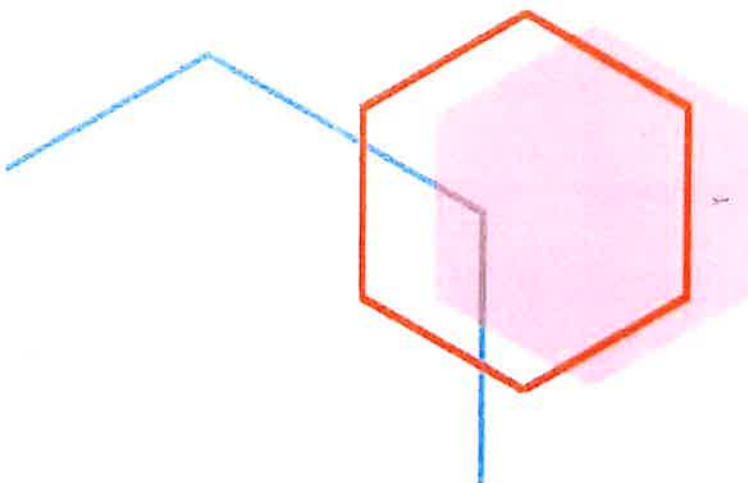


Pickens County Community Action Agency

2017-2018

ANNUAL REPORT

Cynthia Simpson, Executive Director



THE PROMISE OF COMMUNITY ACTION

Community Action changes people's lives,
embodies the spirit of hope,
improves communities,
and makes America a better place to live.
We care about the entire community,
and we are dedicated
to helping people help themselves
and each other.



Helping People. Changing Lives.



MISSION STATEMENT

Pickens County Community Action Committee and CDC, Inc. is dedicated to mobilizing resources in an effort to eliminate poverty and improve the quality of life for the low income and vulnerable populations.

METHODOLGY

To provide low income persons with the information, opportunities, education, and increase self-assurance that they need to become self-sufficient.

PHILOSOPHY

We believe that every individual seeks to be an asset to the community in which they live, and that circumstance sometimes interferes with one's ability to reach their full potential and to meet their individual needs and the continuing needs of their families. We believe that disadvantaged members of our community deserve to be supported in their effort to acquire the necessities of life, their quest to enter the mainstream of society, and in improving the quality of their life and the lives of their families.

We believe that this support can be provided by creating access to community programs that are responsive to the needs of these individuals.

The mobilization and coordination of local, state, and national resources will result in the creation of positive outcomes.

FROM THE DESK OF THE CHAIRMAN OF THE BOARD OF DIRECTORS



It gives me great honor to present to the citizens of Pickens County the 2017 – 2018 Annual Report for the Pickens County Community Action Committee and Community Development Corporation, Inc. I have volunteered the past years as a member of the Board of Directors, and now as Chairman of the Board of Directors. As a Board, we have

worked with the staff and community partners to identify effective strategies that will increase the quality of life for the residents of Pickens County. Collectively we have come a long way, but we have a long way to go. I encourage all stakeholders to work with us as we identify strategies that will increase the quality of life here in Pickens County.

A handwritten signature in blue ink that reads "Stanley Jones". The signature is fluid and cursive, with the first name "Stanley" being more prominent than the last name "Jones".

Stanley Jones, Chairperson



From the Desk of the Executive Director

This Annual Report reflect the Program Year 2017-2018 for Pickens County Community Action Committee and Community Development Corporation, Inc. We are celebrating fifty-three (53) years of changing lives and revitalizing communities. Pickens County Community Action Committee and Community Development Corporation, Inc. is responsible for providing services to the citizens and families of Pickens County. We work hard to eliminate the paradox of poverty in the mist of plenty. To provide transparency to the full scope of services provided by our Agency we present to the community as well as our federal and state funding partners a review of our success.

From my personal point of view, the success of the Pickens County Community Action Committee and Community Development Corporation, Inc. would not have been realized without the tremendous support of the entire Organization and its Board of Directors.

Because of our commitment to the Agency's mission, we have stepped out on faith and grasped opportunities that came our way. We were also blessed to have these opportunities fall on fertile ground. This success is rooted in a coalition of team members that fully understand the call for community action, the needs of our community, and strategies designed to effectively mobilize community resources. This success lays upon a foundation provided by our Board of Directors that stood fearless in its pursuit of nontraditional opportunities that with unity of community will enhance the lives of the residents of Pickens County.

It is my honor and pleasure to serve Pickens County Community Action Committee and Community Development Corporation, Inc., Board of Directors, staff, and the residents of Pickens County through my role as the Executive Director.

Respectfully,

A handwritten signature in blue ink, appearing to read "Cynthia Simpson".

Cynthia Simpson, Executive Director



THIS SECTION INCLUDES:

Agency's General Information



Tab 1

PICKENS COUNTY COMMUNITY ACTION COMMITTEE AND CDC, INC

EXECUTIVE MANAGEMENT TEAM

- Cynthia Simpson, Executive Director
- Lafrench Ingram, Executive Administrative Assistant/Human Resource Manager
- Eric Dale, Fiscal Director
- Victoria Gosa, Accountant Clerk/Bookkeeper/Program Assistant

COMMUNITY ACTION AGENCY MANAGEMENT TEAM

- Jill Noland, Community Service Specialist
- Earnest Wilkins, Community Service Specialist
- Tabbatha Sommerville, Front Office Clerk

HEAD START MANAGEMENT TEAM

- Fredrick Woods, Center Manager/Compliance Manager/Nutrition Manager
- Joanna Williams, Health/Mental Health Manager
- Vanessa Hopkins, Education Services Manager
- Lillie Garner, Disabilities Services/In-kind Services Manager
- Sheffey Hughes, ERSEA Manager
- Demeka Edwards, Family and Community Partnership Manager (Interim)
- Linda Corder, Family Literacy Service Manager
- James Lathon, Transportation Manager
- Fred McGee, Maintenance Technician

YOUTHBUILD MANAGEMENT TEAM

- James Granger, YouthBuild Director
- Carla Dioume, YouthBuild Case Manager
- Anne Jones, YouthBuild GED Instructor
- Fred McGee, YouthBuild Construction Instructor
- Dagmar Ball, YouthBuild Transportation
- Eddie Lewis Jr., YouthBuild Transportation

Pickens County Community Action Board of Directors



Mr. Stanley Jones, Chairman

Mr. Arthur Hinton, Treasurer

Mayor Craig Patterson

Commissioner Jerry Fitch

Ms. Terisa Stone

Attorney William King

Ms. Roseland Guyton

Ms. Deloise Stancer

Mr. Willie Thomas

Mr. James Wright, Vice Chairman

Mayor Marva Gipson, Secretary

Mayor Donald Sherrod

Ms. Andrea Ellis

Ms. Gwendolyn Taylor

Ms. Emma Forte'

Mr. Willie Colvin

Mr. Jimmy Garner

City Councilman Charlie Taggart

Pickens County Community Action Head Start Policy Council Members



Ms. Leah Taylor

Ms. Kimara Brown

Ms. Lexci Noland

Mr. Eric Locke

Mr. Tavaris Lacy

Ms. Toni Byrd

Ms. Ann Lathon (Community Representative)

Ms. Sandra Mayhew (Community Representative)

Ms. Gwen Taylor (Community Representative & Board Member)

**Pickens Co. Community Action Committee and Community
Development Corporation, Inc.**

Services and Programs

CSBG

Head Start (Ages 3-5)

LIHEAP Energy Assistance Program

Alabama Charitable Trust Energy Assistance

Pre-K Program (Age 4)

Department of Labor YouthBuild Program (Ages 16-24)

Red Cross/Project Share

Emergency Food and Shelter Program (FEMA)

Dollar Help Program (Spire – Alagasco)

THIS SECTION INCLUDES:

Agency Wide Budget

**Economic Impact
Summary**

CSBG Budget

HeadStart Budget

LIHEAP Budget

YouthBuild Budget

...

Tab 2

Pickens County Community Action
2017-2018
Projected Agency Wide Budget, Inc.

	Head Start	LJHeap	CSBG	USDA	Pre-K Class 1	Pre-K Class 2	Pre-K Class 3	Pre-K Class 4	Pre-K Class 5	Pre-K Class 6	School Board Meals	Indirect	ABC Trust	Disaster Relief Fund	Youthbuild	FEMA	Total
Revenue																	
Grant Revenue	1,787,066.00	321,767.00	83,816.00	183,200.25	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	17,933.16		7,575.00		349,500.18	4,265.00	3,007,189.43
Program Income																	17,933.16
Other Income		7,066.84															17,193.74
Total Revenue	1,787,066.00	328,833.84	83,816.00	183,200.25	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	17,933.16	-	7,575.00	10,126.90	349,500.18	4,265.00	3,042,316.33
Expenses																	
Salaries	1,039,829.00	21,226.00	45,590.01	36,735.00	32,318.50	32,318.50	32,318.50	32,318.50	32,318.50	32,318.50	4,707.77	117,093.95			111,838.00		1,564,930.73
FICA/MICA/UC	106,969.22	1,831.84	4,482.61	4,143.55	3,400.00	3,400.00	3,400.00	3,400.00	3,400.00	3,400.00	589.80	10,524.48			13,570.89		162,512.39
Fringe Benefits	146,921.78		10,377.49	5,118.05	2,872.57	2,872.57	2,872.57	2,872.57	2,872.57	2,872.57		12,553.03			21,362.89		213,568.66
Supplies/Equipment	48,447.00		2,352.09	8,152.12	2,083.33	2,083.33	2,083.33	2,083.34	2,083.34	2,083.33		6,000.00		5,500.00	14,968.28		97,919.49
Food				124,229.78	162.00	162.00	162.00	162.00	162.00	162.00	12,200.00	27,000.00			49,500.00		125,201.78
Contractual	53,500.00																142,200.00
Occupancy	19,600.00																19,600.00
Utilities/Communicatio	35,000.00		5,857.23									2,000.00			18,500.00		61,357.23
Travel	94,572.00				625.00	625.00	625.00	625.00	625.00	625.00							3,750.00
Heating		136,566.50			198.60	198.60	198.60	198.59	198.59	198.60		7,250.00			6,550.00		110,623.58
Cooling		169,209.50											2,108.00				198,674.50
T/TA	28,051.00				640.00	640.00	640.00	640.00	640.00	640.00			4,217.00				173,426.50
Other	71,507.00		4,786.18									4,091.94					35,922.94
Indirect/Admin	148,669.00		9,310.39	4,821.75	2,700.00	2,700.00	2,700.00	2,700.00	2,700.00	2,700.00		34,108.12			60,642.05	4,265.00	175,308.35
												(220,561.52)	1,250.00		52,568.07		12,257.69
Total Expenses	1,787,066.00	328,833.84	83,816.00	183,200.25	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00	17,497.57	-	7,575.00	5,500.00	349,500.18	4,265.00	3,037,253.84
Profit/(Loss)	-	-	-	-	-	-	-	-	-	-	435.59	-	-	4,626.90	-	-	5,062.49

ECONOMIC IMPACT SUMMARY 2017 - 2018

The services that are provided to the community are made possible through our federal and state

Contracts and Grants..... \$ 4,147,608.75

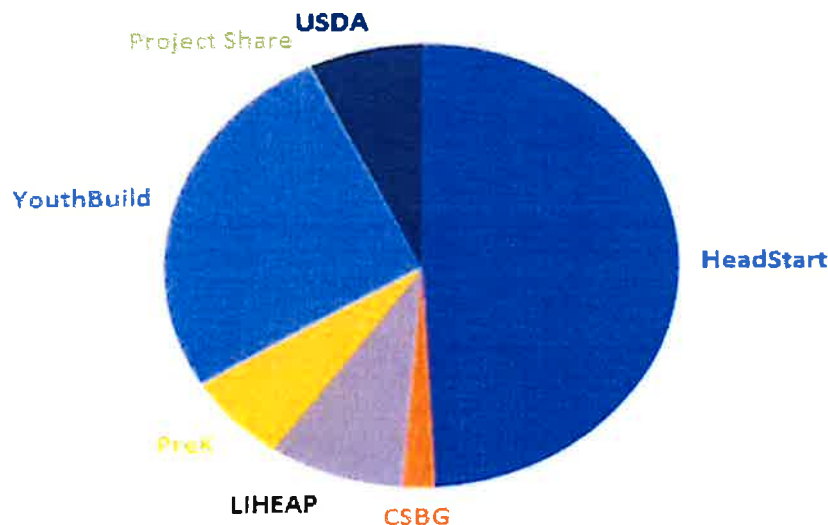
Grants by Title

Head Start Program	\$	2,038,473.00
Community Service Block Grant	\$	83,847.00
Low Income Home Energy Assistance Program	\$	358,266.00
U.S. Department of Agriculture	\$	289,447.75
Pre-K First Class	\$	270,000.00
Youthbuild	\$	1,100,000.00
Alabama Business Charitable Trust	\$	7,575.00
Project Share		

Total Federal Awards \$ 4,147,608.75

Pickens County Community Action and Community Development Corporation received an unqualified audit (no reportable findings) for fiscal year 2017 - 2018.

GRANTS



CSBG Budget-Program Year 2017-2018

Support

	Approved Budget
HHS Funds: Awarded	\$ 83,847.00
Grantee's Contributions Inkind	
Total Support	\$ 83,847.00

Expense-Direct Cost

Personnel	\$ 45,095.72
Fringe Benefits	\$ 14,483.16
Travel	\$ 1,410.00
Supplies	\$ 800.00
Occupancy	\$ 4,644.78
Indirect Cost	\$ 10,301.97
Other	\$ 7,111.37
Total Expenses	\$ 83,847.00

CSBG
Community Services Block Grant

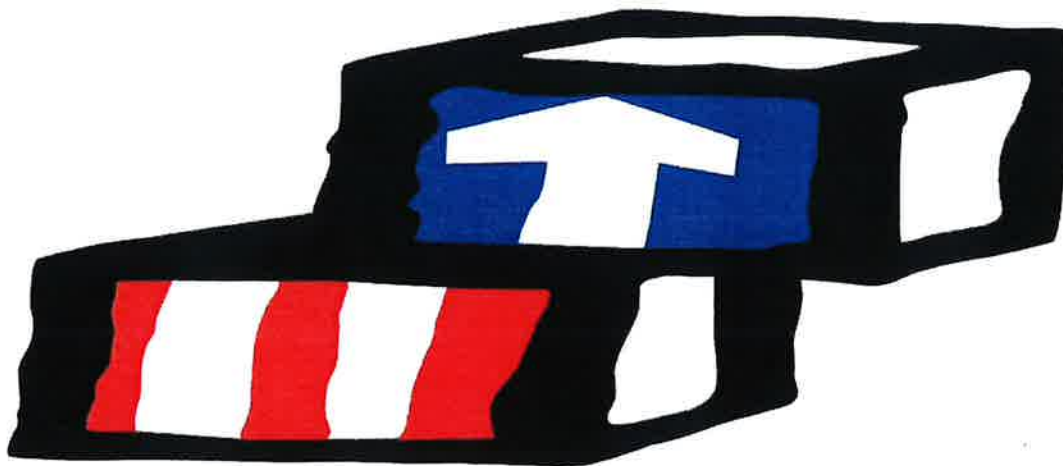
Head Start Budget-Program Year 2017-2018

Support

	Approved Budget
HHS Funds: Awarded	\$ 2,038,473.00
Grantee's Contributions Inkind	
Total Support	\$ 2,038,473.00

Expense-Direct Cost

Personnel	\$ 1,048,612.00
Fringe Benefits	\$ 255,963.00
Travel	\$ 6,572.00
Equipment	\$ 234,552.00
Supplies	\$ 48,447.00
Contractual	\$ 53,500.00
Indirect Cost	\$ 148,669.00
Other	\$ 242,158.00
Total Expenses	\$ 2,038,473.00



LIHEAP Budget-Program Year 2017-2018

Support

	Approved Budget	
HHS Funds: Awarded	\$	358,266.00
Grantee's Contributions Inkind		
Total Support	\$	358,266.00

Expense-Direct Cost

Administrative	\$	19,847.00
General Heating	\$	132,466.00
General Cooling	\$	132,466.00
Crisis Heating	\$	36,743.50
Crisis Cooling	\$	36,743.50
Other		
Total Expenses	\$	358,266.00



YouthBuild-Program Year 2016-2019

Support

	Approved Budget
HHS Funds: Awarded	\$ 1,100,000.00
Grantee's Contributions Inkind	\$ 275,000.00
Total Support	\$ 1,375,000.00

Expense-Direct Cost

Personnel	\$ 341,983.20
Fringe Benefits	\$ 90,392.60
Travel	\$ 37,750.01
Equipment	\$ 19,000.00
Supplies	\$ 61,993.00
Contractual	\$ 111,000.00
Indirect Cost	\$ 104,000.00
Other	\$ 333,881.19
Total Expenses	\$ 1,100,000.00





THIS SECTION INCLUDES:

Annual Audit Report

Tab 3

SHEPPARD-HARRIS & ASSOCIATES, P.C.

Certified Public Accountants

214 24th Street North • Birmingham, Alabama 35203 • (205) 323-5922 • FAX (205) 323-5926

INDEPENDENT AUDITOR'S REPORT

**Board of Directors
Pickens County Community Action Committee,
and Community Development Corporation, Inc.
Carrollton, Alabama**

Report on the Financial Statements

We have audited the accompanying financial statements of Pickens County Community Action Committee and Community Development Corporation, Inc. (a non-profit organization), which comprise the statement of financial position as of May 31, 2017, 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.

**Board of Directors
Pickens County Community Action Committee,
and Community Development Corporation, Inc.**

Page 2

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Pickens County Community Action Committee and Community Development Corporation, Inc. as of May 31, 2017, 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

Other Information

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 Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2017, on our consideration of Pickens County Community Action Committee and Community Development Corporation, Inc. 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 Pickens County Community Action Committee and Community Development Corporation, Inc. internal control over financial reporting and compliance.

Sheppard-Harris + Associates

Sheppard-Harris & Associates, P.C.
Birmingham, Alabama
December 15, 2017

SHEPPARD-HARRIS & ASSOCIATES, P.C.

Certified Public Accountants

214 24th Street North • Birmingham, Alabama 35203 • (205) 323-5922 • FAX (205) 323-5926

**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
Pickens County Community Action Committee,
and Community Development Corporation, Inc.
Carrollton, Alabama**

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 Pickens County Community Action Committee and Community Development Corporation, Inc. (a nonprofit organization), which comprise the statement of financial position as of May 31, 2017, 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 December 15, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Pickens County Community Action Committee and Community Development Corporation, Inc. 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 Pickens County Community Action Committee and Community Development Corporation, Inc. internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

**Board of Directors
Pickens County Community Action Committee,
and Community Development Corporation, Inc.
Page 2**

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Pickens County Community Action Committee and Community Development Corporation, Inc. 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.

Sheppard - Harris + Associates
Sheppard-Harris & Associates, P.C.
Birmingham, Alabama
December 15, 2017

SHEPPARD-HARRIS & ASSOCIATES, P.C.
Certified Public Accountants

214 24th Street North • Birmingham, Alabama 35203 • (205) 323-5922 • FAX (205) 323-5926

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

**Board of Directors
Pickens County Community Action Committee
and Community Development Corporation, Inc.
Carrollton, Alabama**

Report on Compliance for Each Major Federal Program

We have audited Pickens County Community Action Committee and Community Development Corporation, Inc. compliance with the types of compliance requirements described in the Uniform Guidance that could have a direct and material effect on each of Pickens County Community Action Committee and Community Development Corporation, Inc. major federal programs for the year ended May 31, 2017. Pickens County Community Action Committee and Community Development Corporation, Inc. 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 federal statutes, regulations, and the term and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Pickens County Community Action Committee and Community Development Corporation, Inc. major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Pickens County Community Action Committee and Community Development Corporation, Inc. 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 Pickens County Community Action Committee and Community Development Corporation, Inc. compliance.

**Board of Directors
Pickens County Community Action Committee
and Community Development Corporation, Inc.
Page 2**

Opinion on Each Major Federal Program

In our opinion, Pickens County Community Action Committee and Community Development Corporation, 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 May 31, 2017.

Report on Internal Control Over Compliance

Management of Pickens County Community Action Committee and Community Development Corporation, Inc. 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 Pickens County Community Action Committee and Community Development Corporation, Inc. internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Pickens County Community Action Committee and Community Development Corporation, Inc. 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

Sheppard-Harris + Associates

Sheppard-Harris & Associates, P.C.
Birmingham, Alabama
December 15, 2017

**PICKENS COUNTY COMMUNITY ACTION COMMITTEE, AND COMMUNITY
DEVELOPMENT CORPORATION, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED MAY 31, 2017**

SECTION I SUMMARY OF AUDITOR'S RESULTS

FINANCIAL STATEMENTS

Type of auditor's report issued:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

 Yes

 X No

Reportable condition(s) identified
that are not considered to be
material weaknesses?

Noncompliance material to financial
statements noted?

 Yes

 X No

FEDERAL AWARDS

Internal control over major programs:

Material weakness(es) identified?

 Yes

 X No

Reportable condition(s) identified
that are not considered to be
material weaknesses?

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
Uniforms Guidance?

 Yes

 X No

**PICKENS COUNTY COMMUNITY ACTION COMMITTEE, AND COMMUNITY
DEVELOPMENT CORPORATION, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED MAY 31, 2017**

IDENTIFICATION OF MAJOR PROGRAMS

Name of Federal Program or Cluster	Head Start
CFDA Number	93.600
Dollar threshold used to distinguish between type A and type B Programs:	<u>\$750,000</u>
Auditee qualified as low-risk auditee?	<u>X</u> Yes ___ No

SECTION II FINDINGS – FINANCIAL STATEMENT

None

**SECTION III FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARD
PROGRAMS**

None

**PICKENS COUNTY COMMUNITY ACTION COMMITTEE, AND COMMUNITY
DEVELOPMENT CORPORATION, INC.
SCHEDULE OF PRIOR YEAR AUDIT FINDINGS**

There were no audit findings in the prior year.

THIS SECTION INCLUDES:

**Program Participant
Characteristics**

**HeadStart Program
Information Report**

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Tab 4

PROGRAM PARTICIPANT CHARACTERISTICS 2017 - 2018

Name of Agency Reporting PCCA - Pickens County Community Action
 Total unduplicated number of persons about whom one or more characteristics were obtained 1,533
 Total unduplicated number of families about whom one or more characteristics were obtained 1523

Gender:		Family Size:		# of Families	
a. Male	314	a. One		963	
b. Female	1219	b. Two		242	
TOTAL	1,533	c. Three		173	
		d. Four		74	
		e. Five		28	
		f. Six		8	
		g. Seven		4	
		h. Eight or more		1	
		TOTAL		1493	
Age:		Source of Family Income:		# of Families	
a. 0 -10	0	a. Unduplicated # of Families reporting		1430	
b. 11-17	0	One or More Sources of Income			
c. 18-23	6	b. Unduplicated # of Families reporting		93	
d. 24-44	390	Zero Income			
e. 45-54	239	c. TANF		13	
f. 55-59	170	d. SSI		469	
g. 60-69	304	e. Social Security		422	
h. 70+	424	f. Pension		35	
TOTAL	1,533	g. General Assistance		1	
		h. Unemployment Insurance		19	
		i. Employment + other sources		42	
		j. Employment Only		242	
		k. Other		479	
Ethnicity/Race:		Level of Family Income		# of Families	
I. Ethnicity		(% of HHS Guideline)			
a. Hispanic or Latino	2	a. Up to 50%		296	
b. Not Hispanic or Latino	1,518	b. 51% to 75%		284	
TOTAL	1,520	c. 76% to 100%		451	
II. Race		d. 101% to 125%		259	
a. White	205	e. 126% to 150%		189	
b. Black or African American	1,315	f. 151% to 175%		36	
c. American Indian and Alaska Native	2	g. 176% to 200%		6	
d. Asian	0	h. 201% and over		2	
e. Native Hawaiian and Other Pacific Islander	0	TOTAL		1523	
f. Other	1				
g. Multi-race (any 2 or more of the above)	10				
TOTAL	1,533				
Education Level of Adults		Housing		# of Families	
(# of Adults 24 years or older only)		a. Own		950	
a. 0-8	3	b. Rent		563	
b. 9-12/non-graduates	518	c. Homeless		1	
c. high school grad/GED	811	d. Other		4	
d. 12+ some post secondary	28	TOTAL		1518	
e. 2 or 4 yr college graduates	130				
TOTAL	1490				
Other Characteristics					
a. No Health Insurance	177				
b. Disabled	793				
c. Homeless at initial intake	0				
Family Type					
a. Single Parent Female	425				
b. Single Parent Male	27				
c. Two Parent Household	43				
d. Single Person	883				
e. Two Adults NO children	89				
f. Other	55				
TOTAL	1522				

2017-2018 Head Start Program Information Report

A. PROGRAM INFORMATION	
A.1 Enrollment Year	Date
a. Start Date	08/22/2017
b. End Date	05/22/2018
A.2 Funded Head Start Enrollment	# of Children/pregnant women
a. Head Start Funded Enrollment, as identified on NOA	259
b. Funded Enrollment from non-federal sources, i.e. state, local, private	0
A.3 Center-based program – 5 days per week:	# of Children
a. Full-day enrollment	0
1. Of these, the number available as full-working day enrollment	0
a. Of these, number available for the full-calendar year	0
b. Part-day enrollment	259
1. Of these, the number in double sessions	0
A.4 Center-based program – 4 days per week:	# of Children
a. Full-day enrollment	0
b. Part-day enrollment	0
1. Of these, the number in double sessions	0
A.5 Home-based program	0
A.6 Combination option program	0
A.7 Family child care option	0
a. Of these, the number available as full-working day enrollment	0
1. Of these, the number available for the full-calendar year	0
A.8 Locally designed option	0
CLASSES	# of Classes
A.12 Total number of classes operated	14
a. Of these, the number of double session classes	0
A.13 Children by age:	# of Children at enrollment
a. Under 1 year	0
b. 1 year old	0
c. 2 years old	0
d. 3 years old	148
e. 4 years old	114
f. 5 years and older	0
TOTAL CUMULATIVE ENROLLMENT	# of Children/Pregnant women
A.15 Total Cumulative Enrollment	262
A.16 Report each enrollee only once by primary type of eligibility:	# of Children
a. Income below 100% of federal poverty line	208
b. Public assistance such as TANF, SSI	7
c. Status as a foster child - # children only	0
d. Status as homeless	0
e. Over Income	21

f. Number of children exceeding the allowed over income enrollment (as noted below) with family incomes between 100% and 130% of the federal poverty line		26	
A.17 If the program serves enrollees under A.16.f, specify how the program has demonstrated that all income-eligible children in their area are being served.			
Specify:	The Program exhausted its' waiting list of income eligible children and used the option to serve up to 35% from the 101-130 category.		
A.18 Enrolled in Head Start or Early Head Start for:		# of Children	
a. The second year		94	
b. Three or more years		36	
TRANSITION AND TURNOVER		# of Children	
A.19 Total number of preschool children who left the program any time after classes or home visits began and did not re-enroll		11	
a. Of the preschool children who left the program during the program year, the number of preschool children who were enrolled less than 45 days		1	
A.19.b. Of the number of preschool children enrolled in Head Start at the end of the current enrollment year, the number projected to be entering kindergarten in the following school year		109	
A.25 Race and Ethnicity		# of Children	
		(1) Hispanic or Latino Origin	(2) Non-Hispanic or Latino Origin
a. American Indian or Alaska Native		10	0
b. Asian		0	1
c. Black or African American		0	209
d. Native Hawaiian or other Pacific Islander		0	0
e. White		0	31
f. Biracial/Multi-racial		0	10
g. Other		0	1
1. Explain: Hispanic			
h. Unspecified		0	0
A.26 Primary language of family at home:		# of Children	
a. English		251	
b. Spanish		10	
c. Native Central American, South American, and Mexican Languages		0	
d. Caribbean Languages		0	
e. Middle Eastern & South Asian Languages		0	
f. East Asian Languages		1	
g. Native North American/Alaska Native Languages		0	
h. Pacific Island Languages		0	
i. European & Slavic Languages		0	
j. African Languages		0	
k. Other		0	

A.27 Does the program provide transportation to some or all of the enrolled children either directly or through a formal contractual agreement with a transportation provider?	Yes	
a. Number of children for whom transportation is provided	259	
A.28 Total number of buses owned by the program that were purchased with ACF grant funds and are currently used to support program operations, regardless of year purchased	7	
a. Of these, the number of buses purchased since last year's PIR was reported	2	
A.29 Are any of the buses used by the program leased by the program itself?	No	
A.30 Does your program use a management information system to track enrollees, program services, characteristics of families, and information on program staff?	Yes	
NAME/TITLE	Locally Designed	Web Based
ChildPlus/ChildPlus.net	No	Yes
B. PROGRAM STAFF & QUALIFICATIONS		
TOTAL STAFF	(1) # of Head Start staff	(2) # of contracted staff
B.1 Total number of staff members, regardless of the funding source for their salary or number of hours worked	52	1
a. Of these, the number who are current or former Head Start or Early Head Start parents	30	0
b. Of these, the number who left since last year's PIR was reported	3	0
1. Of these, the number who were replaced	0	0
TOTAL VOLUNTEERS	# of Volunteers	
B.2 Number of persons providing any volunteer services to the program since last year's PIR was reported	300	
a. Of these, the number who are current or former Head Start or Early Head Start parents	246	
B.4 On average, the number of hours per week services managers spend coordination services:	Average # of hours per week	
a. Child Development & Education Manager	40	
b. Health Services Manager	40	
c. Family & Community Partnerships Manager	40	
d. Disability Services Manager	40	
Child Development Staff Qualifications – Preschool Classroom and Assistant Teachers (HS and Migrant Programs)	(1) # of Classroom Teachers	(2) # of Assistant Teachers
B.5 Total number of preschool child development staff by position	14	14
C. CHILD & FAMILY SERVICES		
Health Insurance-Children	(1) # of Children at enrollment	(2) # of Children at end of enrollment year
C.1 Number of all children with health insurance	256	259
a. Number enrolled in Medicaid and/or CHIP	233	235

b. Number enrolled in state-only funded insurance (for example, medically indigent insurance)	3	3
c. Number with private health insurance (for example, parent's insurance)	17	20
d. Number with health insurance other than those listed above, for example, Military Health (Tri-Care or CHAMPUS)	3	1
1. Specify	Tri-Care	
C.2 Number of children with no health insurance	6	3
MEDICAL HOME - CHILDREN	(1) # of Children at enrollment	(2) # of children at end of enrollment year
C.5 Number of children with an ongoing source of continuous, accessible health care	258	262
C.6 Number of children receiving medical services through the Indian Health Service	0	0
C.7 Number of children receiving medical services through a migrant community health center	0	0
MEDICAL SERVICES - CHILDREN	(1) # of children at enrollment	(2) # of children at end of enrollment year
C.8 Number of all children who are up-to-date on a schedule of age-appropriate preventive and primary health care, according to the relevant state's EPSDT schedule for well child care	198	260
	# of children at end of enrollment year	
a. Of these, the number diagnosed by a health care professional with a chronic condition needing medical treatment since last year's PIR was reported	25	
1. Of these, the number who have received or are receiving medical treatment	25	
b. Specify the primary reason that children who needed medical treatment, for any chronic condition diagnosed by a health care professional since last year's PIR was reported, did not receive it:		
C.9 Number of all children who received medical treatment for the following chronic conditions since last year's PIR was reported, regardless of when the condition was first diagnosed by a health care professional:	# of Children	
a. Anemia	3	
b. Asthma	11	
c. Hearing Difficulties	0	
d. Vision Problems	10	
e. High Lead Levels	0	
f. Diabetes	1	
C.10 Number of all children who are in the following weight categories according to the 2000 CDC BMI-for-age growth charts	# of Children at enrollment	
a. Underweight (BMI less than 5 th percentile for child's age and sex)	14	

b. Healthy weight (at or above 5 th percentile and below 85 th percentile for child's age and sex)	179	
c. Overweight (BMI at or above 85 th percentile and below 95 th percentile for child's age and sex)	37	
d. Obese (BMI at or above 95 th percentile for child's age and sex)	32	
IMMUNIZATION SERVICES – CHILDREN	(1) # of Children at enrollment	(2) # of Children at end of enrollment year
C.11 Number of children who have been determined by a health care professional to be up-to-date on all immunizations appropriate for their age	173	227
C.12 Number of children who have been determined by a health care professional to have received all immunizations possible at this time, but who have not received all immunizations appropriate for their age	87	33
C.13 Number of children who meet their state's guidelines for an exemption from immunizations	2	2
DENTAL	(1) # of Children at Enrollment	(2) # of Children at end of Enrollment year
C.17 Number of children with continuous, accessible dental care provided by a dentist	178	258
PRESCHOOL DENTAL SERVICES (HS & MIGRANT PROGRAMS)	# of Children	
C.18 Number of children who received preventive care since last year's PIR was reported	142	
C.19 Number of all children, including those enrolled in Medicaid or CHIP, who have completed a professional dental examination since last year's PIR was reported	142	
a. Of these, the number of children diagnosed as needing treatment since last year's PIR was reported.	31	
1. Of these, the number of children who have received or are receiving treatment	21	
b. Specify the primary reason that children who needed dental treatment did not receive it:	Children left the program.	
MENTAL HEALTH PROFESSIONAL	# of hours	
C.22 Average total hours per operating month a mental health professional(s) spends on-site	15	
C.23 Indicate the number of enrolled children who were served by the mental health (MH) professional(s) since last year's PIR was reported.	# of children at end of enrollment year	
a. Number of children for whom the MH professional consulted with program staff about the child's behavior/mental health	15	
1. Of these, the number for whom the MH professional provided three or more consultations with program staff since last year's PIR was reported	5	
b. Number of children for whom the MH professional consulted with the parent(s)/guardian(s) about their child's behavior/mental health	2	
1. Of these, the number for whom the MH professional provided three or more consultations with the parent(s)/guardian(s) since last year's PIR was reported	2	

c. Number of children for whom the MH professional provided an individual mental health assessment	2	
d. Number of children for whom the MH professional facilitated a referral for mental health services	1	
MENTAL HEALTH REFERRALS	# of Children at end of enrollment year	
C.24 Number of children who were referred by the program for mental health services outside of Head Start since last year's PIR was reported	1	
a. Of these, the number who received mental health services since last year's PIR was reported	1	
PRESCHOOL DISABILITIES SERVICES (HS & MIGRANT PROGRAMS)	# of Children	
C.25 Number of children enrolled in the program who have an Individualized Education Program (IEP) indicating they have been determined eligible by the LEA to receive special education and related services	26	
a. Of these, the number who were determined eligible to receive special education and related services:	# of Children	
1. Prior to enrollment into the program for this enrollment year	17	
2. During this enrollment year	9	
b. Of these, the number who have not received special education and related services	0	
C.27 Diagnosed primary disability	(1) # of Children determined to have this disability	(2) # of Children receiving special services
a. Health impairment (i.e. meeting IDEA definition of 'other health impairments')	0	0
b. Emotional disturbance	0	0
c. Speech or language impairments	18	18
d. Intellectual disabilities	0	0
e. Hearing impairment, including deafness	0	0
f. Orthopedic impairment	0	0
g. Visual impairment, including blindness	0	0
h. Specific learning disability	0	0
i. Autism	1	1
j. Traumatic brain injury	1	1
k. Non-categorical/developmental delay	6	6
l. Multiple disabilities (excluding deaf-blind)	0	0
m. Deaf-Blind	0	0
SCREENING	# of Children	
C.28 Number of all newly enrolled children since last year's PIR was reported	132	
C.29 Number of all newly enrolled children who completed required screenings within 45 days of developmental, sensory, and behavioral concerns since last year's PIR was reported	132	
a. Of these, the number identified as needing follow-up assessment or formal evaluation to determine if the child has a disability	10	
C.30 The instrument(s) used by the program for development screening:		

LAP-D (Learning Accomplishment Profile-Diagnostic Screener)		
ASQ-SE (Ages & Stages Questionnaire Social-Emotional)		
C.31 Approach pr tool(s) used by the program to support ongoing child assessment:		
NAME/TITLE	Locally designed	
LAP-3 (Learning Accomplishment Profile – 3)	No	
Teaching Strategies GOLD Online	No	
C.32 What curriculum does your program use:		
a. For center-based services:		
NAME/TITLE	Locally Designed	
Creative Curriculum (PreSchool)	No	
STAFF-CHILD INTERACTION OBSERVATION TOOLS	# of Programs	
C.33 Does the program routinely use staff-child interaction observation tools to assess quality?	Yes	
C.34 If yes, interaction observation tool(s) used by the program:		
	(1) Name/Title	(2) Locally Designed
a. Center-based settings	Classroom Assessment Scoring System (CLASS)	No
b. Home-based settings		
c. Family child care settings		
NUMBER OF FAMILIES	# of Families at enrollment	
C.35 Total number of families:	242	
a. Of these, the number of two-parent families	41	
b. Of these, the number of single-parent families	201	
C.36 Of the number of two-parent families, the number in which the parent/guardian figures are best described as:	# of two-parent families at enrollment	
a. Parents (biological, adoptive, stepparents, etc.)	37	
b. Grandparents	2	
c. Relatives other than grandparents	1	
d. Foster parents not including relatives	1	
e. Other	0	
1. Specify:		
C.37 Of the number of single-parent families, the number in which the parent/guardian figure is best described as:	# of single-parent families at enrollment	
a. Mother (biological, adoptive, stepmother, etc)	174	
b. Father (biological, adoptive, stepfather, etc.)	10	
c. Grandparents	9	
d. Relative other than grandparent	7	
e. Foster parent not including relative	1	
f. Other	0	
1. Specify:		
C.38 Of the number of two-parent families, the number of families in which:	# of families at enrollment	
a. Both parents/guardians are employed	12	
b. One parent/guardian is employed	23	

c. Both parents/guardians are not working (i.e. unemployed, retired, or disabled)	6	
C.39 Of the number of single-parent families, the number of families is which:	# of families at enrollment	
a. The parent/guardian is employed	103	
b. The parent/guardian is not working (i.e. unemployed, retired, or disabled)	98	
C.40 The number of all families in which:	# of families at enrollment	
a. At least one parent/guardian is a member of the United States military on active duty	2	
b. At least one parent/guardian is a veteran of the United States military	0	
FEDERAL OR OTHER ASSISTANCE	(1) # of families at enrollment	(2) # of families at end of enrollment year
C.41 Total number of families receiving any cash benefits or other services under the Federal Temporary Assistance for Needy Families (TANF) Program	2	2
C.42 Total number of families receiving Supplemental Security Income (SSI)	22	22
C.43 Total number of families receiving services under the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	166	145
C.44 Total number of families receiving services under the Supplemental Nutrition Assistance Program (SNAP), formerly referred to as Food Stamps	79	61
C.45 Of the number of two-parent families, the number of families in which:	# of families at enrollment	
a. Both parents/guardians are in job training or school	2	
b. One parent/guardian is in job training or school	15	
c. Neither parent/guardian is in job training or school	24	
C.46 Of the number of single-parent families, the number of families in which:	# of families at enrollment	
a. The parent/guardian is in job training or school	26	
b. The parent/guardian is not in job training or school	175	
C.47 Of the total number of all families, the number in which one or more parent/guardian:	# of families at enrollment	
a. Completed a grade level in school, prior to high school graduation (e.g. 8 th grade, 11 th grade)	4	
b. Completed high school or was awarded a GED during this program year	1	
c. Completed an associate degree during this program year	4	
d. Completed a baccalaureate or advanced degree during this program year	1	
C.48 Of the total number of all families, the number in which one or more parent/guardian completed a job training program, professional certificate, or license during this program year	1	
C.49 Of the total number of families, the highest level of education obtained by the child's parent(s)/guardian(s):	# of families at enrollment	
a. An advanced degree or baccalaureate degree	27	
b. An associate degree, vocational school, or some college	26	
c. A high school graduate or GED	132	
d. Less than high school graduate	57	

C.50 Types of family services	(1) # of families with an expressed interest or identified need during the program year	(2) # of families that received the following services during the program year
a. Emergency/crisis intervention such as meeting immediate needs for food, clothing, or shelter	7	7
b. Housing assistance such as subsidies, utilities, repairs, etc.	8	8
c. Mental health services	0	0
d. English as a Second Language(ESL) training	7	7
e. Adult education such as GED programs and college selection	3	2
f. Job Training	9	6
g. Substance abuse prevention	0	0
h. Substance abuse treatment	0	0
i. Child abuse and neglect services	0	0
j. Domestic violence services	0	0
k. Child support assistance	6	5
l. Health education	72	72
m. Assistance to families of incarcerated individuals	2	2
n. Parenting education	50	50
o. Relationship/marriage education	5	4
p. Asset building services (such as financial education, opening savings and checking accounts, debt counseling, etc.)	11	5
C.51 Of these, the number of families who were counted in at least one of the services listed above	180	165
C.52 Number of fathers/father figures who were engaged in the following activities during this program year:	# of father/father figures	
a. Family assessment	53	
b. Family goal setting	52	
c. Involvement in child's Head Start child development experiences (e.g. home visits, parent-teacher conferences, etc)	59	
d. Head Start program governance, such as participation in the Policy Council or policy committees	3	
e. Parenting education workshops	91	
HOMELESSNESS SERVICES	# of families	
C.53 Total number of families experiencing homelessness that were served during enrollment year	2	
	# of Children	
C.54 Total number of children experiencing homelessness that were served during the enrollment year	4	
	# of Families	
C.55 Total number of families experiencing homelessness that acquired housing during the enrollment year	2	
FOSTER CARE AND CHILD WELFARE	# of Children	

C.56 Total number of enrolled children who were in foster care at any point during the program year	2
C.57 Total number of enrolled children who were referred to Head Start/Early Head Start services by a child welfare agency	2
LOCAL EDUCATION AGENCY (LEA)	# of LEAs
C.59 Number of LEAs in the program's service area	1
C.60 Number of formal agreements the program has with LEAs:	# of Formal Agreements
a. To coordinate services for children with disabilities	1
b. To coordinate transition services	1
PART C AGENCIES	# of Part C Agencies
C.62 Number of Part C agencies in the program's service area	1

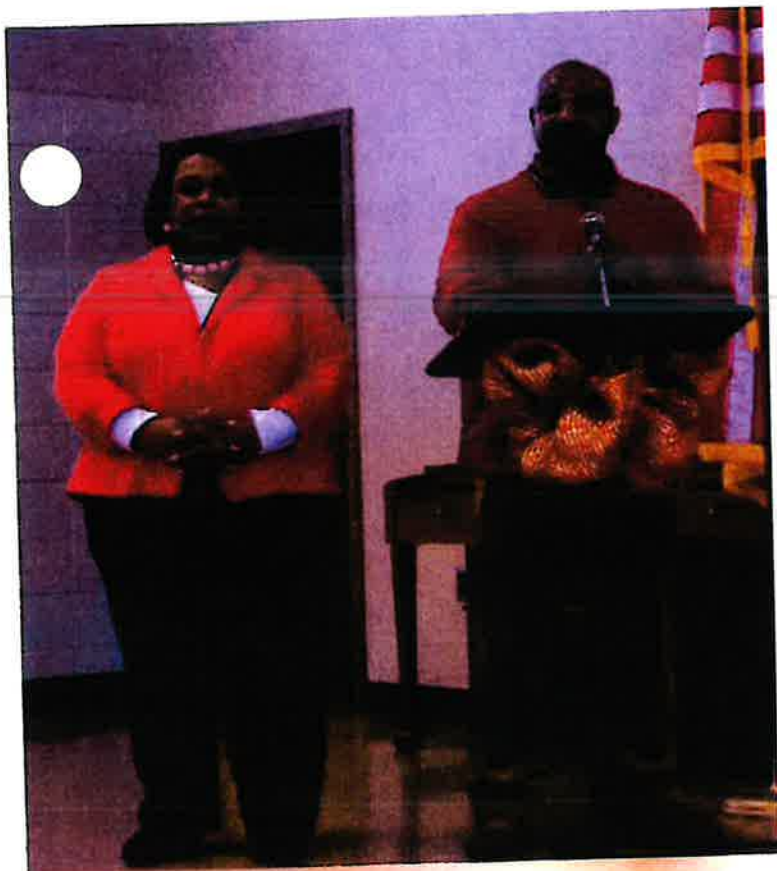
THIS SECTION INCLUDES:

Agency's Photo Gallery

Tab 5

FOOD DRIVE

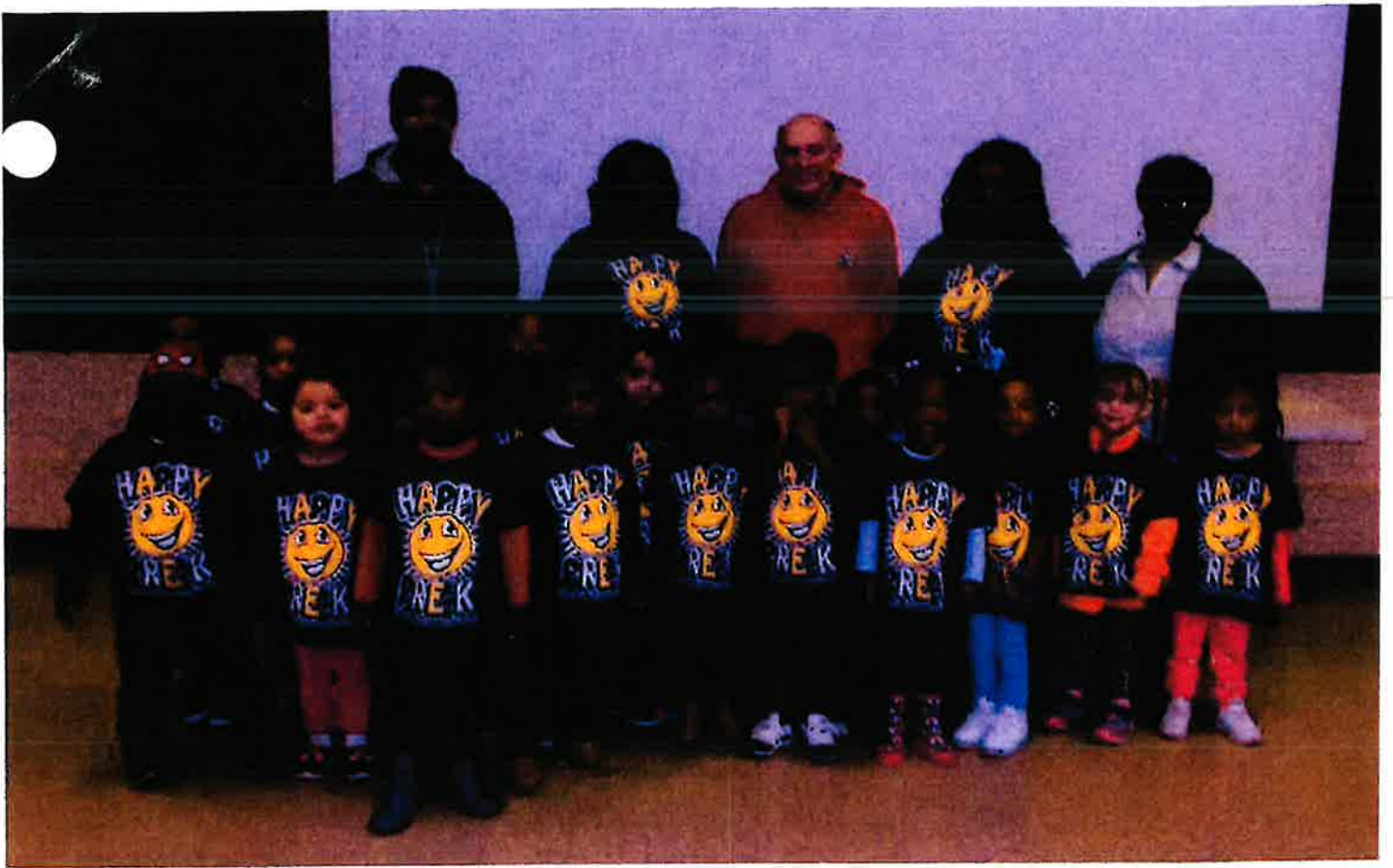




FATHERS' FRIDAY



#1
DAD



Department of Labor YouthBuild Program



The Department of Labor Youth Build Program provide low income Pickens County resident within the age of 16-24 to work full-time for 6-24 months towards their GEDs or high school diplomas while learning job skills by building or renovating in their communities. This program participates in on leadership development, community service, and the creation of a positive community of adults and youth. The Youth Build program allows you to enter into a world of education and employment opportunities.

Head Start Early Learning
Outcomes Framework

ages Birth to Five



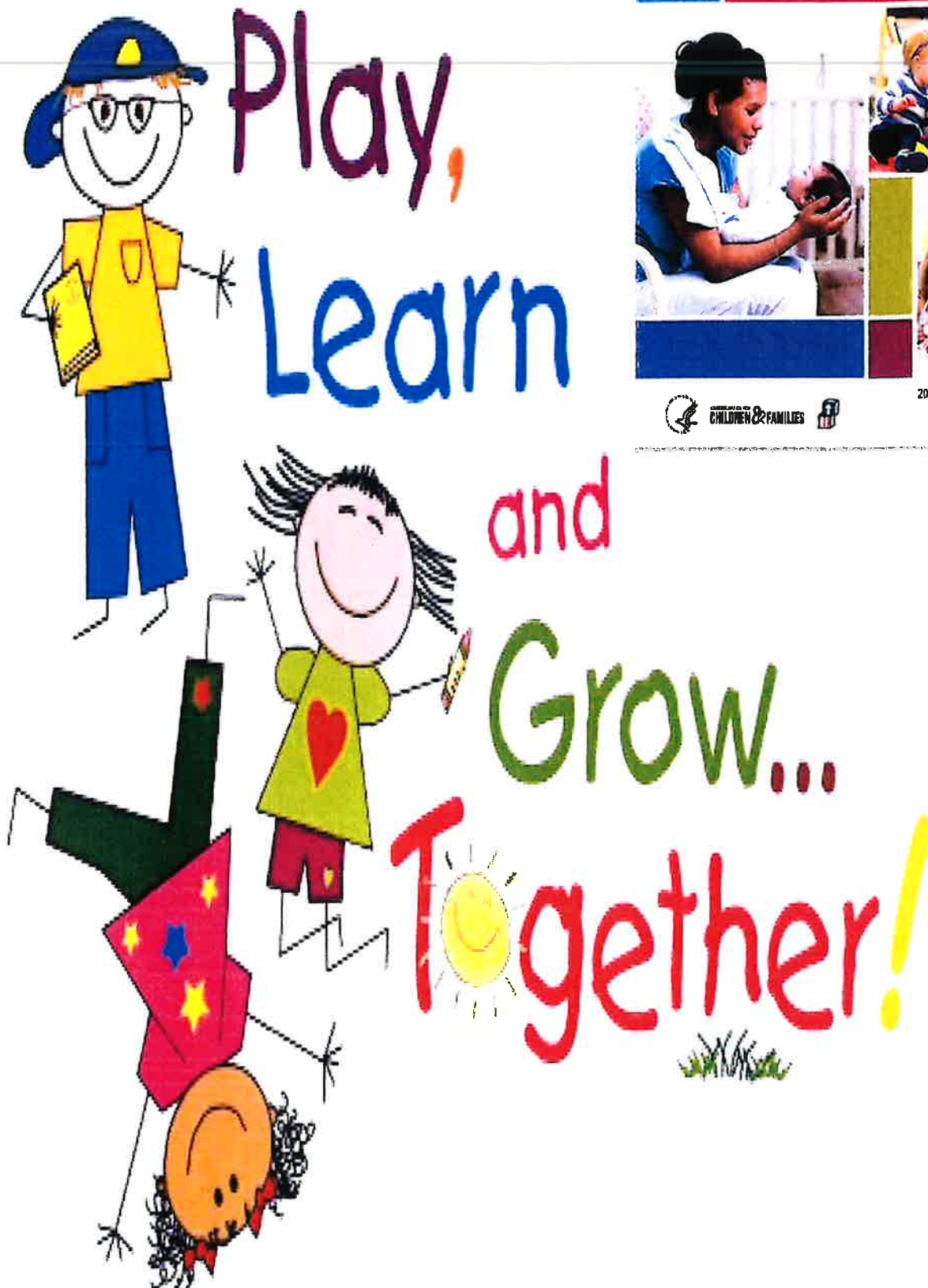
2015



CHILDREN & FAMILIES



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A CAREGIVERS PLEDGE

I will provide a nurturing, emotional stable environment by:

Being sensitive to each child's needs. Providing an orderly, secure, safe, and healthy setting. Encouraging self-expression, love of learning and participation.

I will promote positive social behavior by:

Modeling positive behavior that embraces diversity and difference and demonstrates empathy and compassion. Encouraging childhood friendships. Teaching children how to resolve their conflict.

I will support a child's early learning efforts by:

Providing activities that challenge children to think and solve problems. Fostering curiosity, motivation, self-direction, and persistence.

I will create helpful feedback by:

Offering praise when appropriate and recognizing accomplishments. Observing a child's interactions and behavior patterns. Keeping routine, open communication with a child's parents and other caregivers.

I will be self-reflective and adaptive by:

Being sensitive to how my own views, cultural attitudes, and experiences influence my caregiving. Recognizing that parents as well as children can contribute to the learning process. Tailoring my caregiving to fit the learning needs of my children.

I will be ethically responsible by:

Offering unconditional support and love to all children regardless of physical characteristics, behavior, social or religious status, and family income. Investing in my professional development and honoring my professional obligations to provide high quality care, instructions, and guidance. And by sharing my understanding of children with colleagues and parents.

