

TENNESSEE DISABILITY COALITION AND SUBSIDIARY

NASHVILLE, TENNESSEE

CONSOLIDATED FINANCIAL STATEMENTS,
SUPPLEMENTARY INFORMATION
AND
INDEPENDENT AUDITOR'S REPORTS

JUNE 30, 2022 AND 2021

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TENNESSEE DISABILITY COALITION AND SUBSIDIARY

LIST OF PRINCIPAL OFFICIALS

JUNE 30, 2022

Chairman: Clarissa Williams
Vice-Chairman: Karen Harrison
Treasurer: Errol Elshtain
Secretary: Alecia Talbott
Past Chairman: Megan Hart
Membership Chairman: Anita Teague
Tara Mohundro
Sandi Klink
Dylan Brown
Katherine Moore
Stephanie Brewer Cook
Drake Box
Terri Fought

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Tennessee Disability Coalition and Subsidiary
Nashville, Tennessee

REPORT ON THE AUDITS OF THE CONSOLIDATED FINANCIAL STATEMENTS

OPINION

We have audited the accompanying consolidated financial statements of Tennessee Disability Coalition and Subsidiary (collectively the "Coalition"), which comprise the consolidated statements of financial position as of June 30, 2022 and 2021, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Coalition as of June 30, 2022 and 2021, and changes in their net assets and their cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

BASIS FOR OPINION

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are required to be independent of the Coalition and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

RESPONSIBILITIES OF MANAGEMENT FOR THE CONSOLIDATED FINANCIAL STATEMENTS

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

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

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE CONSOLIDATED FINANCIAL STATEMENTS

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

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

OTHER INFORMATION

Management is responsible for the other information included in the report. The other information comprises the Listing of Board of Directors on page i but does not include the basic consolidated financial statements and our auditor's report thereon. Our opinion on the basic consolidated financial statements do not cover the other information and we do not express an opinion or any form of assurance thereon.

In connection with our audit on the basic consolidated financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic consolidated financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

REPORT ON SUPPLEMENTARY INFORMATION

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements of the Coalition taken as a whole. The schedule of expenditures of federal awards on pages 18-19, as required by Title 2 U.S. *Code of Federal Regulation* 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 consolidated 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 consolidated financial statements. The information on pages 18-19 has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated 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 consolidated 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 January 4, 2022 on our consideration of the Coalition'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 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 the Coalition's 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 the Coalition's internal control over financial reporting and compliance.

A handwritten signature in black ink that reads "Kraft CPAs PLLC". The signature is written in a cursive, stylized font.

Nashville, Tennessee
January 4, 2022

TENNESSEE DISABILITY COALITION AND SUBSIDIARY
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
<u>ASSETS</u>		
Cash	\$ 1,490,384	\$ 1,629,325
Certificates of deposit	202,052	311,040
Government grants receivable	126,999	95,874
Foundation grants and other receivables	21,235	96,979
Other current assets	1,099	1,474
Property and equipment, net	<u>1,562,777</u>	<u>1,450,590</u>
 TOTAL ASSETS	 <u>\$ 3,404,546</u>	 <u>\$ 3,585,282</u>
<u>LIABILITIES AND NET ASSETS</u>		
<u>LIABILITIES</u>		
Accounts payable	\$ 26,353	\$ 26,259
Accrued expenses	<u>70,501</u>	<u>89,397</u>
 TOTAL LIABILITIES	 <u>96,854</u>	 <u>115,656</u>
 <u>NET ASSETS</u>		
Without donor restrictions	3,307,692	3,394,626
With donor restrictions	<u>-</u>	<u>75,000</u>
 TOTAL NET ASSETS	 <u>3,307,692</u>	 <u>3,469,626</u>
 TOTAL LIABILITIES AND NET ASSETS	 <u>\$ 3,404,546</u>	 <u>\$ 3,585,282</u>

See accompanying notes to consolidated financial statements.

TENNESSEE DISABILITY COALITION AND SUBSIDIARY

CONSOLIDATED STATEMENTS OF ACTIVITIES

FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	2022			2021		
	Without Donor Restrictions	With Donor Restrictions	Totals	Without Donor Restrictions	With Donor Restrictions	Totals
SUPPORT AND REVENUES						
Public support:						
Government grants	\$ 928,054	\$ -	\$ 928,054	\$ 976,436	\$ -	\$ 976,436
Contractual agreements	252,717	-	252,717	241,760	-	241,760
Foundation grants	41,000	-	41,000	152,004	-	152,004
Contributions	119,357	-	119,357	60,030	-	60,030
Other contracts	58,584	-	58,584	50,138	-	50,138
Allocation - marriage license fees	852,314	-	852,314	742,500	-	742,500
Revenue:						
Membership dues	2,425	-	2,425	2,525	-	2,525
Rental income	160	-	160	-	-	-
Conference income	-	-	-	21,995	-	21,995
Interest income	2,449	-	2,449	9,655	-	9,655
Miscellaneous	18,480	-	18,480	2,246	-	2,246
Gain on property damage due to tornado	-	-	-	278,800	-	278,800
Net assets released from restriction	75,000	(75,000)	-	75,000	(75,000)	-
TOTAL SUPPORT AND REVENUE	2,350,540	(75,000)	2,275,540	2,613,089	(75,000)	2,538,089
EXPENSES						
Program services:						
Benefits to Work	486,212	-	486,212	468,531	-	468,531
Traumatic Brain Injury	259,045	-	259,045	305,031	-	305,031
Family to Family	281,705	-	281,705	267,110	-	267,110
Other disability programs	860,998	-	860,998	836,912	-	836,912
Supporting services:						
Management and general	516,000	-	516,000	439,378	-	439,378
Fundraising	33,515	-	33,515	17,164	-	17,164
TOTAL EXPENSES	2,437,474	-	2,437,474	2,334,126	-	2,334,126
CHANGE IN NET ASSETS	(86,934)	(75,000)	(161,934)	278,963	(75,000)	203,963
NET ASSETS - BEGINNING OF YEAR	3,394,626	75,000	3,469,626	3,115,663	150,000	3,265,663
NET ASSETS - END OF YEAR	\$ 3,307,692	\$ -	\$ 3,307,692	\$ 3,394,626	\$ 75,000	\$ 3,469,626

See accompanying notes to consolidated financial statements.

TENNESSEE DISABILITY COALITION AND SUBSIDIARY
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2022

	Program Services						
	Benefits to Work	Traumatic Brain Injury	Family to Family	Other Disability Programs	Management and General	Fundraising	Totals
Salaries and wages	\$ 335,428	\$ 185,318	\$ 189,790	\$ 513,681	\$ 192,716	\$ 19,337	\$ 1,436,271
Employee benefits and taxes	129,938	60,661	50,280	118,538	32,375	3,249	395,041
Professional services	-	625	26,315	89,674	152,313	8,489	277,416
Supplies	2,126	256	1,011	19,090	11,617	8	34,108
Communications	9,940	3,390	4,455	9,288	15,881	-	42,954
Printing	684	642	171	3,970	6,346	-	11,813
Postage	1,280	27	42	3,487	642	12	5,490
Occupancy	2,972	3,963	3,963	14,859	29,719	-	55,475
Insurance	-	-	-	-	13,371	-	13,371
Travel and conferences	2,421	1,676	2,690	8,953	2,597	1,420	19,757
Dues and subscriptions	120	300	1,251	2,368	8,007	-	12,046
Licenses and permits	-	450	-	3,873	16,604	1,000	21,927
Contributions	-	-	-	66,699	-	-	66,699
Miscellaneous	-	-	-	-	7,293	-	7,293
Depreciation	1,304	1,737	1,737	6,517	26,518	-	37,813
	<u>\$ 486,212</u>	<u>\$ 259,045</u>	<u>\$ 281,705</u>	<u>\$ 860,998</u>	<u>\$ 516,000</u>	<u>\$ 33,515</u>	<u>\$ 2,437,474</u>

See accompanying notes to consolidated financial statements.

TENNESSEE DISABILITY COALITION AND SUBSIDIARY
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2021

	Program Services						
	Benefits to Work	Traumatic Brain Injury	Family to Family	Other Disability Programs	Management and General	Fundraising	Totals
Salaries and wages	\$ 320,370	\$ 203,382	\$ 184,122	\$ 459,173	\$ 137,670	\$ 13,814	\$ 1,318,531
Employee benefits and taxes	127,318	65,622	58,389	106,688	32,701	3,125	393,843
Professional services	-	12,969	7,966	88,963	146,624	-	256,522
Supplies	3,877	3,429	922	11,984	2,403	214	22,829
Communications	10,531	4,505	3,543	9,703	19,934	-	48,216
Printing	1,584	3,481	421	8,990	7,923	-	22,399
Postage	1,266	71	31	4,768	7,373	-	13,509
Occupancy	1,642	2,189	2,189	8,208	19,836	-	34,064
Insurance	-	-	-	-	12,730	-	12,730
Travel and conferences	459	6,035	6,316	4,856	602	11	18,279
Dues and subscriptions	76	1,584	1,140	1,668	4,737	-	9,205
Licenses and permits	84	-	307	4,217	18,732	-	23,340
Contributions	-	-	-	121,075	-	-	121,075
Miscellaneous	-	-	-	-	1,181	-	1,181
Depreciation	1,324	1,764	1,764	6,619	26,932	-	38,403
	<u>\$ 468,531</u>	<u>\$ 305,031</u>	<u>\$ 267,110</u>	<u>\$ 836,912</u>	<u>\$ 439,378</u>	<u>\$ 17,164</u>	<u>\$ 2,334,126</u>

See accompanying notes to consolidated financial statements.

TENNESSEE DISABILITY COALITION AND SUBSIDIARY

CONSOLIDATED STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED JUNE 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	\$ (161,934)	\$ 203,963
Adjustments to reconcile change in net assets to net cash (used in) provided by operating activities:		
Depreciation	37,813	38,403
(Increase) decrease in:		
Government grants receivable	(31,125)	118,135
Foundation grants and other receivables	75,744	94,182
Other current assets	375	7,081
Increase (decrease) in:		
Accounts payable	94	(2,708)
Accrued expenses	<u>(18,896)</u>	<u>2,496</u>
 TOTAL ADJUSTMENTS	 <u>64,005</u>	 <u>257,589</u>
 NET CASH (USED IN) PROVIDED BY OPERATING ACTIVITIES	 <u>(97,929)</u>	 <u>461,552</u>
 INVESTING ACTIVITIES		
Maturity of certificates of deposit	108,988	214,285
Additions to construction in process	<u>(150,000)</u>	<u>(250,000)</u>
 NET CASH USED IN INVESTING ACTIVITIES	 <u>(41,012)</u>	 <u>(35,715)</u>
 (DECREASE) INCREASE IN CASH	 (138,941)	425,837
 CASH - BEGINNING OF YEAR	 <u>1,629,325</u>	 <u>1,203,488</u>
 CASH - END OF YEAR	 <u>\$ 1,490,384</u>	 <u>\$ 1,629,325</u>

See accompanying notes to consolidated financial statements.

TENNESSEE DISABILITY COALITION AND SUBSIDIARY

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

JUNE 30, 2022 AND 2021

NOTE 1 - GENERAL

Tennessee Disability Coalition (“TDC”) is a Tennessee nonprofit corporation. The TDC is an alliance of organizations and individuals who have joined to promote the full and equal participation of men, women, and children with disabilities in all aspects of life. The TDC works to advocate for public policy that ensures self-determination, independence, empowerment and inclusion for people with disabilities in areas such as accessibility, education, healthcare, housing and voting rights. The TDC is supported primarily with government grants.

In November 2011, the TDC formed Family Voices of Tennessee, LLC (“Voices”), a single-member nonprofit limited liability company. Voices assumes the programming decisions for the TDC’s Family Voices program.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying consolidated financial statements include the accounts of Tennessee Disability Coalition and Family Voices of Tennessee, LLC (collectively the “Coalition”). All significant intercompany accounts and transactions have been eliminated in consolidation.

The accompanying consolidated financial statements present the financial position and change in net assets of the Coalition on the accrual basis of accounting in conformity with accounting principles generally accepted in the United States of America (“GAAP”).

Resources are classified as net assets without donor restrictions and net assets with donor restrictions, based on the existence or absence of donor-imposed restrictions, as follows:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Coalition. These net assets may be used at the discretion of the Coalition’s management and the board of directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Coalition or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity. The Coalition’s net assets with donor restrictions as of June 30, 2021 relate to a grant from The Healing Trust.

Donor/grantor restricted contributions are reported as increases in net assets with donor/grantor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the Consolidated Statements of Activities.

TENNESSEE DISABILITY COALITION AND SUBSIDIARY

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022 AND 2021

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition

Revenues are recognized when control of products and services is transferred to customers, in an amount that reflects the consideration the Coalition expects to be entitled to in exchange for those products and services. The Coalition does not have any significant financing components as payment is expected shortly after products or services is transferred to customers. Additionally, there is no variable consideration. Costs incurred to obtain a contract are expensed as incurred when the amortization period is less than a year.

Revenue for conference income is recognized at the point in time that the goods or services transfer to the resource provider. Revenue for membership dues and rental income is recognized over the period of time the payment represents. Revenue received prior the date the control of the goods, services or benefits transfer is recorded as deferred revenue.

For performance obligations related to products and services, control transfers to the customer at a point in time. Total revenue recorded based on performance obligations satisfied at a point in time was \$58,584 and \$50,138 for the year ended June 30, 2022 and 2021.

Contributions and Support

The Coalition receives grant revenues from various federal, state and local agencies. Grant revenue is recognized when the conditions upon which it depends are substantially met, which primarily is when qualifying expenses occur. Payments received in advance of conditions being met, if any, are recorded as deferred revenue on the consolidated Statements of Financial Position. There were no deferred revenues recognized as of June 30, 2022 or 2021.

A contribution is conditional if an agreement includes a barrier that must be overcome and either a right of return of assets transferred or a right of release of a promisor's obligation to transfer assets exists. The presence of both a barrier and a right of return or right of release indicates that a recipient is not entitled to the contribution until it has overcome the barrier(s) in the agreement. Conditional promises to give are not recognized until the barrier(s) in the agreement are overcome.

In accordance with Tennessee Code Annotated §36-6-413, a fee is imposed upon the issuance of a marriage license. A portion of such fees is allocated to the Coalition for education, information, publications and capacity building efforts focused on strengthening services and referral networks to families and children. Marriage license fees are recognized by the Coalition in the period the fee is assessed by the service provider.

When necessary, the Coalition provides for losses on grants, contract and other receivables when management determines the receivable will not be collected. Management believes that all grants, contract and other receivables are fully collectible at June 30, 2022 and 2021 and that no allowance is necessary.

TENNESSEE DISABILITY COALITION AND SUBSIDIARY

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022 AND 2021

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash

Cash consists principally of checking accounts.

Certificates of Deposit

The certificates of deposit are held by a financial institution and are valued at cost plus accrued interest. At June 30, 2022, the Coalition held three certificates of deposit with original maturities in excess of three months when purchased. The certificates of deposit mature beginning September 2022 through September 2023. Interest rates range from 0% to 3.15%.

Funds Held for Federal Purposes

In prior years, the Coalition received grant funds totaling \$90,355 to make non-interest bearing second mortgage loans for homes sold to qualified buyers under the Department of Housing and Urban Development (HUD) HOPE for Homeownership of Single Family Homes (HOPE III) home ownership program. Principal payments received from these mortgages are restricted for other HUD projects. As of June 30, 2022 and 2021, principal payments collected of \$90,355 were available for other HUD projects. In December 2022, these funds were transferred to the Tennessee Fair Housing Council, an organization that engages in HUD funded activities on behalf of people with disabilities.

Property and Equipment

Property and equipment are reported at cost at the date of purchase or at estimated fair value at the date of gift to the Coalition. The Coalition's policy is to capitalize purchases with a cost of \$5,000 or more and an estimated useful life greater than one year. Depreciation is calculated by the straight-line method over the estimated useful lives of the assets as follows: three to five years for furniture and equipment and ten to thirty-nine years for building and improvements.

Program and Supporting Services

The following program and supporting services allocations are included in the accompanying consolidated financial statements:

Program Services

Benefits to Work - an initiative that focuses on the dissemination of information to individuals with disabilities of the resources and incentives that are available to them as they move from social security benefits to employment. Benefits counseling is provided.

Traumatic Brain Injury - a program of education and training for professionals who serve individuals that have traumatic brain injuries.

TENNESSEE DISABILITY COALITION AND SUBSIDIARY

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022 AND 2021

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Program and Supporting Services (Continued)

Program Services (Continued)

Family to Family - consists of activities to assist families of children with disabilities or special health care needs to navigate health systems and make appropriate decisions in the care and well-being of their children.

Other disability programs - consists of multiple programs which advocate, educate and train individuals about people with disabilities, support individuals for transition back into the community after becoming disabled and mentors' individuals who are associated with individuals who have disabilities.

Supporting Services

Management and general - includes the functions necessary to ensure an adequate working environment and costs not identifiable with a single program. Includes costs associated with providing coordination and articulation of the Coalition's program strategy, business management, general record-keeping, budgeting and related purposes.

Fundraising - includes costs of activities directed toward appeals for financial support. Other activities include the cost of solicitations and creation and distribution of fundraising materials.

Allocation of Functional Expenses

Expenses that can be directly attributed to a particular function are charged to that function. Certain costs have been allocated among more than one program or activity based on objectively evaluated financial and nonfinancial data or reasonable subjective methods determined by management. The expenses that are allocated include salaries and related benefits, which are allocated based on estimated time expended on those resources, and occupancy expenses, which are allocated based on estimates of related use of the property.

Income Taxes

The Coalition qualifies as a not-for-profit organization exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, income taxes are not provided. The Coalition files a U.S. Federal Form 990 for organizations exempt from income tax.

Management performs an evaluation of all income tax positions taken or expected to be taken in the course of preparing the Coalition's income tax returns to determine whether the income tax positions meet a "more likely than not" standard of being sustained under examination by the applicable taxing authorities. Management has performed its evaluation of all income tax positions taken on all open income tax returns and has determined that there were no positions taken that do not meet the "more likely than not" standard. Accordingly, there are no provisions for income taxes, penalties or interest receivable or payable relating to uncertain income tax positions in the accompanying consolidated financial statements.

TENNESSEE DISABILITY COALITION AND SUBSIDIARY

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022 AND 2021

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates in the Preparation of Consolidated Financial Statements

The preparation of consolidated financial statements in conformity with GAAP 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 consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Recent Authoritative Accounting Guidance

In February 2016, the Financial Accounting Standards Board (“FASB”) issued Accounting Standards Update (“ASU 2016-02”), *Leases (Topic 842)*, which sets out the principles for the recognition, measurement, presentation and disclosure of leases for both parties to a contract (i.e. lessees and lessors). The new standard requires lessees to apply a dual approach, classifying leases as either finance or operating leases based on the principle of whether or not the lease is effectively a financed purchase by the lessee. This classification will determine whether lease expense is recognized based on an effective interest method or on a straight-line basis over the term of the lease, respectively. A lessee is also required to record a right-of-use asset and a lease liability for all leases with a term of greater than 12 months regardless of their classification.

Leases with a term of 12 months or less will be accounted for similar to existing guidance for operating leases today. The new standard requires lessors to account for leases using an approach that is substantially equivalent to existing guidance for sales-type leases, direct financing leases and operating leases. In July 2018, the FASB issued ASU 2018-10, *Codification Improvements to Topic 842, Leases*, which makes narrow scope improvements to the standard for specific issues. In July 2018, the FASB also issued ASU 2018-11, *Leases (Topic 842): Targeted Improvements*, which provided an additional transition option that allows companies to continue applying the guidance under the current lease standard in the comparative periods presented in the consolidated financial statements. ASU 2018-11 also provides lessors with a practical expedient, in certain circumstances, to not separate nonlease components from the associated lease component, similar to the expedient provided for lessees. In December 2018, the FASB issued ASU 2018-20, *Narrow-Scope Improvements for Lessors*. This ASU provides an election for lessors to exclude sales and related taxes from consideration in the contract, requires lessors to exclude from revenue and expense lessor costs paid directly to a third party by lessees, and clarifies lessors’ accounting for variable payments related to both lease and nonlease components.

An entity may adopt the guidance either (1) retrospectively to each prior reporting period presented in the financial statements with a cumulative-effect adjustment recognized at the beginning of the earliest comparative period presented or (2) retrospectively at the beginning of the period of adoption through a cumulative-effect adjustment. The new standard is effective for the Coalition beginning July 1, 2022, including interim periods within that fiscal year.

The new standard provides a number of practical expedients. Upon adoption, the Coalition expects to elect all the practical expedients available. The Coalition is currently evaluating the effect that the updated standard will have on the consolidated financial statements.

TENNESSEE DISABILITY COALITION AND SUBSIDIARY

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022 AND 2021

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Reclassifications

Certain amounts in the prior year consolidated financial statements have been reclassified for comparative purposes to conform with the presentation in the current year financial statements. Such reclassifications had no effect on the results of operations or change in net assets as previously reported.

Events Occurring After Reporting Date

The Coalition has evaluated events and transactions that occurred between June 30, 2022 and January 4, 2022, the date the consolidated financial statements were available to be issued, for possible recognition or disclosure in the consolidated financial statements.

NOTE 3 - LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the consolidated statement of financial position date, comprise the following as of June 30:

	<u>2022</u>	<u>2021</u>
Financial assets:		
Cash	\$ 1,490,384	\$ 1,629,325
Certificates of deposit	202,052	311,040
Government grants receivable	126,999	95,874
Foundation grants and other receivables	<u>21,235</u>	<u>96,979</u>
Total financial assets	1,840,670	2,133,218
Less amounts not available to be used within one year:		
Net assets with donor restrictions	-	75,000
Designated for other HUD projects	<u>90,355</u>	<u>90,355</u>
Financial assets available to meet general expenditures over the next twelve months	<u>\$ 1,750,315</u>	<u>\$ 1,967,863</u>

As part of the liquidity management plan, the Coalition invests cash in excess of normal requirements in certificates of deposits.

TENNESSEE DISABILITY COALITION AND SUBSIDIARY

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022 AND 2021

NOTE 4 - GOVERNMENT GRANTS RECEIVABLE

Government grants receivable consisted of the following at June 30:

	<u>2022</u>	<u>2021</u>
U.S. Department of Health and Human Services -		
Family to Family Health Information Center	\$ 4,347	\$ 11,005
Tennessee Department of Health - Traumatic Brain Injury grant	23,710	35,518
Tennessee Department of Health - Newborn Hearing		
Consultation grant	19,605	9,121
Tennessee Department of Health - Parent to Parent	58,716	16,317
Tennessee Commission on Aging and Disability	12,211	7,093
Vanderbilt University Medical Center - Rural Leadership		
Ed for NDRP and Families Based in Middle Tennessee	8,410	16,820
	<u>\$ 126,999</u>	<u>\$ 95,874</u>

NOTE 5 - PROPERTY AND EQUIPMENT

Property and equipment consisted of the following at June 30:

	<u>2022</u>	<u>2021</u>
Buildings and improvements	\$ 1,480,159	\$ 1,480,159
Land	250,000	250,000
Furniture and equipment	80,218	80,218
Construction in process	400,000	250,000
	2,210,377	2,060,377
Less: accumulated depreciation	<u>(647,600)</u>	<u>(609,787)</u>
Total	<u>\$ 1,562,777</u>	<u>\$ 1,450,590</u>

NOTE 6 - NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions as of June 30, 2021, consisted of a grant receivable in the amount of \$75,000 with time restrictions. Timing restrictions were met during the year ended June 30, 2022, and funds were released to net assets without donor restrictions.

TENNESSEE DISABILITY COALITION AND SUBSIDIARY

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022 AND 2021

NOTE 7 - CONCENTRATIONS OF CREDIT RISK

Financial instruments that potentially subject the Coalition to concentrations of credit risk includes government grants receivable, government grant revenues, contractual agreement revenues and revenues from the allocation of marriage license fees. Government grants received consisted of 38% of total support for the years ended June 30, 2022 and 2021. Contractual agreement revenues received consisted of 11% and 10% of total support for the years ended June 30, 2022 and 2021. The allocation of marriage license fees revenue consisted of 37% and 31% of total support for the years ended June 30, 2022 and 2021, respectively. A reduction in the level of funding from these sources would have a significant impact on the Coalition's activities. At June 30, 2022, receivables from two government grants totaled approximately \$82,000, or 65% of total government grant receivables. At June 30, 2021, receivables from two government grants totaled approximately \$96,000, or 100% of total government grant receivables.

The Coalition maintains cash at reputable financial institutions whose accounts are insured by the Federal Deposit Insurance Corporation ("FDIC") up to statutory limits. The Coalition's cash balance may, at time, exceed statutory limits. The Coalition has not experienced any losses in such accounts and management considers this to be a normal business risk.

NOTE 8 - RETIREMENT PLAN

The Coalition maintains a 403(b) retirement plan for its employees. Contributions to the plan are based on the employees' gross salaries and employees can make elective contributions to the plan. The costs of this employee benefit plan are charged to expense and totaled \$51,416 for the year ended June 30, 2022 and \$51,620 for the year ended June 30, 2021.

NOTE 9 - LEASES

The Coalition leases property and equipment under operating leases. Rental expense was \$17,303 for the year ended June 30, 2022 (\$35,908 for the year ended June 30, 2021). Future minimum rental payments due for these leases are \$3,732 annually through 2023.

TENNESSEE DISABILITY COALITION AND SUBSIDIARY

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS (CONTINUED)

JUNE 30, 2022 AND 2021

NOTE 10 - PROPERTY DAMAGE FROM TORNADO

In March 2020, the Coalition building sustained significant damage as a result of a tornado. Insurance proceeds were used to restore the building, including personal property back to its previous condition. The Coalition was able to quickly respond and move to a remote working environment, however the building tenants and their related leases were discontinued as a result of the damage. A gain, related to insurance proceeds of \$278,800 was realized in the year ended June 30, 2021. The property damage proceeds were re-invested in full for repairs to the building. Work has been substantially completed as of the year ended June 30, 2022.

SUPPLEMENTARY INFORMATION

TENNESSEE DISABILITY COALITION AND SUBSIDIARY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2022

Grant Description	Notes	Federal CFDA#	Grant Number	(Accrued) Deferred 7/1/2021	7/1/21 - 6/30/22		(Accrued) Deferred 6/30/2022
					Receipts	Expenditures	
<u>SOCIAL SECURITY ADMINISTRATION</u>							
Social Security - Work Incentives Planning and Assistance Program - Benefits to Work	*	96.008	WIP21050553-01-00	\$ -	\$ 256,700	\$ 256,700	\$ -
Total CFDA 96.008				-	256,700	256,700	-
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>							
DIRECT:							
Affordable Care Act - Family to Family Health Information Centers		93.504	H84MC00004-16-00	(11,005)	48,551	37,546	-
Affordable Care Act - Family to Family Health Information Centers		93.504	H84MC00004-17-00	-	-	4,347	(4,347)
Total CFDA 93.504				(11,005)	48,551	41,893	(4,347)
PASSED THROUGH VANDERBILT UNIVERSITY MEDICAL CENTER							
Rural Leadership Ed for NDRP and Families Based in Middle Tennessee		93.110	VUMC6918	(16,820)	19,173	10,763	(8,410)
Total CFDA 93.110				(16,820)	19,173	10,763	(8,410)
PASSED THROUGH TENNESSEE DEPARTMENT OF HEALTH							
Traumatic Brain Injury State Demonstration Grant Program		93.234	GR18-58447	(35,518)	270,803	235,285	-
Traumatic Brain Injury State Demonstration Grant Program		93.234	GR18-58447	-	-	23,710	(23,710)
Total CFDA 93.234				(35,518)	270,803	258,995	(23,710)
Universal Newborn Hearing Screening		93.251	GR18-53506-05	(9,121)	100,742	111,226	(19,605)
Total CFDA 93.251				(9,121)	100,742	111,226	(19,605)
Services for Children and Youth with Special Health Care Needs		93.994	GR-18-57589	(16,317)	72,292	55,975	-
Services for Children and Youth with Special Health Care Needs		93.994	GR-18-57589-01	-	52,742	111,458	(58,716)
Total CFDA 93.994				(16,317)	125,034	167,433	(58,716)
PASSED THROUGH TENNESSEE COMMISSION ON AGING AND DISABILITY							
ADRC COVID Grant		93.048	31602-21067	(7,093)	58,581	63,699	(12,211)
Total CFDA 93.433				(7,093)	58,581	63,699	(12,211)
PASSED THROUGH SYRACUSE UNIVERSITY							
Disability and Rehabilitation Research Program		93.433	90DP0090-01-00	-	17,345	17,345	-
Total CFDA 93.433				-	17,345	17,345	-
TOTAL EXPENDITURES OF FEDERAL AWARDS				\$ (95,874)	\$ 896,929	\$ 928,054	\$ (126,999)

*Denotes a major program under Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirement Cost Principles, and Audit Requirements for Federal Awards*.

See Notes to Schedule of Expenditures of Federal Awards on page 19.

TENNESSEE DISABILITY COALITION AND SUBSIDIARY
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2022

NOTE 1 - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity, of Tennessee Disability Coalition and Subsidiary and are presented on the accrual basis of accounting. The information in the 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 Coalition, it is not intended to and does not present the consolidated financial position, changes in net assets, or cash flows of the Coalition.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported 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. The Coalition has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

OTHER REPORTS

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
Tennessee Disability Coalition and Subsidiary
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, ("Government Auditing Standards"), the consolidated financial statements of Tennessee Disability Coalition and Subsidiary (the "Coalition"), which comprise the consolidated statement of financial position as of June 30, 2022, and the related consolidated statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements and have issued our report thereon dated January 4, 2022.

INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing our audit of the consolidated financial statements, we considered the Coalition's internal control over financial reporting ("internal control") as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Coalition's internal control. Accordingly, we do not express an opinion on the effectiveness of the Coalition'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 combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's consolidated 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 or significant deficiencies may exist that have not been identified.

REPORT ON COMPLIANCE AND OTHER MATTERS

As part of obtaining reasonable assurance about whether the Coalition's consolidated 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 consolidated financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

PURPOSE OF THIS REPORT

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Handwritten signature in black ink that reads "Kraft CPAs PLLC". The signature is stylized, with the first name "Kraft" being more prominent and the "CPAs PLLC" part following in a similar script.

Nashville, Tennessee
January 4, 2022

INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY UNIFORM GUIDANCE

To the Board of Directors
Tennessee Disability Coalition and Subsidiary
Nashville, Tennessee

REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM

We have audited Tennessee Disability Coalition and Subsidiary’s (the “Coalition”) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Coalition’s major federal program for the year ended June 30, 2022. The Coalition’s major federal program is identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Coalition complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2022.

BASIS FOR OPINION ON EACH MAJOR FEDERAL PROGRAM

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (“GAAS”); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (“*Government Auditing Standards*”); 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”). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Coalition and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Coalition’s compliance with the compliance requirements referred to above.

RESPONSIBILITIES OF MANAGEMENT FOR COMPLIANCE

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the Coalition's federal program.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF COMPLIANCE

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Coalition's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Coalition's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Coalition's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the Coalition's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the Coalition's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

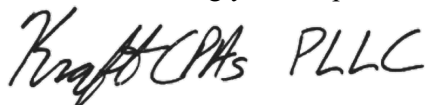
REPORT ON INTERNAL CONTROL OVER COMPLIANCE

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 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that have not been identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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.

Handwritten signature in black ink that reads "Kraft CPAs PLLC". The signature is stylized, with the first letters of each word being prominent.

Nashville, Tennessee
January 4, 2022

TENNESSEE DISABILITY COALITION AND SUBSIDIARY

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2022

Section I - Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the consolidated financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(s) identified? _____ Yes X None reported

Noncompliance material to financial statements noted?

_____ Yes X No

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? _____ Yes X No
- Significant deficiency(s) identified? _____ Yes X None reported

Type of auditor's report issued on compliance for major Federal program:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)?

_____ Yes X No

Identification of major program:

<i>CFDA Number(s)</i>	<i>Name of Federal Program or Cluster</i>
-----------------------	---

96.008	Social Security - Work Incentives Planning and Assistance Program-Benefits to Work
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Dollar threshold used to distinguish between type A and type B programs:

\$750,000

Auditee qualified as low-risk auditee?

 X Yes No

TENNESSEE DISABILITY COALITION AND SUBSIDIARY
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2022

Section II - Financial Statement Findings

There were no audit findings in the prior or current year.

Section III - Federal Award Findings and Questioned Costs

There were no federal award findings in the prior or current year.