

**AIDS Athens, Inc.  
Audited Financial Statements  
June 30, 2016**

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AIDS Athens, Inc.  
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June 30, 2016

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## INDEPENDENT AUDITOR'S REPORT

To The Board of Directors:  
AIDS Athens, Inc.  
Athens, Georgia

We have audited the accompanying financial statements of AIDS Athens, Inc. (the "Organization") which comprise the statement of financial position as of June 30, 2016, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

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

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

### **Auditor's Responsibility**

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

### **Opinion**

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of AIDS Athens, Inc. as of June 30, 2016, 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 Title 2 U.S. Code of Federal Regulation (CFR) 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.

**Other Reporting Required by Government Auditing Standards**

In accordance with Government Auditing Standards, we have also issued our report dated October 11, 2016, on our consideration of AIDS Athens, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering AIDS Athens, Inc.'s internal control over financial reporting and compliance.

*Bambo Sonaike CPA, LLC*

October 11, 2016

AIDS Athens, Inc.  
Statement of Financial Position  
As of June 30, 2016

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**Assets**

Cash <sup>(note 2)</sup>	\$ 57,535
Cash restricted for client escrow <sup>(note 5)</sup>	4,565
Accounts receivable <sup>(note 2 &amp; 3)</sup>	222,438
Deposits	21,330
<b>Total assets</b>	<u>305,868</u>

**Liabilities**

Accounts payable	60,852
Client escrow <sup>(note 5)</sup>	4,565
Line of credit <sup>(note 7)</sup>	40,000
Accrued interest	238
<b>Total liabilities</b>	<u>105,655</u>

**Net assets**

Unrestricted	194,644
Temporarily restricted	5,569
Permanently restricted	-
<b>Total net assets</b>	<u>200,213</u>

**Total liabilities and net assets**

\$ 305,868

The accompanying notes are an integral part to these financial statements.

**AIDS Athens, Inc.**  
**Statement of Activities**  
**For the year ended June 30, 2016**

<b>Revenues</b>	<b>Unrestricted</b>	<b>Temporarily restricted</b>	<b>Total</b>
Contributions	\$ 90,512	\$ -	\$ 90,512
Grants and awards	1,300,510	20,000	1,320,510
Other income	16,768	-	16,768
Program income	763	-	763
<b>Total revenues</b>	<b>1,408,553</b>	<b>20,000</b>	<b>1,428,553</b>
Net assets released from restriction	15,959	(15,959)	-
<b>Expenses</b>			
Program services			
Project CARE	886,109	-	886,109
Shelter Plus Care	254,031	-	254,031
Other programs	147,765	-	147,765
Support services			
Management and general	140,150	-	140,150
Fundraising	5,130	-	5,130
<b>Total expenses</b>	<b>1,433,185</b>	<b>-</b>	<b>1,433,185</b>
<b>Change in net assets</b>	<b>(8,673)</b>	<b>4,041</b>	<b>(4,632)</b>
Net asset at beginning of year	203,317	1,528	204,845
<b>Net asset at end of the year</b>	<b>\$ 194,644</b>	<b>\$ 5,569</b>	<b>\$ 200,213</b>

The accompanying notes are an integral part to these financial statements.

AIDS Athens, Inc.  
Statement of Functional Expenses  
For the year ended June 30, 2016

	Program services			Support services		Total
	Project CARE	Shelter Plus Care	Other programs	Management and general	Fundraising	
Salaries and wages	\$ 285,756	\$ -	\$ 37,342	\$ 55,844	\$ -	\$ 378,942
Benefits	50,773	-	2,017	13,185	-	65,975
Payroll taxes	23,822	-	2,973	5,975	-	32,770
Total compensation and benefits	360,351	-	42,332	75,004	-	477,687
Advertising and promotion	-	-	-	673	-	673
Bank fees	-	-	220	1,072	-	1,292
Conferences and training	1,478	-	1,576	2,689	-	5,743
Dues and subscriptions	70	-	-	1,350	-	1,420
Fundraising	-	-	-	-	5,130	5,130
Insurance	2,213	-	-	508	-	2,721
Occupancy	14,987	-	2,678	6,735	-	24,400
Other	240	3,639	4,469	12,105	-	20,453
Postage and shipping	206	6	42	1,960	-	2,214
Client support	471,601	250,382	64,320	2	-	786,305
Office expense	2,005	-	7,227	3,649	-	12,881
Professional fees	15,067	-	21,662	9,204	-	45,933
Repairs and maintenance	316	-	25	225	-	566
Transportation	9,214	-	1,711	838	-	11,763
Utilities	8,361	-	1,503	14,926	-	24,790
Interest	-	-	-	3,282	-	3,282
Bad debt expense	-	4	-	5,928	-	5,932
Total expenses	\$ 886,109	\$ 254,031	\$ 147,765	\$ 140,150	\$ 5,130	\$ 1,433,185

The accompanying notes are an integral part to these financial statements.

**AIDS Athens, Inc.**  
**Statement of Cash Flows**  
**For the year ended June 30, 2016**

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<b>Cash flow from operating activities:</b>	
Change in net assets	\$ (4,632)
Reconciliation of changes in net assets to net cash provided by operating activities:	
Bad debt	5,932
(Increase)/ decrease in operating assets	
Accounts receivable	(61,385)
Deposits and prepaids	(135)
Increase/ (decrease) in operating liabilities	
Accounts payable	60,737
Client Escrow	1,347
Accrued Interest	238
Net cash required by operating activities	<u>2,102</u>
<b>Cash flow from financing activities:</b>	
Proceeds from line of credit	345,000
Payments on line of credit	<u>(305,000)</u>
Net cash provided by financing activities	40,000
Net increase(decrease) in cash	<u>42,102</u>
Beginning balance of cash	<u>19,998</u>
<b>Ending balance of cash</b>	<u><u>\$ 62,100</u></u>
<b>Supplemental Disclosure of Cash Flow Information:</b>	
Cash paid during the year for interest	<u><u>\$ 3,044</u></u>
Cash paid during the year for income taxes	<u><u>\$ -</u></u>
Cash consists of:	
Cash	\$ 57,535
Cash restricted for client escrow	4,565
Total cash	<u><u>\$ 62,100</u></u>

The accompanying notes are an integral part to these financial statements.



AIDS Athens, Inc.  
Notes to the Financial Statements  
June 30, 2016

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**1. Company**

AIDS Athens, Inc. (the "Organization") is a not for profit Organization incorporated on December 18, 1987 in the State of Georgia. AIDS Athens provides various services to address the needs of individuals infected and affected by HIV/AIDS through supportive services and to prevent the spread of the disease through education and outreach.

**2. Significant accounting policies**

**Basis of accounting and financial statements presentation**

The financial statements are reported using the accrual basis of accounting. All of the Organization's assets, liabilities, net assets, revenue and expenses have been reflected in accordance with the accrual method.

The financial statements presentation follows the recommendations of the Financial Accounting Standards Board in its Accounting Standards Codification (ASC) No. 958, Not-for-Profit Entities. The Organization reports information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted.

Unrestricted net assets

These are assets that are not subject to donor imposed or grantor-imposed restrictions.

Temporarily restricted assets

These are assets that are subject to donor imposed stipulations that may or will be met, either by actions of the Organization and/or passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Permanently restricted net assets

These are assets subject to donor imposed stipulations permanently by the Organization. Generally, the donors of these assets permit an organization to use all or part of the income earned on any related investments for general or specific purposes.

**Cash and cash equivalent**

Cash consists of cash on hand at the Organization's locations and the accounts held at financial institutions. Cash equivalents are considered to be short-term investments with original maturities less than three months.

**Accounts receivable**

Accounts receivable are generated from the day to day operations of the Organization. Accounts receivable are stated as unpaid balances to the Organization for performed services. Receivables are unsecured and non-interest bearing. The receivables are written off when they are determined to be uncollectable. The Organization uses the allowance method to recognize bad debts.

**AIDS Athens, Inc.**  
**Notes to the Financial Statements**  
**June 30, 2016**

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**Property and equipment**

Property and equipment are stated at cost, or if donated, at their estimated fair value at the date of the gift. Such donations are reported as unrestricted support unless the donor restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed into service as instructed by the donor.

Expenditures for property and equipment additions are reviewed for estimated useful life and major improvements or renewals are capitalized while repairs and maintenance are expensed as incurred. Depreciation is computed by the straight-line method over the estimated useful lives. At the time assets are retired or disposed, costs and accumulated depreciation are eliminated from the related accounts and gains or losses, if any, are credited or charged to income.

**Accounts payable and accrued expenses**

Accounts payable and accrued expenses consist of expenses incurred in the day to day activities of the Organization.

**Use of estimates**

The process of preparing financial statements in conformity with U.S. generally accepted accounting principles requires the use of estimates and assumptions regarding certain types of assets, liabilities, revenues, and expenses. Such estimates primarily relate to unsettled transaction and events as of the date of the financial statement. Accordingly, upon settlement, actual results may differ from estimated amounts.

**Income tax**

The Organization is a not-for-profit entity under section 501(c)(3) of the Internal Revenue Code and is not subject to federal or state income taxes.

**3. Accounts receivable**

Accounts receivable as of June 30, 2016 consist of the following:

Broadway Cares	\$	2,500
Georgia Department of Community Affairs		81,633
Department of Housing and Urban Development		3,984
Mayor's Office of Human Services		125,157
Other		9,164
Total accounts receivable	\$	<u>222,438</u>

**4. Employee benefits**

The Organization offers a Savings IRA for full time employees. The Organization matches the employee's contribution at the level determined by the Board of Directors not to exceed 4% of

**AIDS Athens, Inc.**  
**Notes to the Financial Statements**  
**June 30, 2016**

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employee's annual salary. The Organization made contributions of \$11,860 for the year ended June 30, 2016. The Organization provides paid time off and insurance benefits to its employees.

**5. Client escrow**

The Organization has established an escrow account for participants enrolled in the Georgia Department of Community Affairs's HOPWA program and receive a monthly utility allotment. The Organization deposits the utility allotment into the escrow account for the participant. After receiving the utility bill from the client, the Organization processes the payment from the escrow account. The balance of the funds held for the clients was \$4,565 at June 30, 2016 and has been reported on the statement of financial position as cash restricted for client escrow and client escrow liability.

**6. Concentration of risk**

The Organization depends heavily on contributions and grants as its source of revenues. The ability of contributors and grantors to continue giving amounts comparable with prior years may be dependent upon current and future overall economic conditions. While management believes the Organization has the resources to continue its programs, its ability to do so and the extent to which it continues may be dependent on the above factors and other factors beyond its control.

**7. Line of credit**

As of June 30, 2016, the line of credit consisted of the following:

	Beginning Balance	Additions	Deductions	Ending Balance
Line of credit	\$ -	\$ 345,000	\$ (305,000)	\$ 40,000

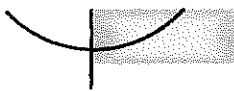
Loan is secured by	Total line of credit	Outstanding balance	Interest rate	Maturity date	Payment frequency	Required principal amortization
Unsecured	\$ 100,000	\$ 40,000	Bank's Prime + 1%	9/11/2016	Monthly	No

**8. Subsequent events**

The Organization evaluated subsequent events through the date the financial statements were available to be issued. The Organization has collected all outstanding receivables as of June 30, 2016 from Georgia Department of Community Affairs and the Mayor's Office of Human Services totaling \$206,790.



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

To the Board of Directors  
AIDS Athens, Inc.  
Athens, Georgia

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 AIDS Athens, Inc. (the "Organization"), which comprise the statement of financial position as of June 30, 2016, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 11, 2016.

**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 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 organization'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.

*Bambo Sonaike CPA, LLC*

October 11, 2016



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

To the Board of Directors  
AIDS Athens, Inc.  
Athens, Georgia

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

We have audited AIDS Athens, Inc.'s compliance with the types of compliance requirements described in the OMB Compliance Supplement that could have a direct and material effect on each of AIDS Athens, Inc.'s major federal programs for the year ended June 30, 2016. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

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

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of 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 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 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, AIDS Athens, 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 June 30, 2016.

### **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 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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

*Bambo Sonaike CPA, LLC*

October 11, 2016

**AIDS Athens, Inc.**  
**Schedule of Expenditures of Federal Awards**  
**For the year ended June 30, 2016**

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Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Pass-through Entity Identifying Number	Federal Expenditures
<b>U.S. Department of Housing and Urban Development:</b>			
Pass-through from Georgia Department of Community Affairs:			
Housing Opportunities for Persons with AIDS	14.241	2015 15H HOPWA 15C011	\$ 580,000
Shelter Plus Care	14.238	2008 SPC SPC 08C364	65,789
Shelter Plus Care	14.238	2014 14S SPC 14C467	139,874
Pass-through from City of Atlanta:			
Housing Opportunities for Persons with AIDS	14.241	HP 2015-59	314,839
Pass-through from Athens Clarke County:			
Community Development Block Grant	14.218	B-15-MC-13-0007	14,999
Supportive Housing Program	14.235	GA0161L4B031302	11,473
Direct:			
Continuum of Care Program	14.267	GA0266L4B011300	45,789
<b>Total U.S. Department of Housing and Urban Development</b>			<u>1,172,763</u>
<b>Total Federal Awards</b>			<u><u>\$ 1,172,763</u></u>



**AIDS Athens, Inc.**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**For the year ended June 30, 2016**

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**1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal grant activity of AIDS Athens, Inc. (the "Organization") under programs of the federal government for the year ended June 30, 2016. The information in this Schedule is presented in accordance with requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements of 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, change in net assets, or cash flows of the Organization.

**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 are limited as to reimbursement.

AIDS Athens, Inc.  
 Schedule of Expenditures of State Awards  
 For the year ended June 30, 2016

<i>Grantor/ Pass-through Grantor/ Program Title</i>	<i>Agency Number</i>	<i>Revenues</i>	<i>Expenditures</i>	<i>Amount (due to) / from Agency</i>
Georgia Department of Community Affairs:				
Housing Opportunities for Persons with AIDS	2015 15H HOPWA 15C011	\$ 580,000	\$ 580,000	\$ 64,386
Shelter Plus Care	2008 SPC SPC 08C364	65,789	65,789	17,247
Shelter Plus Care	2014 14S SPC 14C467	139,874	139,874	-
City of Atlanta:				
Housing Opportunities for Persons with AIDS	HP 2015-59	314,839	314,839	125,156
Athens Clarke County:				
Community Development Block Grant	B-15-MC-13-0007	14,999	14,999	-
Supportive Housing Program	GA0161L4B031302	11,473	11,473	-
Total State Awards		<u>\$ 1,126,974</u>	<u>\$ 1,126,974</u>	<u>\$ 206,789</u>

The accompanying notes are an integral part to these financial statements.

**AIDS Athens, Inc.**  
**Schedule of Findings and Questioned Costs**  
**For the year ended June 30, 2016**

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**Section I - Summary of Auditors Results**

**Financial Statements**

An unqualified auditors report was issued.

Internal Control over financial reporting:

- Material weakness(es) identified ? \_\_\_\_\_ Yes   X   No
- Significant deficiency(ies) 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 financial reporting:

- Material weakness(es) identified ? \_\_\_\_\_ Yes   X   No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? \_\_\_\_\_ Yes   X   None reported

An unmodified compliance report was issued.

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

Identification of Major Programs:

\_\_\_\_\_ Yes   X   No

Federal CFDA Number

Name

14.241

Housing Opportunities for Persons with AIDS

Dollar threshold used to distinguish between type A and type B programs:

  \$ 750,000  

Auditee qualified as a low risk auditee?

  X   Yes \_\_\_\_\_ No

**Section II- Financial Statement Findings**

There were no reportable conditions identified to be material weaknesses.

**Section III- Federal Award Findings & Questioned Costs**

There were no reportable conditions identified to be material weaknesses.

-End of Report-