 the Organization'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.

LBMC, PC

Brentwood, Tennessee
November 14, 2018

**Independent Auditors' Report on Compliance for Each Major
Program and on Internal Control Over Compliance
Required by the Uniform Guidance**

The Board of Trustees of
Catholic Charities of Tennessee, Inc.:

Report on Compliance for Each Major Federal Program

We have audited the compliance of Catholic Charities of Tennessee, Inc. (the "Organization") with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2018. The Organization's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Organization'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 the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"). Those standards and the Uniform Guidance require that we 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 the Organization'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 the Organization's compliance.

Opinion on Each Major Federal Program

In our opinion, the Organization 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, 2018.

Report on Internal Control Over Compliance

Management of the Organization 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 the Organization'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 the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization'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. We 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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

LBM, PC

Brentwood, Tennessee
November 14, 2018

CATHOLIC CHARITIES OF TENNESSEE, INC.

Schedule of Findings and Questioned Costs

Year ended June 30, 2018

(1) Summary of Auditors' Results

- (a) The independent auditors' report expressed an unmodified opinion on the financial statements.
- (b) No significant deficiencies relating to the audit of the financial statements are reported in the Independent Auditors' 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*. No material weaknesses are reported.
- (c) No instances of noncompliance material to the financial statements of the Organization, which would be required to be reported in accordance with *Government Accounting Standards*, were disclosed during the audit.
- (d) No deficiencies in internal control over major federal award programs are reported in the Independent Auditor's Report on Compliance for Each Major Program and on Internal Control Over Compliance Required by the Uniform Guidance. No material weaknesses are reported.
- (e) The independent auditors' report on compliance for the major federal award programs for the Organization expresses an unmodified opinion on all the major federal programs.
- (f) There are no audit findings relative to the federal award programs for the Organization which are required to be reported in this schedule in accordance with 2 CFR Section 200.516(a) of the Uniform Guidance.

- (g) The programs tested as major program included:

<u>CFDA#</u>	<u>Grantor</u>	<u>Program</u>
93.583	U.S. Department of Health and Human Services	Refugee Assistance Social Service

- (h) The threshold used to distinguish between Type A and Type B programs was \$750,000.
- (i) The Organization qualified as a low-risk auditee.

CATHOLIC CHARITIES OF TENNESSEE, INC.

Summary Schedule of Prior Audit Findings

June 30, 2018

Financial Statement Findings

There were no prior findings reported

Federal Award Findings and Questioned Costs

There were no prior findings reported