

GRAMBLING UNIVERSITY ATHLETIC FOUNDATION, INC

Grambling, Louisiana

FINANCIAL STATEMENTS

June 30, 2018

JIMMIE SELF, CPA

A PROFESSIONAL ACCOUNTING CORPORATION

2908 CAMERON STREET, SUITE – C

MONROE, LA 71201

Phone 318/323-4656 • Fax 318/388-0724

GRAMBLING UNIVERSITY ATHLETIC FOUNDATION, INC.
Grambling, Louisiana

Financial Statements
For The Year Ended
June 30, 2018

TABLE OF CONTENTS

	<u>STATEMENTS</u>	<u>PAGE NO.</u>
Independent Auditor's Report		1-2
<u>Basic Financial Statements</u>		
Statement of Financial Position	A	4
Statement of Activities	B	5
Statement of Cash Flows	C	6
Statement of Functional Expenses	D	7
<u>Notes to the Financial Statements</u>		
Notes to the Financial Statements		9-12
<u>Supplemental Information</u>		
Schedule of Findings and Responses		14- 15
Board of Directors		16
Reconciliation of Cash to Net Assets		17
Schedule of Compensation, Benefits and Other Payments to Agency Head or Chief Executive Officer		18

Jimmie Self, CPA
A Professional Accounting Corporation
2908 Cameron Street, Suite C
Monroe, LA 71201
Phone (318) 323-4656 • FAX (318) 388-0724

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Grambling University Athletic Foundation, Inc.
Grambling, Louisiana

I have audited the accompanying financial statements of Grambling University Athletic Foundation, Inc. (a nonprofit organization) which comprise the statement of financial position as of June 30, 2018, 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 principals 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

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I 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, I 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Jimmie Self, CPA
A Professional Accounting Corporation
2908 Cameron Street, Suite C
Monroe, LA 71201
Phone (318) 323-4656 • FAX (318) 388-0724

Grambling University Athletic Foundation, Inc.
Independent Auditor's Report

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Grambling University Athletic Foundation as of June 30, 2018, 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

My audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information, listed in the table of contents as Supplemental Information, is presented for the purpose 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 not been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, therefore, I express no opinion on it.



Jimmie Self, CPA
Monroe, Louisiana
December 12, 2018

Basic Financial Statements

GRAMBLING UNIVERSITY ATHLETIC FOUNDATION, INC
Statement of Financial Position
June 30, 2018

Statement A

Assets

Cash	\$	55,324
Investments		36,868
Accounts Receivable		2,213
Property, Furniture, and Equipment, (Net, Note C)		-
Total Assets		<u>94,405</u>

Liabilities and and Net Assets

Liabilities:

Accrued Liabilities		5,164
Payroll Liabilities		6,179
Total Liabilities		<u>11,343</u>

Net Assets:

Unrestricted Net Assets		(13,768)
Temporarily Restricted Net Assets		96,830
Total Net Assets		<u>83,062</u>
Total Liabilities and Net Assets	\$	<u>94,405</u>

See Accompanying Notes to Financial Statements

GRAMBLING UNIVERSITY ATHLETIC FOUNDATION, INC.
Statement of Activities
For the Year Ended
June 30, 2018

Statement B

UNRESTRICTED NET ASSETS

Support	
Contributions	\$ 11,606
Fundraising	1,347
Dues	22,125
Other Revenue	120
Total Support Revenue	<u>35,198</u>
Net Assets Released from Restrictions	
Restrictions Satisfied by Payments	154,533
TOTAL UNRESTRICTED SUPPORT AND RECLASSIFICATION	<u>189,731</u>
Expenses	
General and Administrative Expenses	5,073
Program Expenses	189,489
Total Expenses	<u>194,562</u>
Change in Unrestricted Net Assets	<u>(4,831)</u>
TEMPORARILY RESTRICTED NET ASSETS	
Support	
Contributions	117,487
TOTAL UNRESTRICTED SUPPORT	<u>117,487</u>
Net Assets Released from Restrictions	
Restricted Satisfied by Payments	<u>(154,533)</u>
Change in Temporarioly Restricted Net Assets	<u>(37,046)</u>
Change in Net Assets	(41,877)
Net Assets at Beginning of Year	117,150
Prior Period Adjustment (Note # F)	7,789
Net Assets at Beginning of year after adjustment	<u>124,939</u>
Net Assets at End of Year	<u>\$ 83,062</u>

See accompanying notes to financial statements.

Grambling University Athletic Foundation, Inc.
 Statement of Cash Flows
 For the Year Ended
 June 30, 2018

Statement C

Operating Activities

Change in Net Assets	\$ (41,877)
Adjustments to Reconcile Change in Net Assets to Net	
Cash Provided by Operating Activities:	
Increase n Accrued Liabilities	1,494
Total Adjustments	<u>1,494</u>
Net Cash Provided by Operating Activities	<u>(40,383)</u>
 Cash Flows from Investing Activities	
Cash Proceeds form Certificate of Deposit	15,000
Net Cash Provided by Investing Activities	<u>15,000</u>
 Net Decrease in Cash and Cash Equivalents	(25,383)
 Cash and Cash Equivalents as of Beginning of Year	72,918
Prior Period Adjustment (Note # F)	7,789
Net Cash and Cash Equivalents as of Beginning of Year after adjustment	<u>80,707</u>
Cash and Cash Equivalents as of Ending of Year	<u>\$ 55,324</u>

See Accompanying Notes to the Financial Statements

Statement of Cash Flows

GRAMBLING UNIVERSITY ATHLETIC FOUNDATION, INC.
Statement of Functional Expenses
For the Year Ended
6/30/2018

Statement D

	<u>General and Administrative</u>	<u>Program Services</u>	<u>Total Expenses</u>
Bank Service Charges	381	-	381
Courtesies	-	353	353
Rent Expense, Facilities, and Office	-	303	303
Printing and Reproduction	-	241	241
Operating Costs	-	171,630	171,630
Payroll Expenses	-	6,994	6,994
Professional Fees	4,692	4,265	8,957
Telephone	-	5,703	5,703
Total Functional Expenses	<u>5,073</u>	<u>189,489</u>	<u>194,562</u>

See Accompanying Notes to Financial Statements

Statement of Functional Expenses

Notes to the Financial Statements

Grambling University Athletic Foundation, Inc.
Grambling, Louisiana

Notes to the Financial Statements
as of and for the Year Ended 06/30/18

NOTE A. NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Grambling University Athletic Foundation (the Foundation) is an independent, nonprofit corporation organized for the purpose of improving and expanding the athletic programs at Grambling State University in compliance with National Collegiate Athletic Association (NCAA) regulations. Support for the Foundation's efforts is funded primarily from membership dues, contributions, and fundraising activities. The Foundation is not focused on financial gain but rather the enhancement of Grambling State University, particularly its athletic program.

Cash and Cash Equivalents

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

The Foundation records donations of property, furniture, and equipment as support at their fair value. Such donations are reported as unrestricted support unless the donor has restricted the donated asset for 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 Foundation reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. Assets purchased by the Foundation are recorded at costs.

The Foundation records, at cost, purchases of property and equipment in excess of \$5,000 as fixed assets. Donations of property and equipment are recorded at fair market value at the time of donation. Depreciation is calculated on the straight line method over the useful lives of its respective assets.

Automobiles	5 Years
Computer Equipment	5 Years
Equipment	8 Years
Office Furniture	8 Years

Basis of Accounting

The financial statements of the Foundation have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables, and other liabilities.

Grambling University Athletic Foundation, Inc.
Notes to the Financial Statements (Continued)

Revenue Recognition

In order to comply with restrictions, which donors place on grants and other gifts as well as designations made by its governing board, the principles of reporting net assets are used. Revenue and public support consists mainly of fundraising, and contributions. Grants and other contributions of cash and other assets are reported as permanently restricted or temporarily restricted if they are received with donor restriction or restrictions designated by the governing board. Contributions are considered to be unrestricted unless restricted by the donor. All assets over which the Board of Directors has discretionary control have been included in the General Fund.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires the use of management's estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Public Support and Revenue

The Foundation is funded substantially by membership dues and contributions. Contributions that are restricted by time 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 time restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

The Foundation considers all highly liquid investments with maturity of three months or less when purchased to be cash equivalents.

Contributed Services

The Foundation receives significant services donated by members from the various communities it serves in conducting its programs. No amounts have been reflected in the financial statements for those services.

Income Taxes

The Foundation is a non-profit corporation, is exempt from federal income taxes under section 501 (c) (3) of the Internal Revenue Code, and did not conduct unrelated business activities. Therefore, no provision for corporate income taxes has been included in the financial statements.

Accounting principles generally accepted in the United States of America require management to evaluate tax positions taken by the Foundation and recognize a tax liability (or asset) if the Foundation has taken an uncertain tax position that more likely than not would not be sustained upon examination by the Internal Revenue Service. Management has analyzed the tax positions taken by the Foundation, and has concluded that as of December 12, 2018, there are no

Grambling University Athletic Foundation, Inc.
Notes to the Financial Statements (Continued)

uncertain positions taken or expected to be taken, that would require recognition of a liability (or asset) or disclosure in the financial statements. The Foundation is subject to routine audits by Internal Revenue Service for the years ended June 30, 2016, 2017, and 2018; however, there are currently no audits for any tax period in progress.

NOTE B. CASH AND CASH EQUIVALENTS

For the period ended June 30, 2018, the Foundation had the following cash

Temporarily restricted \$55,324

Cash and cash equivalents for purposes of the statement of cash flows exclude permanently restricted cash and cash equivalents. Under state law, the agency may deposit funds in demand accounts, interest bearing accounts, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Carrying values approximate their fair values because of short term maturities of the financial instruments.

Investments

The Foundation has Certificates of Deposits in the amount of \$36,868
 The entity has no known policy for custodial credit risk.

NOTE C. PROPERTY, PLANT, AND EQUIPMENT

A summary of change in property, plant, and equipment for the year ended June 30, 2018 is as follows:

	Balance @			
	<u>07/01/17</u>	Additions	Retirements	Balance
06/30/14 Automobile	\$ 63,422		0	63,422
Furniture and Equipment	4,341	-		4,341
Depreciation	<u>(67,763)</u>		0	<u>(67,763)</u>
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

For the period ended June 30, 2018, the Foundation entered into a short-term lease agreement with the Grambling University Alumni Association that provided the Foundation with the use of an office, the use of dining area, restrooms and kitchen area within the structure of its Alumni House located at 386 R.W.E. Jones Drive, Grambling, Louisiana 71245. The lease is renewable in six-month intervals and requires payment of \$250.00 monthly.

Grambling University Athletic Foundation, Inc
Notes to the Financial Statements (Continued)

NOTE D. FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs supporting services benefited.

NOTE E. SUBSEQUENT EVENTS

Management has evaluated subsequent events through the date that the financial statements were available to be issued, December 12, 2018, and determined that no events occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

NOTE F. PRIOR PERIOD ADJUSTMENT

For the year ended June 30 2018, the Foundation had the following prior period adjustment, which resulted in an increase in net assets:

Voided Checks	<u>\$ 7,789</u>
Total	<u>\$ 7,789</u>

SUPPLEMENTAL INFORMATION

JIMMIE SELF, CPA
A Professional Accounting Corporation
2908 Cameron Street, Suite C
Monroe, Louisiana 71201
Phone (318) 323-4656 • Fax (318) 388-0724

SCHEDULE OF FINDINGS AND RESPONSES
Grambling University Athletic Foundation, Inc.
Grambling, Louisiana

Findings for the Current Year Ended June 30, 2018

FINDING 2018-1 –Inadequate segregation of duties:

Criteria: Duties should be distributed among employees

Condition: Inadequate segregation of duties

Context: The district has only one person for handling the duties of the office personnel.
Office duties are a part-time job.

Effect of Condition: Internal control is weakened by the limited staff. Risk is mitigated and internal control is strengthened by the continuing oversight of the board.

Cause of Condition: The staff consists of only one person.

Recommendation: Hire more employees and redistribute duties.

Client Response: This would be impractical and cannot be remedied due to lack of funds. The condition is mitigated to a great extent by the continuing close scrutiny of the Board of Directors.

FINANCIAL IMPACT OF FINDING: Finding without cause- resolution of finding is under the control of the agency and would be cost effective.

Findings for the Prior Year Ended June 30, 2017

FINDING 2017 –Inadequate segregation of duties:

Criteria: Duties should be distributed among employees

Condition: Inadequate segregation of duties

Context: The district has only one person for handling the duties of the office personnel.
Office duties are a part-time job.

Effect of Condition: Internal control is weakened by the limited staff. Risk is mitigated and internal control is strengthened by the continuing oversight of the board.

Cause of Condition: The staff consists of only one person.

Recommendation: Hire more employees and redistribute duties.

Client Response: This would be impractical and cannot be remedied due to lack of funds. The condition is mitigated to a great extent by the continuing close scrutiny of the Board of Directors.

FINANCIAL IMPACT OF FINDING: Finding without cause- resolution of finding is under the control of the agency and would be cost effective.

GRAMBLING UNIVERSITY ATHLETIC FOUNDATION, INC
Board of Directors
2016-2018

Mrs. Nelda W .Baisy	P. O. Box 396 Grambling, LA 71245 (318) 247-6912 (Home)	Secretary	Dr. Dorothy Hardy,	P O. Box 689 Grambling, LA 71245	Financial Secretary
Dr. Richard Ballard	3700 High Pointe Drive Ruston, LA 71270 (318) 251-2281 (Home) (318) 251-6387 (Office)		Dr. Raymond Hicks	110 Holcomb Drive Shreveport, LA 71103 Email: rhicks20@bellsouth.net	
Ms. Melissa Bickham	President, GUNAA Post Office Drawer 565 Grambling, LA 71245 (318) 247-6770 Email: President@gunaa.net		Mr. Roy L Jackson	112 Wayside Grambling, LA 71245 (318) 237-5144 (Cell) (318) 247-0429 (Fax) Email: jack1957@suddenlink.net	Vice President
Dr. Suzanne M. Mayo	P. O. Box 384 Grambling, LA 71245 (318) 274-8110 Email: drsuzannemayo@gmail.com		Mrs. Theresa G. Jacobs	Post Office Box 252 Grambling, LA 71245 E-mail: jacobsheath@aol.com	
Dr. Joseph Carter	3844 Eames Circle Shreveport, LA 71119 (318) 635-8042 (Home) (318)635-8043 ((Fax) Email: drredcarter@bellsouth.net		Mr. Edward C Johnson	203 Lansdowne Drive Slidell, LA 70461 (985) 643-9018	
Mr. Gardner N. Clark	128 Sandbed Road #9 Ruston, LA 71270 (318) 247-0140 (Home) Email: gnathanielclark@yahoo.com		Mr. Reginald Johnson	1437 Peak Cedar Hill, TX 75104 (214) 538-9009 Email: rjohnson96@tx.rr.com	
Mr. Henry Coaxum	Coaxum Enterprises, Inc. 231 Harbor Circle Court New Orleans, LA 70126 (504) 388-6718 (Pager) Email: hcoaxum@cox.net		Mr. Douglas T. Porter	1415 MLK Jr., Avenue Grambling, LA 71245 (318) 247-6934 (Home) Email: porterdouglas@att.net	President
Lt Col.Ret.Ewing Collier	Post Office Box 343 Grambling, LA 71245 (318) 247-6516 Email: collier256306@bellsouth.net		Mr. Roosevelt Richardson, Jr.	15950 S.W. 14 Street Pembroke Pines, FL 33027 (954) 450-5302 (Home) Email: roehall@aol.com	
Mr. Lamarr Davis	Post Office Box 620 Hodge, LA 71247 (318) 259-7598 (Home) Email: ggalice2@aol.com	Treasurer	Mr. Moses Shillow	Post Office Box 2434 Opelousas, LA 70571 (318) 470-9505 (Cell) Email: moses.shillow@brammer.com	
Mr. Wilbert Ellis	Post Box 787 Grambling, LA 71245 (318) 614-8716		Mr. Leon Smith	3112 Dove Court Alexandria, LA 71301 (318)289-5816 Email: lsmithret11@gmail.com	
Mr. Russell Leday	P.O. Box 10856 San Antonio, TX 78210		Mr. Jeffrey Thomas	Post Office Box 19432 Shreveport, LA 71149 (512)589-5417 (Cell) Email: thomasmgt@gmail.com	
			Mr. Robert Williams	23431 Plank Road Zachary, LA 70791 (225) 654-4658 (Home)	

GRAMBLING UNIVERSITY ATHLETIC FOUNDATION, INC.
Reconciliation of Cash to Net Assets
6-30-2018

	EXPENSES									
	Beginning Balance	Support	Management	Fund	Total	Interfund Transfers			Ending Balance	
	07/01/17	Revenue	Program	and General	Raising	Expenses	3% Fee	Other Transfers	Total Transfers	06/30/18
Athletic Advisory	-	-	-	-	-	-	-	-	-	-
* Athletic Auxiliary	(8,218)	-	-	-	-	-	-	-	-	(8,218)
Athletic Director's Special Account	1,365	-	-	-	-	-	-	-	-	1,365
Athletic Special Account	6,668	-	-	-	-	-	-	-	-	6,668
Baseball	2,229	2,375	2,991	-	-	2,991	(71)	120	49	1,662
Basketball-Men's	11,616	500	3,842	-	-	3,842	(15)	-	(15)	8,259
Basketball-Women's	4,991	23,100	25,846	-	-	25,846	(693)	-	(693)	1,552
Bowling	60	-	-	-	-	-	-	-	-	60
Cheerleaders	(2,005)	-	-	-	-	-	-	-	-	(2,005)
Culverhouse-Scholarships	36,670	116	5,250	-	-	5,250	(3)	-	(3)	31,533
Currie Foundation	749	-	-	-	-	-	-	-	-	749
External Relations (Golf Tournament)	3,641	-	-	-	-	-	-	-	-	3,641
Football	14,061	18,762	29,395	-	85	29,480	(563)	330	(233)	3,110
Football-Banquet	2,753	5,700	1,168	-	-	1,168	(171)	300	129	7,414
Fred Hobdy Scholarship	-	-	-	-	-	-	-	-	-	-
Friends of Football	-	-	-	-	-	-	-	-	-	-
Golden Masquerade Ball	22,401	250	12,132	-	-	12,132	(8)	-	(8)	10,512
Golf	193	-	-	-	-	-	-	-	-	193
GSU Middle S	-	-	-	-	-	-	-	-	-	-
Leonard Griffin	3,434	-	-	-	-	-	-	-	-	3,434
Orchesis Dance	1,317	11,755	9,545	-	-	9,545	(353)	-	(353)	3,174
Radio Promotions	(1,742)	-	-	-	-	-	-	-	-	(1,742)
Robert Piper Scholarship	805	-	-	-	-	-	-	-	-	805
Robinson Stadium Suite Seats	8,122	-	-	-	-	-	-	-	-	8,122
Ruston Lincoln CVB	-	-	-	-	-	-	-	-	-	-
Satin Bibbs	-	-	-	-	-	-	-	-	-	-
Soccer	-	3,309	1,256	-	-	1,256	(99)	-	(99)	1,954
Softball	23	5,252	3,448	-	-	3,448	(158)	380	222	2,049
Sponsorship/Media	18,279	44,418	54,171	-	-	54,171	(1,333)	-	(1,333)	7,193
Sports Information	(27)	-	-	-	-	-	-	-	-	(27)
Sports Medicine	-	-	-	-	-	-	-	-	-	-
State Farm Life Season Book	4,381	-	1,164	-	-	1,164	-	-	-	3,217
Student Affairs	1,758	-	595	-	-	595	-	-	-	1,163
Tennis	17	1,900	1,400	-	-	1,400	(57)	-	(57)	460
Track	191	-	180	-	-	180	-	330	330	341
Volleyball	144	50	-	-	-	-	(2)	-	(2)	193
Total Temporarily Restricted Net Assets	133,877	117,487	152,383	-	85	152,468	(3,525)	1,460	(2,065)	96,830
Unrestricted Net Assets										
** Operating (Includes net investment in equipment)	(178,879)	8,391	21,831	5,073	115	27,019	3,525	(300)	3,225	(194,282)
Football Concession	-	-	-	-	-	-	-	-	-	-
Savings (Former Escrow)	9,957	-	-	-	-	-	-	-	-	9,957
Scarves & Ties	-	-	-	-	-	-	-	-	-	-
* Tiger Club	159,984	26,807	15,074	-	-	15,074	-	(1,160)	(1,160)	170,557
RV Parking	-	-	-	-	-	-	-	-	-	-
Membership Dues (BOD)	-	-	-	-	-	-	-	-	-	-
Board Designated										
Eddie Robinson Educational Fund	-	-	-	-	-	-	-	-	-	-
Total Unrestricted Net Assets	(8,938)	35,198	36,905	5,073	115	42,093	3,525	(1,460)	2,065	(13,768)
Total Net Assets	124,939	152,685	189,288	5,073	200	194,561	0	0	0	83,062

Grambling University Athletic Foundation, Inc.
Grambling, Louisiana

Schedule of Compensation,
Benefits and Other Payments to Agency Head,
or Chief Executive Officer

6-30-2018

Agency Head Name: Gloria Smallwood

Purpose	Amount
Salary	\$6,994
Benefits-insurance	0
Benefits-retirement	0
Benefits-<list any other here>	0
Car allowance	0
Vehicle provided by government	0
Per diem	0
Reimbursements	0
Travel	0
Registration fees	0
Conference travel	0
Continuing professional education fees	0
Housing	0
Unvouchered expenses	0
Special meals	0

Gloria Smallwood, Secretary, receives \$6,994. She receives **no** other benefits.

Year Ended 6-30-2018