

**CENTER FOR APPLIED  
RESEARCH SOLUTIONS, INC.**

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

**FOR THE YEAR ENDED DECEMBER 31, 2014**

**CENTER FOR APPLIED RESEARCH SOLUTIONS, INC.**

Financial Statements and Independent Auditor's Report  
For the Year Ended December 31, 2014

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## **INDEPENDENT AUDITOR'S REPORT**

Board of Directors  
Center for Applied Research Solutions, Inc.  
Santa Rosa, California

### **Report on the Financial Statements**

We have audited the accompanying financial statements of Center for Applied Research Solutions, Inc. ("CARS"), a nonprofit organization, which comprise the statement of financial position as of December 31, 2014, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements.

### **Management's Responsibility for the Financial Statements**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### **Auditor's Responsibility**

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Center for Applied Research Solutions, Inc. as of December 31, 2014, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

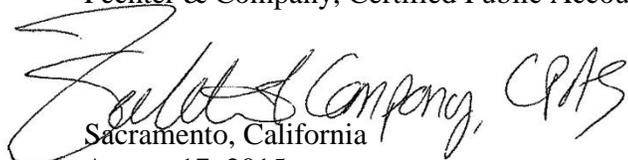
### **Other Matters**

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

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated August 17, 2015 on our consideration of CARS' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering CARS' internal control over financial reporting and compliance.

Fechter & Company, Certified Public Accountants

  
Sacramento, California  
August 17, 2015

**CENTER FOR APPLIED RESEARCH SOLUTIONS, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**December 31, 2014**

ASSETS

Current Assets	
Cash in bank (Note 4)	\$ 56,123
Accounts receivable	625,311
Prepaid expenses	63
Total current assets	681,497
Property and equipment, at cost (Note 5)	35,008
Less, accumulated depreciation	(29,681)
	5,327
Other assets:	
Rent deposit	4,650
Total Assets	691,474

LIABILITIES AND NET ASSETS

Current Liabilities:	
Accounts payable	216,030
Accrued retirement payable	48,011
Accrued compensated absences	32,282
Line of credit payable	75,000
Total liabilities	371,323
Net Assets:	
Unrestricted net assets:	
Operating	320,151
Total net assets	320,151
Total liabilities and net assets	\$ 691,474

**CENTER FOR APPLIED RESEARCH SOLUTIONS, INC.**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended December 30, 2014**

Operating revenues:		
Project income	\$	1,966,012
Operating expenses:		
On-site benefits	574,138	
Travel	79,060	
Telephone	22,995	
Postage	5,217	
Consultants	407,287	
Print/copy	32,237	
Subcontract	163,820	
Office expense	25,808	
Outside services	6,293	
Rent/utilities	91,951	
Conference	59,435	
Other direct	16,312	
Indirect	497,664	
Total operating expenses		1,982,217
Total operating income		(16,205)
Other income:		
Other income	3,613	
Change in net assets		(12,592)
Net assets at beginning of year		332,743
Net assets at end of year	\$	320,151

**CENTER FOR APPLIED RESEARCH SOLUTIONS, INC.**  
**STATEMENT OF CASH FLOWS**  
**For the Year Ended December 30, 2014**

Cash flows to operating activities:		
Decrease in net assets		\$ (12,592)
Adjustments to reconcile net income to net cash provided by operating activities:		
Depreciation	2,318	
Decrease in receivables	44,082	
Increase in prepaids	(63)	
Decrease in accounts payable	(77,150)	
Decrease in accrued liabilities	<u>(10,336)</u>	
Total adjustments		<u>(41,149)</u>
Net cash provided to operating activities		(53,741)
Cash flows from financing activities:		
Advances on credit line	<u>75,000</u>	
		<u>75,000</u>
Net increase in cash and cash equivalents		21,259
Beginning cash and cash equivalents		<u>34,864</u>
Ending cash and cash equivalents		<u><u>\$ 56,123</u></u>

## CENTER FOR APPLIED RESEARCH SOLUTIONS, INC.

Notes to Financial Statements  
For the Year Ended December 31, 2014

### NOTE 1: ORGANIZATION

Center for Applied Research Solutions, Inc. (CARS) was incorporated in 2001 as a California nonprofit public benefit corporation. Its mission is to improve the lives of youth, families and communities by facilitating the exchange of knowledge and experience among the prevention research community, practitioners, policy makers and the public.

The corporation has offices in Santa Rosa and Folsom, California.

### NOTE 2: CONTRACTS

CARS has met the training and technical assistance (TA) needs of public and nonprofit organizations in California. As a training and TA organization, CARS staff and consultants have focused their technical assistance and training in five broad areas:

- Alcohol and other drug prevention
- Evaluation
- Volunteerism and nonprofit organizational development
- Mentoring
- Public management and supervision

For the year ended December 31, 2014, CARS was awarded two contracts from the State of California as follows:

1. The **Community Prevention Initiative** (CPI) provides training and technical assistance support to California agencies and organizations involved in community-based prevention.
2. The **California Community College Student Mental Health Program** (CCC-SMHP) is a CalMHSA funded prevention and early intervention initiative in support of student mental health at California's community colleges. The initiative aims to build college capacity to address student mental health through the provision of technical assistance and training services and by funding a select group of colleges to implement grants.
3. The **Now is the Time (NITT) Technical Assistance Center**, a SAMHSA-funded initiative, serves states and communities nationwide to advance mental health promotion and prevention/early intervention for children, youth, and young adults.

## CENTER FOR APPLIED RESEARCH SOLUTIONS, INC.

Notes to Financial Statements  
For the Year Ended December 31, 2014

### **NOTE 3: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of CARS have been prepared in conformity with generally accepted accounting principles (GAAP). The Financial Accounting Standards Board (FASB) is the accepted standard-setting body for establishing financial reporting principles. The more significant of the Center's accounting policies are described below.

#### Basis of Accounting

Basis of accounting refers to when revenues and expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied.

The financial statements have been prepared on the accrual basis whereby revenues are recorded as earned and expenses as the liability is incurred.

#### Basis of Presentation

The Center follows Financial Accounting Standards Board's standards for financial statements of not-for-profit organizations. Under those standards, the Center is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

#### Property and Equipment

Property and equipment is stated at cost less accumulated depreciation. Depreciation is computed on the straight-line method over the estimated useful lives of the assets (five to seven years).

#### Cash and Cash Equivalents

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

#### Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America 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 may differ from those estimates.

**CENTER FOR APPLIED RESEARCH SOLUTIONS, INC.**

Notes to Financial Statements  
For the Year Ended December 31, 2014

**NOTE 3: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED**

Compensated Absences

Vested or accumulated annual leave that will use current expendable resources is shown as a liability; sick pay is not vested.

Revenue Recognition

The Center receives progress payments for work performed on its contracts. Ten percent (10%) of the invoiced amounts are withheld pending final completion of one of the contracts.

Income Taxes

CARS is a not-for-profit organization exempt from income taxes under Section 501 (c) (3) of the Internal Revenue Code and Section 23701d of the California Revenue and Taxation Code.

The preparation of the financial statements in conformity with accounting principles generally accepted in the United States of America requires the Center to report information regarding its exposure to various tax positions taken. The Center has evaluated its uncertain tax positions and related income tax contingencies. The Center does not believe that any material uncertain tax positions exist. The Center's tax returns are subject to examination by Federal taxing authorities for a period of three years from the date they are filed and a period of four years for California taxing authorities.

**NOTE 4: CASH**

At December 31, 2014 the carrying amount of the Center's deposits was \$56,123 and the bank balance was \$92,899. The bank balance was covered by Federal depository insurance.

Checking accounts (2)	\$56,123
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**NOTE 5: PROPERTY AND EQUIPMENT**

Property and equipment consist of the following:

Furniture	\$14,240
Computer equipment	7,783
Tenant improvements	<u>12,985</u>
	35,008
Less: Accumulated depreciation	<u>29,681</u>
	<u>\$ 5,327</u>

## **CENTER FOR APPLIED RESEARCH SOLUTIONS, INC.**

Notes to Financial Statements  
For the Year Ended December 31, 2014

### **NOTE 6: OPERATING LEASE**

The Center leases office space in Santa Rosa, CA. This lease requires monthly payments of \$5,700. Future minimum lease payments required under the aforementioned operating lease due in the year ended December 31, 2015 are \$11,400.

### **NOTE 7: RETIREMENT PLAN**

The Center has a SEP-IRA retirement plan. 15% of covered compensation is contributed to the plan. Contributions to the plan for the year ended December 31, 2014 totaled \$92,249.

### **NOTE 8: CONTINGENCY**

Federally funded programs are subject to special audit. Such audits could result in claims against the resources of the Center. No provision has been made for any liabilities that may arise from such audits since the amounts, if any, cannot be determined at this date.

### **NOTE 9: RELATED PARTY TRANSACTIONS**

CARS occasionally borrows money during the year to meet temporary working capital needs from a for-profit corporation of which CARS' former Executive Director is the president. These loans are non-interest bearing and without collateral. At December 31, 2014, all loans had been repaid. No advances were made during the 2014 year.

### **NOTE 10: CREDIT LINE**

The Center has an ongoing \$300,000 line of credit with a bank. The interest rate is variable and is based on changes in an index calculation of the bank's own prime rate. The credit line is collateralized by accounts receivable. At December 31, 2014, \$75,000 was owed on the line of credit.

### **NOTE 11: RISK OF LOSS**

Center for Applied Research Solutions, Inc. is exposed to various risks of loss related to theft of, damage to, and destruction of assets; and injuries to employees. During 2014, CARS purchased certain commercial insurance coverage to provide for these risks.

**CENTER FOR APPLIED RESEARCH SOLUTIONS, INC.**

Notes to Financial Statements  
For the Year Ended December 31, 2014

**NOTE 12: SUBSEQUENT EVENTS:**

Management has evaluated subsequent events through August 17, 2015, the date these December 31, 2014 financial statements were available to be issued.

**SUPPLEMENTARY INFORMATION**

**CENTER FOR APPLIED RESEARCH SOLUTIONS, INC.**

Schedule of Expenditures of Federal Awards  
For the Fiscal Year Ended December 31, 2014

<u>Pass-Through Federal Funding</u>	<u>CFDA</u>	<u>Expenditures</u>
<b>Department of Health and Human Services</b>		
Now is the Time (NIIT)	93.243	\$ 308,188
Community Prevention Initiative TA & Training	93.959	910,246
Community Alliance for CLAS	93.959	<u>7,992</u>
Total U.S. Department of Health and Human Services		<u>1,226,426</u>
<b>Department of Justice</b>		
Juvenile Probation Study	16.523	14,540
National Mentoring Resource Center	16.726	<u>35,133</u>
Total U.S. Department of Justice		<u>49,673</u>
Total Expenditures of Federal Awards		<u><u>\$ 1,276,099</u></u>

See Notes to the Schedule of Federal Awards

**CENTER FOR APPLIED RESEARCH SOLUTIONS, INC.**

Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended December 31, 2014

**NOTE 1: BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes the federal program activity of Center for Applied Research Solutions, Inc. and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of, the basic financial statements.

**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**

Board of Directors  
Center for Applied Research Solutions, Inc.  
Santa Rosa, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Center for Applied Research Solutions, Inc.(CARS) as of and for the year ended December 31, 2014, and the related notes to the financial statements, and have issued our report thereon dated August 17, 2015.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered CARS' 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 Center's internal control. Accordingly, we do not express an opinion on the effectiveness of the Center'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.

Board of Directors  
Center for Applied Research Solutions, Inc.  
Santa Rosa, California

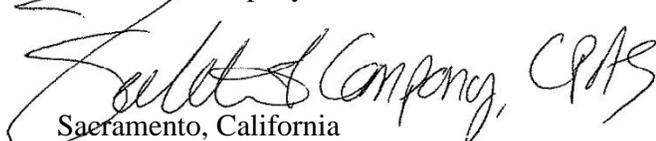
### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether CARS' 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 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.

Feechter & Company, Certified Public Accountants



Sacramento, California  
August 17, 2015

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133**

Board of Directors  
Center for Applied Research Solutions, Inc.  
Santa Rosa, California

**Report on Compliance for Each Major Federal Program**

We have audited Center for Applied Research Solutions, Inc.'s ("CARS") compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Center's major federal programs for the year ended December 31, 2014. The Center's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

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

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the Center's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that 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 Center'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 the major federal program. However, our audit does not provide a legal determination of the Center's compliance.

Board of Directors  
Center for Applied Research Solutions, Inc.  
Santa Rosa, California

### **Opinion on Each Major Federal Program**

In our opinion, Center for Applied Research Solutions, Inc. 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 December 31, 2014.

### **Report on Internal Control Over Compliance**

Management of CARS 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 Center's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of the Center's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Center'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 such that there is a reasonable possibility that a 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 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.

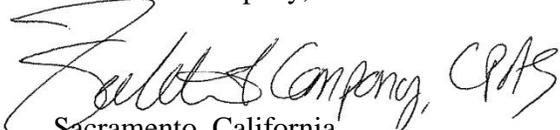
The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Board of Directors  
Center for Applied Research Solutions, Inc.  
Santa Rosa, California

**Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133**

We have audited the financial statements of Center for Applied Research Solutions, Inc. as of and for the year ended December 31, 2014, and have issued our report thereon dated August 17, 2015, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 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 schedule of expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Fechter & Company, Certified Public Accountants

  
Sacramento, California  
August 17, 2015

**CENTER FOR APPLIED RESEARCH SOLUTIONS, INC.**

Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2014

Section I – Summary of Auditor’s Results:

Financial Statements

Type of auditor’s report issued

Unmodified

Internal control over financial reporting:

Material weaknesses identified?

\_\_\_\_\_ Yes    \_\_\_\_\_X No

Control deficiencies identified that  
are not considered to be material  
weaknesses?

\_\_\_\_\_ Yes    \_\_\_\_\_X None reported

Noncompliance material to financial  
statements noted?

\_\_\_\_\_ Yes    \_\_\_\_\_X No

Federal Awards

Internal control over major programs:

Material weaknesses identified?

\_\_\_\_\_ Yes    \_\_\_\_\_X No

Control deficiencies identified that  
are not considered to be material  
weaknesses?

\_\_\_\_\_ Yes    \_\_\_\_\_X None reported

Type of auditor’s report issued on  
compliance for major programs:

Unmodified

Any audit findings disclosed that  
are required to be reported in  
accordance with section 510(a)  
of Circular A-133?

\_\_\_\_\_ Yes    \_\_\_\_\_X No

**CENTER FOR APPLIED RESEARCH SOLUTIONS, INC.**

Schedule of Findings and Questioned Costs  
For the Year Ended December 31, 2014

Section I – Summary of Auditor’s Results, continued:

The following programs were tested as major federal award programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
93.243	Now is the Time (NITT)
93.959	Community Prevention Initiative TA & Training
93.959	Community Alliance for CLAS
Dollar threshold used to distinguish between type A and type B programs:	\$300,000
Auditee qualified as low-risk auditee?	<u>    X    </u> Yes <u>        </u> No

Section II – Financial Statement Findings

No matters were reported.

Section III – Federal Award Findings and Questioned Costs

No matters were reported.