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Pride of St. Tammany, Inc.

AUDIT REPORT

JUNE 30, 1988

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the audited, or reviewed, entity and other appropriate public officials. The report is available for public inspection at the Bayou Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date Jan 13, 1988

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FINANCIAL SECTION

Charles L. Lacoste, Jr.

Certified Public Accountant
8100 Barthe Street
New Orleans, Louisiana 70118
(504) 864-6513
(504) 863-0548 fax

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Pride of St. Tammany, Inc.

I have audited the accompanying statement of financial position of Pride of St. Tammany, Inc. (a nonprofit organization) as of June 30, 1998, and the related statements of activities, functional expenses and cash flows for the year then ended. These financial statements are the responsibility of Pride of St. Tammany, Inc.'s management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. These standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Pride of St. Tammany, Inc. as of June 30, 1998, and the changes in its net assets and its cash flows for the year then ended in conformity with generally accepted accounting principles.

In accordance with Government Auditing Standards, I have also issued my report dated December 13, 1998, on my consideration of Pride of St. Tammany, Inc.'s internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.

My audit was performed for the purpose of forming an opinion on the basic financial statements of Pride of St. Tammany, Inc. taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



New Orleans, Louisiana

December 13, 1998

Price of St. Tammany, Inc.

STATEMENT OF FINANCIAL POSITION

June 30, 1998

ASSETS	
Cash	\$ 58,510
Accounts receivable	20,580
Property and equipment	6,300
Deposits	\$ <u>982</u>
Total assets	\$ <u>86,372</u>
LIABILITIES	
Lease payable	\$ <u>442</u>
Total liabilities	<u>442</u>
NET ASSETS	
Unrestricted	<u>85,930</u>
Total liabilities and net assets	\$ <u>86,372</u>

The accompanying notes are an inherent part of the financial statements.

Field of St. Tammany, Inc.

STATEMENT OF ACTIVITIES
Year Ended June 30, 1998

UNRESTRICTED NET ASSETS

Support	
Foundations and civic leagues	\$ 13,990
Governmental grants	58,011
Contracts for services	151,484
Program fees	40,490
Membership and contributions	5,488
Special events and other (net)	13,383
Combined Federal campaign	1,254
Interest income	<u>1,389</u>
Total	<u>282,449</u>
Expenses -	
Program services -	
Community Awareness	130,540
Teaching Positive Life Skills	110,743
Total for program services	<u>241,283</u>
Supporting services -	
Management and general	13,733
Fund raising	<u>2,689</u>
Total for supporting services	<u>16,422</u>
Total expenses	<u>257,705</u>
Increase in Unrestricted Net Assets	<u>24,744</u>
NET ASSETS AT BEGINNING OF YEAR	<u>72,303</u>
NET ASSETS AT END OF YEAR	\$ 97,047

The accompanying notes are an inherent part of the financial statements.

Fide of St. Tammany, Inc.

STATEMENT OF CASH FLOWS

Year Ended June 30, 1998

CASH FLOWS FROM OPERATING ACTIVITIES	
Increase in net assets	\$ 23,860
Adjustment to reconcile change in net assets to	
Net cash provided by operating activities:	
Depreciation	2,076
(Increase) decrease in operating assets -	
Accounts receivable	(12,740)
Increase (decrease) in operating liabilities:	
Lease payable	(1,382)
Net cash provided by operating activities	13,114
CASH FLOWS FROM INVESTING ACTIVITIES -	
Payments for property and equipment	(1,540)
Net cash used for investing activities	(1,540)
INCREASE IN CASH	11,566
BEGINNING CASH	46,908
ENDING CASH	\$ 58,474

The accompanying notes are an inherent part of the financial statements.

Fritz of St. Tammany, Inc.
STATEMENT OF FUNCTIONAL EXPENSES
 Year Ended June 30, 1978

	Teaching			Supporting Services			Total
	Community Awareness	Private Life Skills	Total	Management and General	Fund Raising	Total	
Salaries	\$ 63,150	\$ 21,170	\$ 84,320	\$ 5,440	\$ 5,440	\$ 10,880	\$ 95,200
Payroll taxes and benefits	1,485	2,817	4,302	775	503	1,278	5,582
Advertising	2,903	-	2,903	-	189	338	3,241
Conferences and Conventions	2,540	21,170	23,710	1,204	-	1,204	24,914
Awards	-	865	865	-	-	-	865
Books and Subscriptions	318	680	998	175	-	175	1,173
Educational and Program Supplies	19,422	6,138	25,560	-	-	-	25,560
Office Supplies	1,128	345	1,473	888	106	992	2,465
Postage	3,086	408	3,494	276	-	276	3,770
Printing	8,908	1,908	10,816	94	1,468	1,562	12,378
Travel	3,846	2,153	6,000	54	-	54	6,054
Professional Services	8,746	26,710	35,456	2,593	658	3,251	38,707
Insurance	1,917	1,084	3,001	188	165	353	3,354
Licenses and Taxes	688	-	688	12	20	32	720
Rent	4,908	17,208	22,116	1,067	431	1,498	23,614
Repairs	-	-	-	88	-	88	88
Telephone	2,605	883	3,488	334	114	448	3,936
Utilities	913	214	1,127	78	78	156	1,283
Other Operating Expenses	2	680	682	450	3,088	3,538	4,220
	<u>128,833</u>	<u>110,208</u>	<u>239,041</u>	<u>13,588</u>	<u>17,284</u>	<u>30,872</u>	<u>279,913</u>
Depreciation	1,867	358	2,225	132	33	165	2,390
Total	<u>130,699</u>	<u>110,567</u>	<u>241,267</u>	<u>13,720</u>	<u>17,417</u>	<u>31,040</u>	<u>273,744</u>
Less: Allocated to Special Events	-	-	-	-	13,802	13,802	13,802
Total	<u>\$130,699</u>	<u>\$110,567</u>	<u>\$241,267</u>	<u>\$13,720</u>	<u>\$3,615</u>	<u>\$17,138</u>	<u>\$254,559</u>

The accompanying notes are an integral part of the financial statements.

Fride of St. Tammany, Inc.

NOTES TO FINANCIAL STATEMENTS

June 30, 1998

NOTE A - NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Nature of activities

Fride of St. Tammany, Inc. was incorporated September 25, 1986 under the provisions of the Louisiana Nonprofit corporation law. On January 13, 1987 The Internal Revenue Service recognized the Organization as a publicly supported entity exempt from income tax under Section 501(c)(3) of the Internal Revenue Code and is also exempt from Louisiana income tax.

The Organization operates two programs to accomplish its mission:

- Community Awareness - various activities and events to raise awareness and educate the community regarding substance abuse, its prevention and remediation.
- Teaching Positive Life Skills - various activities and events to teach adolescents coping and life management skills so as to reduce the incidence of substance abuse.

Significant Accounting Policies

Promise to Give - Contributions are recognized when the donor makes a promise to give the Organization that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires temporarily restricted net assets are reclassified to unrestricted net assets.

Contributed Services - The Organization received valuable services from its dedicated volunteers. However, these services are not recognized as revenue as they do not create nonfinancial assets nor are they specialized services as described in SFAS 110.

Fidei of M. Tannery, Inc.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1998

Property and Equipment - donations of property and equipment are recorded as support at their estimated fair value. Such assets are recorded as unrestricted support unless the donor imposes a restriction. If such restriction exists the support is reported in accord with the nature of the restriction. Property and equipment purchases having a value of less than \$500 are not recorded as an asset. All other property and equipment is depreciated using the straight line method.

Income Taxes - the organization is a nonprofit corporation that is exempt from both Federal and Louisiana income taxes under Section 501(c)(3) of the Internal Revenue Code and R.S. 12:201 of Louisiana law.

Cash and Cash Equivalents - the Organization considers all funds in bank accounts, money market accounts, or certificates of deposit as cash or its equivalent.

Financial Statement Presentation - the Organization has adopted Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Not-for-Profit Organizations". Under SFAS No. 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: Unrestricted net assets, temporarily restricted net assets and permanently restricted net assets (if such is applicable). In addition, the Organization is required to present a statement of cash flows.

Contributing - the Organization also adopted SFAS No. 116, "Accounting for Contributions Received and Contributions Made". In accordance with SFAS No. 116, contributions received are recorded as unrestricted, temporarily restricted or permanently restricted support depending on the existence and/or nature of any donor restrictions.

Fritz of St. Tammany, Inc.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

June 30, 1998

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

NOTE B - ACCOUNTS RECEIVABLE

Accounts receivable represent revenues earned and receivable under government funded contracts. No allowance for uncollectibles is deemed necessary.

NOTE C - PROPERTY AND EQUIPMENT

Property and equipment consists of the following components:

Equipment	\$ 6,778
Furniture and fixtures	3,580
Computers	4,455
	13,813
Accumulated depreciation	10,118
Total	<u>\$ 6,503</u>

SUPPLEMENTARY SECTION

Wick of St. Tammany, Inc.

SCHEDULE OF FEDERAL AWARDS

Year Ended June 30, 1998

Program Title	Project/ Agency Number	Expenditure
State of Louisiana Department Of Health and Hospitals	253-6112-55685	\$ 107,000
State of Louisiana Department Of Health and Hospitals	253-6113-55686	42,329
State of Louisiana Department Of Education	28-67-63	26,723
St. Tammany Parish Public School System - Title IV / SED/SCA	93-0146-3200	1,124
State of Louisiana Office Of Community Services	370-8693	<u>1,525</u>
Total		\$ <u>180,851</u>

Charles L. Lacoste, Jr.

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New Orleans, Louisiana 70028
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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors of
Pride of St. Tammany, Inc.

I have audited the financial statements of Pride of St. Tammany, Inc. (a nonprofit organization) as of and for the year ended June 30, 1998, and have issued my report thereon dated December 15, 1998. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Compliance


As part of obtaining reasonable assurance about whether Pride of St. Tammany, Inc.'s financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with these provisions was not an objective of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Pride of St. Tammany, Inc.'s internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses.

A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements, if any, that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

This report is intended for the information of the audit committee, management and federal auditing agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.



New Orleans, Louisiana
December 13, 1998

Form **SF-89C**U.S. DEPARTMENT OF COMMERCE - BUREAU OF THE CENSUS
OFFICE OF STATE, LOCAL GOVERNMENT AND
OFFICE OF MANAGEMENT AND BUDGET

Data Collection Form for Reporting on

AUDITS OF STATES, LOCAL GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS

Complete this form, as required by OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

REMARKS:Single Audit Clearinghouse
1201 E. 90th Street
Jeffersonville, IN 47130**PART I****GENERAL INFORMATION (To be completed by auditee, except for item 2)**

1. Fiscal year ending date for this submission Month: <u>06</u> Day: <u>30</u> Year: <u>1998</u>		2. Type of Circular A 133 audit <input checked="" type="checkbox"/> Single audit <input type="checkbox"/> Program-specific audit	
3. Audit period covered <input checked="" type="checkbox"/> Annual <input type="checkbox"/> Other - _____ Months <input type="checkbox"/> Biennial		FEDERAL GOVERNMENT USE ONLY	4. Date received by Federal clearinghouse

5. Employer Identification Number (EIN)

a. Auditee EIN

581706501b. Are multiple EITs covered in this report? Yes No**6. AUDITEE INFORMATION**

a. Auditee name

People of St. Tammy, Inc.

b. Auditee address (street and city)

817 E. Bayou St. #4Covington

State

Zip Code

Louisiana70428

c. Auditee contact

Name

Mrs. S. Schertz

Title

Ex-Dirctor

d. Auditee contact telephone

104888-5222

e. Auditee contact FAX (Optional)

-

f. Auditee contact E-mail (Optional)

7. AUDITOR INFORMATION (To be completed by auditor)

a. Auditor name

Catchik, Harvey, & Co.

b. Auditor address (street and city)

817 E. Bayou St.New Orleans

State

Zip Code

Louisiana70118

c. Auditor contact

Name

Catchik, Harvey, & Co.

Title

Owner

d. Auditor contact telephone

504881-0513

e. Auditor contact FAX (Optional)

504881-0342

f. Auditor contact E-mail (Optional)

8. AUDITEE CERTIFICATION STATEMENT - This is to certify that, to the best of the knowledge and belief, the auditee has: (1) Engaged an auditor to perform an audit in accordance with the provisions of OMB Circular A-133 for the period described in Part I, items 1 and 3; (2) the auditee has completed such audit and presented a signed audit report which states that the audit was conducted in accordance with the provisions of the Circular; and, (3) the information included in Parts I, 6, and 7 of this data collection form is accurate and complete. I declare that the foregoing is true and correct.

Signature of certifying official

Date

Henry Schertz 12/15/98

Name/Title of certifying official

9. AUDITOR STATEMENT - The data elements and information included in this form are limited to those specified by OMB Circular A-133. The information included in Parts I and II of this form, except for Part II, items 1 and 2, was transferred from the auditor's reports for the period described in Part I, items 1 and 3, and is not a substitute for such reports. The auditor has not performed any auditing procedures since the date of the auditor's report(s). A copy of the reporting package required by OMB Circular A-133, which includes the complete auditor's reports, is available in its entirety from the auditee or the auditee provided in Part I of this form. As required by OMB Circular A-133, the information in Parts II and III of this form was entered in this form by the auditee based on information included in the reporting package. The auditor has not performed any additional auditing procedures in connection with the completion of this form.

Signature of auditor

Date

Christopher 12/15/98

Name

Day

Year

PART I GENERAL INFORMATION - Continued

1. Indicate whether the auditee has either a Federal cognizant or oversight agency for audit. (Mark (X) one box)

- Cognizant agency Oversight agency

2. Name of Federal cognizant or oversight agency for audit (Mark (X) one box)

- | | | | |
|---|---|--|---|
| <input type="checkbox"/> African Development Foundation | <input type="checkbox"/> Federal Emergency Management Agency | <input type="checkbox"/> Justice | <input type="checkbox"/> Peace Corps |
| <input type="checkbox"/> Agency for International Development | <input type="checkbox"/> Federal Mediation and Conciliation Service | <input type="checkbox"/> Labor | <input type="checkbox"/> Small Business Administration |
| <input type="checkbox"/> Agriculture | <input type="checkbox"/> General Services Administration | <input type="checkbox"/> National Aeronautics and Space Administration | <input type="checkbox"/> Social Security Administration |
| <input type="checkbox"/> Commerce | <input type="checkbox"/> Health and Human Services | <input type="checkbox"/> National Archives and Records Administration | <input type="checkbox"/> State |
| <input type="checkbox"/> Corporation for National and Community Service | <input type="checkbox"/> Housing and Urban Development | <input type="checkbox"/> National Endowment for the Arts | <input type="checkbox"/> Transportation |
| <input type="checkbox"/> Defense | <input type="checkbox"/> Institute for Museum Services | <input type="checkbox"/> National Endowment for the Humanities | <input type="checkbox"/> Treasury |
| <input type="checkbox"/> Education | <input type="checkbox"/> Inter-American Foundation | <input type="checkbox"/> National Science Foundation | <input type="checkbox"/> United States Information Agency |
| <input type="checkbox"/> Energy | <input type="checkbox"/> Interior | <input type="checkbox"/> Office of National Drug Control Policy | <input type="checkbox"/> Veterans Affairs |
| <input type="checkbox"/> Environmental Protection Agency | | | <input type="checkbox"/> Other - Specify: |

PART II FINANCIAL STATEMENTS (To be completed by auditee)

3. Type of audit report (Mark (X) one box)

- Unqualified opinion Qualified opinion Adverse opinion Disclaimer of opinion

4. Is a "going concern" explanatory paragraph included in the audit report? Yes No

5. Is a repetitive condition disclosed? Yes No - 2009 or later

6. Is any reportable condition reported as a material weakness? Yes No

7. Is a material noncompliance disclosed? Yes No

PART III FEDERAL PROGRAMS (To be completed by auditee)

8. Type of audit report on major program compliance

- Unqualified opinion Qualified opinion Adverse opinion Disclaimer of opinion

9. What is the dollar threshold for distinguish Type A and Type B programs? \$___,000,000

\$

10. Did the auditee qualify as a low-risk auditee in 2009?

- Yes No

11. Are there any audit findings required to be reported under 5 U.S.C. 550a?

- Yes No

12. Which Federal Agencies are required to receive the reporting package? (Mark (X) all that apply)

- | | | | |
|---|---|--|---|
| <input type="checkbox"/> African Development Foundation | <input type="checkbox"/> Federal Emergency Management Agency | <input type="checkbox"/> Justice | <input type="checkbox"/> Peace Corps |
| <input type="checkbox"/> Agency for International Development | <input type="checkbox"/> Federal Mediation and Conciliation Service | <input type="checkbox"/> Labor | <input type="checkbox"/> Small Business Administration |
| <input type="checkbox"/> Agriculture | <input type="checkbox"/> General Services Administration | <input type="checkbox"/> National Aeronautics and Space Administration | <input type="checkbox"/> Social Security Administration |
| <input type="checkbox"/> Commerce | <input type="checkbox"/> Health and Human Services | <input type="checkbox"/> National Archives and Records Administration | <input type="checkbox"/> State |
| <input type="checkbox"/> Corporation for National and Community Service | <input type="checkbox"/> Housing and Urban Development | <input type="checkbox"/> National Endowment for the Arts | <input type="checkbox"/> Transportation |
| <input type="checkbox"/> Defense | <input type="checkbox"/> Institute for Museum Services | <input type="checkbox"/> National Endowment for the Humanities | <input type="checkbox"/> Treasury |
| <input type="checkbox"/> Education | <input type="checkbox"/> Inter-American Foundation | <input type="checkbox"/> National Science Foundation | <input type="checkbox"/> United States Information Agency |
| <input type="checkbox"/> Energy | <input type="checkbox"/> Interior | <input type="checkbox"/> Office of National Drug Control Policy | <input type="checkbox"/> Veterans Affairs |
| <input type="checkbox"/> Environmental Protection Agency | | | <input type="checkbox"/> State |
| | | | <input type="checkbox"/> Other - Specify: |

PAGE III FEDERAL PROGRAMS - Continued

6. FEDERAL AWARDS EXPENSED DURING FISCAL YEAR

CFDA number / title	Name of Federal program	Amount obligated	7. AWARD FINDINGS AND QUESTIONED COSTS				Audit finding reference numbers
			Major program	Type of administrative requirement ¹	Amount of questioned costs	Internal control findings ²	
	<i>Daytone School</i>	<i>326723</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	<i>2, 3, 4, 7</i>	<i>0 - 0 -</i>	<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C <input type="checkbox"/> D <i>ALL</i>	
			<input type="checkbox"/> Yes <input type="checkbox"/> No			<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	
			<input type="checkbox"/> Yes <input type="checkbox"/> No			<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	
			<input type="checkbox"/> Yes <input type="checkbox"/> No			<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	
			<input type="checkbox"/> Yes <input type="checkbox"/> No			<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	
			<input type="checkbox"/> Yes <input type="checkbox"/> No			<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	
			<input type="checkbox"/> Yes <input type="checkbox"/> No			<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	
			<input type="checkbox"/> Yes <input type="checkbox"/> No			<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	
			<input type="checkbox"/> Yes <input type="checkbox"/> No			<input type="checkbox"/> A <input type="checkbox"/> B <input type="checkbox"/> C	

TOTAL FEDERAL AWARDS EXPENDED *326723*

IF ADDITIONAL FINDINGS ARE EXPENSED, PLEASE INDICATE THE AWARD ATTACH ADDITIONAL PAGES TO THE FORM AND SET INSTRUCTIONS

¹ Do not identify parties when the Catalog of Federal Domestic Assistance (CFDA) number is not available.

² Type of compliance requirement. Enter the letter(s) of all that apply to each finding and correction(s) made (inserted in each finding program).

- A. Accuracy (shown or estimated)
- B. Accurate maintenance principles
- C. Cash management
- D. Cost - Direct Cost
- E. Equality
- F. Responsiveness and cost program management
- G. Type of internal control findings. Select all that apply.

- A. Material weaknesses
- B. Reportable conditions
- C. None reported

Do not identify parties when the Catalog of Federal Domestic Assistance (CFDA) number is not available.

Type of compliance requirement. Enter the letter(s) of all that apply to each finding and correction(s) made (inserted in each finding program).

- A. Reporting
- B. Substantial monitoring
- C. Special tests and provisions
- D. None