

**Greater Miami Youth for Christ, Inc.**  
**Independent Auditor's Report on Audit of**  
**Financial Statements**  
**For the Year Ended June 30, 2017**

**GREATER MIAMI YOUTH FOR CHRIST, INC.  
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# STEVEN S. SAPP

Certified Public Accountant

Member  
American Institute of Certified Public Accountants  
Florida Institute of Certified Public Accountants

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Greater Miami Youth for Christ, Inc.

### Report on the Financial Statements

I have audited the accompanying financial statements of Greater Miami Youth for Christ, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2017 and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

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 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 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.

### Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Greater Miami Youth for Christ, Inc., as of June 30, 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 Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, I have also issued my report dated November 30, 2017, on my consideration of Greater Miami Youth for Christ, Inc.'s internal control over financial reporting and on my 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 my 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 Greater Miami Youth for Christ, Inc.'s internal control over financial reporting and compliance.



Princeton, Florida  
November 30, 2017

**GREATER MIAMI YOUTH FOR CHRIST, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**JUNE 30, 2017**

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	<u>2017</u>
<b>ASSETS</b>	
Current Assets:	
Cash and cash equivalents	\$ 1,142,406
Deposits	<u>7,200</u>
Total current assets	<u>1,149,606</u>
Non Current Assets:	
Property and equipment	<u>495,384</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 1,644,990</u></u>
<b>LIABILITIES AND NET ASSETS</b>	
Current Liabilities:	
Accounts payable and accrued expenses	<u>\$ -</u>
	<u>-</u>
Net Assets:	
Without donor restrictions	1,033,211
With temporary donor restrictions	<u>611,779</u>
Total Net Assets	<u>1,644,990</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u><u>\$ 1,644,990</u></u>

The Accompanying Notes are an Integral Part of This Financial Statement

**GREATER MIAMI YOUTH FOR CHRIST, INC.**  
**STATEMENT OF ACTIVITIES**  
**For the Year Ended June 30, 2017**

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	<b>2017</b>
<b>CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS</b>	
Revenues, gains and other support:	
Contributions	\$ 795,505
Interest and dividend income	14,772
Foundations & Grants	870,430
Unrealized gain(loss) on investments	18,969
Total revenues and gains without donor restrictions	1,699,676
Net assets released from restrictions:	
Satisfaction of program restrictions	282,856
Net assets released from restrictions	282,856
Total revenues, gains, other support without donor restrictions and assets released from restrictions	1,982,532
Expenses and losses:	
Program	1,502,742
Support	128,622
Fundraising activities	287,127
Total expenses and losses	1,918,491
<b>INCREASE (DECREASE) IN NET ASSETS WITHOUT DONOR RESTRICTIONS</b>	64,041
<b>CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS:</b>	
Revenues and gains:	
Catalyst restricted revenues	446,516
Net assets released from restrictions	(282,856)
<b>INCREASE IN NET ASSETS WITH DONOR RESTRICTIONS</b>	163,660
<b>INCREASE (DECREASE) IN NET ASSETS</b>	227,701
<b>NET ASSETS, BEGINNING OF YEAR</b>	1,417,289
<b>NET ASSETS, END OF YEAR</b>	\$ 1,644,990

The Accompanying Notes are an Integral Part of This Financial Statement

**GREATER MIAMI YOUTH FOR CHRIST, INC.**  
**STATEMENT OF CASH FLOWS**  
**For the Year Ended June 30, 2017**

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	<b>2017</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>	
Change in net assets	\$ 227,701
Adjustments to reconcile change in net assets to cash	
Depreciation	19,190
Total adjustments	19,190
Net cash provided from operating activities	246,891
 <b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>	 -
Roof repair	(20,618)
Purchase of Low Rider	(2,547)
Net cash used by investing activities	(23,165)
 <b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>	 -
 NET INCREASE (DECREASE) IN CASH EQUIVALENTS	 223,726
 CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	 918,680
 <b>CASH AND CASH EQUIVALENTS, END OF YEAR</b>	 <b>\$ 1,142,406</b>
 SUPPLEMENTAL DISCLOSURES	
Interest paid	\$ -

The Accompanying Notes are an Integral Part of This Financial Statement

**GREATER MIAMI YOUTH FOR CHRIST, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**For the Years Ended June 30, 2017**

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	<u>Program</u>	<u>Support</u>	<u>Fundraising Activities</u>	<u>Total Expenses</u>
Director Salaries	\$ 27,650	\$ 11,850	\$ 39,500	\$ 79,000
Admin Staff Salaries	-	47,905	47,905	95,810
FICA Expense	15,137	1,724	2,299	19,160
Liability Insurance	16,865	5,038	-	21,903
Property Insurance	3,505	1,047	-	4,552
Worker's Comp	5,009	1,720	748	7,477
Depreciation	14,776	4,414	-	19,190
Telephone & Telecommunication	2,340	395	304	3,039
Office Supplies	2,052	3,421	1,368	6,841
Printing/Stationery/GraphicDesig	3,938	2,363	1,575	7,876
Postage	2,780	2,780	3,706	9,266
Charter Fees YFC USA	19,922	10,727	-	30,649
Computer Expense/Web	7,278	7,278	-	14,556
Dues & Subscriptions	1,846	-	-	1,846
Accounting/Audit	-	11,800	-	11,800
Kitchen Supplies	874	524	350	1,748
Office Miscellaneous	620	1,034	414	2,068
Marketing/Advertising	-	-	1,507	1,507
Payroll Processing Fees	1,034	1,724	689	3,447
Bank, EFT & CC Charges	4,275	8,549	4,275	17,099
Utilities	3,385	1,011	-	4,396
Property Maintenance	7,679	2,294	-	9,973
Donor Development	-	-	741	741
Grant Writing	468	-	-	468
Grant Manager	34,200	-	-	34,200
Ministry Program Salaries	42,917	-	-	42,917
Travel & Training	18,432	1,024	1,024	20,480
Program Development	325	-	-	325
Venue Expense	-	-	52,975	52,975
Event Food & Beverage	-	-	4,165	4,165
Event Printing & Stationery	-	-	7,132	7,132
Event Equip/Supp/Rentals	-	-	15,068	15,068
Event Contract Labor	-	-	38,275	38,275
Event Apparel	-	-	6,590	6,590
Fundraising/Development	-	-	16,800	16,800
Event Travel & Lodging	-	-	596	596
Event Salaries	-	-	35,000	35,000
Event FICA Expense	-	-	2,677	2,677
Event Postage	-	-	944	944
Event Give Back Program	-	-	500	500
Furniture	488	-	-	488
Program Expenses	1,263,472	-	-	1,263,472
Backround Screenings	1,475	-	-	1,475
	<u>\$ 1,502,742</u>	<u>\$ 128,622</u>	<u>\$ 287,127</u>	<u>\$ 1,918,491</u>

The Accompanying Notes are an Integral Part of These Financial Statements

**GREATER MIAMI YOUTH FOR CHRIST, INC.****NOTES TO THE FINANCIAL STATEMENTS****June 30, 2017****Note 1 – PRINCIPLE ACTIVITIES**

**GREATER MIAMI YOUTH FOR CHRIST, INC.** reaches young people everywhere, working together with the local church and other likeminded partners to raise up lifelong followers of Jesus who lead by their godliness in lifestyle, devotion to the Word of God and prayer, passion for sharing the love of Christ and commitment to social involvement. Miami Youth for Christ reaches into the community with 5 exciting programs designed to bring wholeness and hope to Miami's young people.

**MYLI (Miami Youth Leadership Initiative)** strengthens the local church's outreach to young people. **MYLI** is a 2-year training and support program offered by Miami Youth for Christ and The Urban Training Network. **MYLI** is designed to introduce a model of youth ministry that focuses on the effective evangelism, discipleship and empowerment of young people. Participants create step-by-step, practical strategies for reaching un-churched, non-Christian young people with the Gospel, teaching them to become fully devoted followers of Jesus Christ, and empowering them as leaders.

**CAMPUS LIFE** utilizes weekly clubs for high school students that encourage students to develop a balanced life — mentally, physically, spiritually and socially. **Campus Life** combines healthy relationships with creative programs to help young people make good choices, establish a solid foundation for life and positively impact their lives and their schools. It is a place for all students to have fun, interact with positive role models, and talk about relevant issues. Winter and summer camps allow for deep communication, team building and physical challenges. Active students in **Campus Life** are encouraged to take part in our Student Leadership training. Campus Life serves 868 participants

**CATALYST** was founded in 2001 with the objective of positively impacting youth who are involved in the four elements of the Hip-Hop culture: break-dancing, rapping, graffiti, and DJ'ing. The program seeks to provide a safe space where youth develop their talents and are encouraged to express themselves in a positive way. At **Catalyst**, youth participate in DJ classes and break-dancing classes in an effort to create a place for the true culture of Hip-Hop to grow and prosper. Large scale events and practice nights provide youth from across Miami a positive environment with adult mentors. **CATALYST** seeks to be a "catalyst" for positive life change and prevention/intervention in the lives of more than 2,400 at-risk youth in Miami-Dade County.

**CITY LIFE KIX** has provided for the last 22 years after-school programs in neighborhoods that are characterized by high levels of poverty, high juvenile delinquency and high dropout rates. In these communities there is a dire need for after-school programs that provide a safe environment with individualized attention and mentoring, where at-risk children and youth have the opportunity to thrive and develop into productive citizens. Currently, **KIX** provides homework assistance, tutoring and leadership training to nearly 350 children and youth in the south of Miami-Dade County.



**JUVENILE JUSTICE MINSITRY** serves various residential facilities, where Miami teens are living because they have either been abandoned, abused, arrested or are at-risk in some way. Weekly Bible studies are held at group homes, shelters and detention centers. Teens are counseled and inspired by trained adults in group studies and one-on-one sessions. 479 youth participate in these programs.

## **NOTE 2 – SUMMARY OF ACCOUNTING POLICIES**

The financial statements have been prepared on the accrual basis. The Financial Statements and the accompanying Notes to the Financial Statements are the representation of the Organization's management. Management is responsible for the integrity and objectivity of the Financial Statements and related Notes. The significant accounting policies follow and are summarized below and are designed to assist the reader to understand the financial statements:

### **Cash and Cash Equivalents**

We consider all cash and highly liquid financial instruments with original maturities of three months or less, which are neither held for nor restricted by donors for long-term purposes, to be cash and cash equivalents. At June 30, 2017, cash and cash equivalents were comprised of bank deposits and money market funds.

### **Property and Equipment**

Property and equipment are recorded at cost; or fair market value at the date of the contribution. Cost of additions and major improvements are capitalized and expenditures for maintenance and repairs are expensed. Gain or loss from retirement or disposal of assets is reflected in the statement of income in the period in which the transaction occurs. Property and equipment are depreciated principally by the straight-line method. The Organization had entered into an agreement to purchase a building with a contract price of \$600,000 on October 11, 2016, however it was later determined that the building did not need meet the criteria established for use by the Organization. At June 30, 2017, there remains \$7,200 in escrow.

### **Net Assets**

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

***Net Assets Without Donor Restrictions*** – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions. The governing board has designated, from net assets without donor restrictions, net assets for an operating reserve and board-designated endowment.

***Net Assets With Donor Restrictions*** – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity.

### **Public Support, Revenues and Expenses**

Contribution revenue is recorded when cash is received or when ownership of donated assets is transferred. Expenses are recorded when incurred in accordance with the accrual basis of accounting.

The Organization reports gifts of cash and other assets as restricted support, if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, where a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Other income is recognized when earned. Expenses are recognized when incurred in accordance with the accrual basis of accounting.

### **Allocation of Functional Expenses**

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

### **Donated Services and In-Kind Contributions**

Volunteers contribute time to our program services, administration, and fundraising and development activities; however, the financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles. Contributed goods are recorded at fair value at the date of donation. We record donated professional services at the respective fair values of the services received. No significant contributions of such goods or services were received during the years ended March 31, 2017.

### **Estimates**

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

### **Fair Value Measurements**

The Organization records its financial assets and liabilities at fair value in accordance with Accounting Standards Codification ("ASC") Topic 820, which provides a framework for measuring fair value under generally accepted accounting principles. ASC topic 820 defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. ASC Topic 820 requires that valuation techniques maximize the use of observable inputs and minimize the use of unobservable inputs. ASC Topic 820 also establishes a fair value hierarchy, which prioritizes the valuation inputs into three broad levels.

The three-level hierarchy for fair value measurements is defined as follows:

- Level 1 – inputs to the valuation methodology are quoted market prices (unadjusted) for identical assets or liabilities in active markets
- Level 2 – inputs to the valuation methodology include quoted prices for the similar assets and liabilities in active markets, and inputs that are observable for the assets or liability other than quoted prices, either directly or indirectly, including inputs in markets that are not considered to be active; and,
- Level 3 – inputs to the valuation methodology are unobservable and significant to the fair value measurement.

An investment's categorization within the valuation hierarchy is based upon the lowest level of input that is significant to the fair value measurement.

**NOTE 3 – PROPERTY AND EQUIPMENT**

Property and equipment are as follows:

	<u>2017</u>	<u>Estimated Useful Life</u>
Land, buildings & improvements	\$ 500,841	20-39
Transportation equipment	38,308	7
Furniture & fixtures	149,674	5-7
	<u>688,823</u>	
Less accumulated depreciation	<u>(193,439)</u>	
	<u>495,384</u>	

**NOTE 4 – TEMPORARILY RESTRICTED NET ASSETS**

Temporarily restricted net assets are available for the Catalyst Program in the amount of \$611,779 at June 30, 2017.

**NOTE 5 – PENSION PLAN**

In 1997 the Organization adopted a Salary Reduction Pension Plan in accordance with Section 403(b) of the Internal Revenue Code. The Plan allows eligible employees to contribute up to 20% of their gross wages. The Organization makes no contributions to the plan.

**NOTE 6 – INCOME TAXES**

Greater Miami Youth For Christ, Inc., organized as Florida not for profit corporations and have been recognized by the IRS as exempt from federal income taxes under IRC Section 501(a) as organizations described in IRC Section 501(c)(3), qualify for the charitable contribution deduction under IRC Sections 170(b)(1)(A)(vi) and (viii), and have been determined not to be private foundations under IRC Sections 509(a)(1) and (3), respectively. The Organization is annually required to file a Return of Organization Exempt from Income Tax (Form 990) with the IRS. In addition, the entity is subject to income tax on net income that is derived from business activities that are unrelated to their exempt purposes. We have determined that the entity is not subject to unrelated business income tax and have not filed an Exempt Organization Business Income Tax Return (Form 990-T) with the IRS.

Based on its evaluation, the Organization has concluded that there are no significant uncertain tax positions requiring recognition in its financial statements. The evaluation was performed for the tax years ended June 30, 2013, 2014 and 2015, the tax years which remain subject to examination by major jurisdictions as of June 30, 2016.

**NOTE 7 – FAIR VALUE MEASUREMENTS**

In accordance with ASC Topic 820, the Organization measures investments at fair value. Investments are classified within Level 1. This is because a money fund is reported at the closing date and reported in an active market in which the money fund is publicly traded.

Assets and liabilities measured at fair value on a recurring basis are summarized below:

Description	<u>June 30, 2017</u>	<u>Quoted Prices in Active Markets (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>	<u>Significant Unobservable Inputs (Level 3)</u>
Assets				
Money Fund	\$ 868,080	\$ 868,080	\$ -	\$ -
Total assets	<u>\$ 868,080</u>	<u>\$ 868,080</u>	<u>\$ -</u>	<u>\$ -</u>

**NOTE 8 – CONCENTRATIONS****Revenues and support**

The Organization provides a variety of programs to reach young people for the Lord. During the year the Organization accepted support from Samuel and Mary Thatcher Foundation for \$372,500 and Batchelor Foundation for \$294,000, which represents 31% of total revenues and support and are considered a concentration of risk for financial reporting purposes.

**Credit Risk**

The Organization manages deposit concentration risk by placing cash, money market accounts, and certificates of deposit with financial institutions believed by the Organization to be creditworthy. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. To date, we have not experienced losses in any of these accounts.

**NOTE 9 – FACILITIES USE AGREEMENTS**

The Organization has two facilities use agreements that are paid on a month to month basis. The agreement is a contribution to Habitat for Humanity for \$10 per school day for elementary program and \$20 per day for the teen program usage. This agreement is expected to continue for the next year. The second agreement is with Crossbridge Church for \$500 per month on a month to month basis and is expected to continue for the next year.

**NOTE 10 – SUBSEQUENT EVENTS**

Subsequent events have been evaluated through November 30, 2017, which represents the date the financial statements were available to be issued. Subsequent events after that date have not been evaluated.

# STEVEN S. SAPP

Certified Public Accountant

Member  
American Institute of Certified Public Accountants  
Florida Institute of Certified Public Accountants

## 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  
Greater Miami Youth for Christ, Inc.

I 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 Greater Miami Youth for Christ, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 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 my report thereon dated November 30, 2017.

### Internal Control over Financial Reporting

In planning and performing my audit of the financial statements, I considered Greater Miami Youth for Christ, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Greater Miami Youth for Christ, Inc.'s internal control. Accordingly, I 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.

My 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 my audit I did not identify any deficiencies in internal control that I consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether Greater Miami Youth for Christ, Inc.'s financial statements are free from material misstatement, I 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 my audit, and accordingly, I do not express such an opinion. The results of my 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 my 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.

A handwritten signature in blue ink that reads "Steven S. Sapp". The signature is written in a cursive style with a large initial 'S'.

Princeton, Florida  
November 30, 2017