



BOTTAINI, GALLUCCI & O'HANLON, P.C.

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October 6, 2015

To the Board of Directors
Adelante Mujeres
c/o Bridget Cooke, Executive Director
2036 Main Street, Suite A
Forest Grove, Oregon 97116

Dear Ms. Cooke:

We have enclosed five bound copies and one unbound copy of the financial statements for Adelante Mujeres for the year ended June 30, 2015. Additional copies may be obtained at any time.

Thank you and your staff for the excellent cooperation we received. It has been a pleasure to be of service.

Very truly yours,

Bottaini, Gallucci & O'Hanlon, P.C.

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ADELANTE MUJERES
FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015

ADELANTE MUJERES
FINANCIAL STATEMENTS
YEAR ENDED JUNE 30, 2015
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Independent Auditors' Report

To the Board of Directors
Adelante Mujeres
Forest Grove, Oregon

We have audited the accompanying financial statements of Adelante Mujeres (a non-profit organization), which comprise the statement of financial position as of June 30, 2015, and the related statements of activities and changes in net assets, 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.

Auditors' 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. 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 auditors' 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.



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Independent Auditors' Report
(continued)

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Adelante Mujeres as of June 30, 2015, 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.

Bottaini Gallucci & O'Hanlon P.C.

Bottaini, Gallucci & O'Hanlon, P.C.
Portland, Oregon
October 2, 2015

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2015

ASSETS

Current assets	
Cash and cash equivalents	\$ 313,062
Cash - student loans savings and memorial funds	3,502
Grants receivable - current portion	274,328
Contracts receivable	15,485
Accounts receivable	1,008
Prepaid expenses	9,354
	<hr/>
Total current assets	616,739
Property and equipment	
Equipment	32,194
Leasehold improvements	8,176
	<hr/>
	40,370
Less accumulated depreciation	26,055
	<hr/>
Net property and equipment	14,315
Other assets	
Grants receivable - long term	100,000
Restricted cash and cash equivalents	25,000
Deposit - Oregon Employment Department	16,249
Rental deposit	2,570
Prepaid tokens	2,047
	<hr/>
Total other assets	145,866
	<hr/>
Total assets	\$ 776,920
	<hr/> <hr/>

See Accompanying Notes and Independent Auditors' Report.

STATEMENT OF FINANCIAL POSITION
(continued)

JUNE 30, 2015

LIABILITIES AND NET ASSETS

Current liabilities	
Accounts payable	\$ 25,432
Accrued vacation	52,000
Credit cards payable	5,333
Student loan savings liability	3,484
Deposits	775
Payroll liabilities	40
	<hr/>
Total current liabilities	87,064
	<hr/>
Net assets	
Unrestricted net assets	
Unrestricted net assets	125,863
Board designated unrestricted net assets for capital purchase	693
	<hr/>
Total unrestricted net assets	126,556
	<hr/>
Temporarily restricted net assets	563,300
	<hr/>
Total net assets	689,856
	<hr/>
Total liabilities and net assets	\$ 776,920
	<hr/>

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

YEAR ENDED JUNE 30, 2015

	Temporarily		
	Unrestricted	Restricted	Total
Revenues, gains and other support			
Contributions			
Foundation grants		\$ 640,795	\$ 640,795
Individual and corporate contributions	\$ 116,333		116,333
Government financial assistance		158,953	158,953
Event income			
Special events revenue	61,412		61,412
Contributions	35,860		35,860
Contract income	89,390		89,390
Program service fees	67,186		67,186
Sales income			
Sales	31,735		31,735
Cost of sales	(24,994)		(24,994)
Reimbursed expenses	12,455		12,455
Gain on sale of assets	12,147		12,147
In-kind contributions	7,424		7,424
SAIF refund	2,758		2,758
Stock donations	1,121		1,121
Interest	605		605
Restrictions satisfied by payments	1,141,256	(1,141,256)	
Total revenues, gains and other support	1,554,688	(341,508)	1,213,180
Expenses			
Program services			
Small Business	374,719		374,719
Adelante Chicas	347,700		347,700
Adult Education	193,513		193,513
Early Childhood Education	181,016		181,016
Farmers Market	98,487		98,487
Total program service expenses	1,195,435		1,195,435
Supporting services			
Fundraising	169,304		169,304
Management and general	128,815		128,815
Total supporting services	298,119		298,119
Total expenses	1,493,554		1,493,554
Change in net assets	61,134	(341,508)	(280,374)
Net assets, beginning of the year	65,422	904,808	970,230
Net assets, end of the year	\$ 126,556	\$ 563,300	\$ 689,856

See Accompanying Notes and Independent Auditors' Report.

ADELANTE MUJERES
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2015

	Program Services							Supporting Services			Total
	Small Business	Adelante Chicas	Adult Education	Early Childhood Education		Farmers Market	Total Program Services	Fundraising	Management and General	Supporting Services	
Payroll wages	\$ 214,383	\$ 227,410	\$ 133,910	\$ 112,731	\$ 39,010	\$ 727,444	\$ 76,354	\$ 85,723	\$ 162,077	\$ 889,521	
Contracted services and professional fees	61,585	26,078	16,891	17,918	12,199	134,671	26,652	7,491	34,143	168,814	
Employee benefits	27,930	27,901	9,441	20,806	10,262	96,340	8,069	8,223	16,292	112,632	
Payroll tax	20,628	21,302	9,932	10,695	3,911	66,468	4,584	6,757	11,341	77,809	
Rent	21,370	11,167	5,142	7,164	1,992	46,835	2,208	461	2,669	49,504	
Supplies	4,502	7,233	9,099	4,354	4,094	29,282	4,152	881	5,033	34,315	
Event rental and entertainment							23,733		23,733	23,733	
Utilities and internet	5,854	5,549	2,700	2,706	2,557	19,366	1,235	1,482	2,717	22,083	
Travel, meals and field trips	7,319	8,206	2,887	1,014	107	19,533	900	37	937	20,470	
Incentives					15,819	15,819				15,819	
Contracted services - grant writer							13,700		13,700	13,700	
Depreciation								10,523	10,523	10,523	
Training	2,963	2,075	639	626	422	6,725	2,045	580	2,625	9,350	
Printing	1,217	1,955	867	588	270	4,897	1,599	288	1,887	6,784	
Fees	1,319	187	839	905	2,310	4,721	203	1,130	1,333	6,054	
Food	445	4,461	80	456	75	6,276	660	14	14	6,290	
Advertising	907				2,123	3,110			660	3,770	
Insurance					216	216		3,300	3,300	3,516	
Cleaning service	827	879	419	437	163	2,725	181	214	395	3,120	
Dues and subscriptions	2,349	1,791	309	328	195	4,335	55	115	170	4,505	
Postage	607	647			120	2,011	326	158	484	2,495	
Bad debt					2,341	2,341				2,341	
Repairs and maintenance	469	236	113	118	192	1,128	49	924	973	2,101	
Event fees							2,093		2,093	2,093	
Meetings and seminars		575	222	146		943		114	114	1,057	
Event supplies							497		497	497	
Donations					100	100		238	238	338	
Miscellaneous	45	48	23	24	9	149	9	162	171	320	
Total	\$ 374,719	\$ 347,700	\$ 193,513	\$ 181,016	\$ 98,487	\$ 1,195,435	\$ 169,304	\$ 128,815	\$ 298,119	\$ 1,493,554	

See Accompanying Notes and Independent Auditors' Report.

STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2015

Cash flows from operating activities	
Change in net assets	\$ (280,374)
Adjustments to reconcile change in net assets to net cash and cash equivalents provided (used) by operations	
Depreciation	10,523
Gain on sale of assets	(12,147)
(Increase) decrease in operating assets	
Grants receivable	325,460
Contracts receivable	(10,485)
Accounts receivable	6,844
Prepaid expenses	3,904
Deposit - Oregon Employment Department	(3,438)
Rental deposit	(150)
Prepaid tokens	(2,047)
Contributions receivable	608
Increase (decrease) in operating liabilities	
Accounts payable	4,897
Accrued vacation	15,681
Credit card payable	5,333
Student loan savings liability	235
Deposits	(225)
Payroll liabilities	(110)
Pension payable	(195)
Memorial funds	(149)
Net cash provided (used) by operating activities	<u>64,165</u>
Cash flows from investing activities	
Proceeds from the sale of property and equipment	12,597
Purchase of property and equipment	<u>(2,398)</u>
Net cash provided (used) by investing activities	<u>10,199</u>
Increase in cash	74,364
Cash and cash equivalents at beginning of year	<u>242,200</u>
Cash and cash equivalents at end of year	<u>\$ 316,564</u>
Supplemental disclosures of cash flow information:	
Cash paid during the year for interest	<u>\$</u>
Cash paid during the year for taxes	<u>\$</u>

See Accompanying Notes and Independent Auditors' Report.

ADELANTE MUJERES

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2015

Note 1 – Nature of Activities and Summary of Significant Accounting PoliciesNature of Activities

Adelante Mujeres (the Organization), a 501(c)(3) has a mission to provide Latina women and their families in Washington County of Oregon the tools to achieve self-determination through education, empowerment and enterprise. The Organization was established in 2002. The Organization's four specific program goals are to: (1) increase opportunities for family and community self-determination through holistic education, workforce and entrepreneurial training and family literacy; (2) build community through leadership development and the search for solutions to common concerns; (3) preserve, foster and share participants' cultural heritage with the wider community and facilitate intercultural exchange; and (4) advocate ecological awareness and action for a sustainable economy and healthy communities. The Organization runs the Forest Grove Farmers Market in support of their economic development and sustainable farming goals. The Organization is supported primarily through private and government grants. These sources accounted for 65% of the total revenues for the year ended June 30, 2015.

Financial Statement Presentation

The Organization's financial statements are presented in accordance with accounting principles generally accepted in the United States of America on the accrual basis of accounting. Revenues and gains are recognized when earned and expenses and losses are recognized when incurred.

The Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets depending on the existence and/or nature of any donor restrictions. These net assets classifications are described as follows:

Unrestricted Net Assets – not subject to donor imposed restrictions or stipulations as to purpose or use. Unrestricted net assets may be designated for specific purposes or locations by actions of the Board of Directors.

Temporarily Restricted Net Assets – subject to donor imposed stipulations that may be fulfilled by actions of the Organization to meet the stipulations or become unrestricted at the date specified by the donor organizations.

Permanently Restricted Net Assets – subject to donor imposed stipulations that they be maintained permanently, with only the earnings thereon being available to use currently for defined purposes.

See Independent Auditors' Report.

ADELANTE MUJERES**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED JUNE 30, 2015****Note 1 – Nature of Activities and Summary of Significant Accounting Policies (continued)**Estimates

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

Income Taxes

The Organization is a non-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and is classified by the Internal Revenue Service as other than a private foundation. Management believes that none of its activities are subject to unrelated business income tax.

Cash and Cash Equivalents

Cash and cash equivalents are comprised of cash on hand and money market funds deposited with two financial institutions. For purposes of the Statement of Cash Flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

Cash Held for Student Loan Savings and Memorial Funds

The Organization has a bank account that is held for student loans savings. The Organization teaches a financial literacy class and the student savings plan is part of this class. By an agreement with the students, interest on this bank account is to be transferred to the Organization to cover administration costs.

Receivables

Receivable are stated at the amount management expects to collect. Grants receivable consists of amounts awarded but not yet paid. All long term grants receivable are due to be collected within the next three fiscal years. When the Organization invoices for services performed for government contracts for services provided, contracts receivable are recorded at net realizable value. Accounts receivable consists of amounts due to the Organization for employee's insurance, program fees and sales, reimbursed income and distributor loans. Management provides for uncollectible amounts based on its assessment of the status of individual accounts. Delinquency fees and interest are not assessed.

ADELANTE MUJERES

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2015

Note 1—Nature of Activities and Summary of Significant Accounting Policies (continued)

Receivables (continued)

Receivables are periodically reviewed for collectability and balances that are still outstanding after management has used reasonable collection efforts are written off. In addition, an allowance is provided for other accounts when a significant pattern of uncollectibility has occurred. Management has not experienced any collectability issues in the past. Management believes that all receivable balances are fully collectible at June 30, 2015 and therefore, a provision for uncollectible accounts has not been established. If amounts become uncollectible, they will be charged to operations when that determination is made.

All contracts and accounts receivable are considered to be current with the exception of \$165 in accounts receivable that is over 90 days past due.

Grants receivable as of June 30, 2015 are comprised of the following:

Grants receivable in less than one year	\$ 37,450
Grants receivable in one year	236,878
Grants receivable in one to five years	<u>100,000</u>
Total grants receivable	374,328
Contracts receivable	15,485
Other receivables	<u>1,008</u>
Total receivables	<u>\$ 390,821</u>

Recognition of Revenue from Contributions and Grants

Contributions and grants are recognized when awarded as unrestricted, temporarily restricted, or permanently restricted net assets depending on the existence or nature of any donor restrictions. The value of in-kind donations is recorded at an estimated fair market value, as determined by management, at the time of receipt.

When a restriction expires through accomplishment of purpose or passage of time, the restricted net assets are reclassified to unrestricted and reported in the Statement of Activities and Changes in Net Assets as restrictions satisfied by payments.

Property and Equipment

It is the Organization's policy to capitalize property and equipment with a value over \$1,000 with useful lives of more than one year. Purchased property and equipment are stated at cost.

See Independent Auditors' Report.

ADELANTE MUJERES

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2015

Note 1 – Nature of Activities and Summary of Significant Accounting Policies (continued)Property and Equipment (continued)

Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as unrestricted contributions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions.

Absent donor stipulations regarding how long the donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service. The Organization reclassifies temporarily restricted net assets to unrestricted net assets at that time. Property and equipment are depreciated using the straight-line method over the estimated useful lives of the assets. Depreciation expense for the year ended June 30, 2015 was \$10,523. Repairs and maintenance of assets not extending the asset's useful life are expensed as incurred. The cost of significant betterments are capitalized and amortized over the useful life of the asset.

Accrued Vacation

Regular full-time and part-time employees accrue vacation from their hire date. Part-time employees earn vacation on a pro-rata basis based on the number of hours worked. Full-time employees earn vacation as follows:

3 months to 5 years	20 days per fiscal year
Over 5 years	25 days per fiscal year

Forty hours of vacation time earned and unused each year can be carried forward to the next year. For full time employees who have worked less than five years with the Organization, the maximum amount that can be accrued is two hundred hours of vacation time. For those who have worked five years or more, the maximum amount that can be accrued is two hundred and forty hours of vacation time. As of June 30, 2015, the accrued vacation balance was \$52,000.

In-kind Contributions

During the year ended June 30, 2015, the Organization received donated services valued at \$6,080 for translation and technology consulting and farm land for \$1,344. In addition, many individuals volunteer their time and perform a variety of tasks that assist the Organization at the office and within the program activities, but these services do not meet the criteria for recognition as contributed services.

See Independent Auditors' Report.

ADELANTE MUJERES

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2015

Note 1 – Nature of Activities and Summary of Significant Accounting Policies (continued)

Advertising

Advertising costs are expensed as they are incurred. Advertising expense for the year ended June 30, 2015 was \$3,770.

Note 2 – Concentration of Credit Risk

The Organization maintains cash balances in financial institutions located in the Portland Metropolitan area, which are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. The Organization periodically hold funds in a PayPal account that is not insured. At June 30, 2015, the amount in excess of FDIC limits was for funds held in deposit accounts at a community bank in the amount of \$64,718 and the PayPal account of \$497, totaling \$65,215.

Note 3 – Property and Equipment

Property and equipment consist of the following as of June 30, 2015:

	<u>Cost</u>	<u>Depreciable Lives</u>
Equipment	\$ 32,194	5 - 7 years
Leasehold improvements	<u>8,176</u>	3 years
	<u>40,370</u>	
Accumulated depreciation	<u>(26,055)</u>	
	<u>\$ 14,315</u>	

Note 4 – Restrictions on Net Assets

The Organization received \$25,000 from a donor specifying the amount to be used for capital investment for future purchase of a building. This amount is recorded separately in temporarily restricted net assets.

The other restrictions on net assets for the year ended June 30, 2015 are related to grant restrictions placed on the funds for use by the donors.

ADELANTE MUJERES

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2015

Note 4 – Restrictions on Net Assets (continued)

Temporarily restricted net assets are available for the following program purposes at June 30, 2015:

Small Business – Agriculture	\$ 169,260
Farmers Market	117,172
Adelante Chicas	104,200
Small Business	59,138
Administration Grants	29,625
Fundraising Grants	21,940
Adelante Education	20,613
Early Childhood	10,000
Shared Grants	<u>6,352</u>
	538,300
Temporarily restricted capital fund	<u>25,000</u>
Total temporarily restricted net assets	<u>\$ 563,300</u>

The Organization did not have any permanently restricted net assets as of June 30, 2015.

The Board voted to restrict \$693 net assets for capital purchases in the prior year. This amount is separately disclosed under unrestricted net assets.

Note 5 – Events

The Organization holds an annual Fiesta of Hope event where they hold a raffle, auction and dinner. The revenues generated are from ticket sales, funds from purchases of auctioned non-cash donated items and donations solicited during the event.

During the fiscal year ended June 30, 2015, the events generated \$97,272 in total income with \$26,323 of event related expenses.

ADELANTE MUJERES**NOTES TO THE FINANCIAL STATEMENTS****YEAR ENDED JUNE 30, 2015****Note 6 – Functional Allocation of Expenses**

The costs of providing the various programs and other activities have been summarized on a functional basis in the Statement of Activities and Changes in Net Assets. Accordingly, certain costs have been allocated among the programs and supporting services benefited. The percentage allocations for these costs were based on full-time employee hours out of the total employee hours dedicated to each program or support service.

Note 7 – Description of Leasing Arrangements

In September 2013, the Organization entered into two non-cancellable 36-month operating leases for new office space, including property taxes, insurance and utilities as additional rent. The terms of the leases are from November 1, 2013 through October 31, 2016. The combined monthly rental payments for both leases are \$2,420. The Organization opted to pay a full year's rent at a 10% discount in the June 30, 2015 fiscal year making the monthly rent payment \$2,178. The Organization does have the option to extend both leases for one additional term of three years under the same terms except for an increase of the base rent. The Organization leased additional space for storage in the same building for \$120 monthly, beginning April 2014 and additional office space beginning November 2014, for \$341 monthly. The total rent for these office spaces was \$29,331 for the fiscal year ending June 30, 2015.

The Organization rents kitchen space on an hourly basis to be used as needed. Rent expense for this space was \$2,587 for the fiscal year ended June 30, 2015.

May 2015, the Organization entered a leasing agreement for additional kitchen space on an hourly basis at a rate of \$25. Total rent for this space was \$6,142 for the fiscal year ended June 30, 2015.

The Organization leases the schoolrooms and childcare space on a month-to-month basis effective June 1, 2014 with monthly lease payments of \$800. Rent expense under the lease was \$8,900 for the fiscal year ended June 30, 2015.

The City of Forest Grove donates the use of land for the Organization on a month to month basis for the use as community garden space purposes. The Organization pays for the utilities and water needed. The in-kind value of the rental of this 0.56 acre parcel was estimated to be \$1,344 for the fiscal year ended June 30, 2015.

See Independent Auditors' Report.

ADELANTE MUJERES

NOTES TO THE FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2015

Note 7 – Description of Leasing Arrangements (continued)

The Organization rents additional meeting room and classroom space as needed. The total additional rent for these temporary needs was \$1,200 in the fiscal year ended June 30, 2015.

The minimum lease payments are as follows:

Year ending June 30,	
2016	\$33,046
2017	<u>11,196</u>
Total minimum lease payments	<u>\$44,232</u>

Note 8 – Subsequent Events

Management has evaluated subsequent events through October 2, 2015 the date on which the financial statements were available to be issued. Management is not aware of any subsequent events that require recognition or disclosure in the financial statements.

Note 9 – Uncertain Tax Positions

The Organization's federal and Oregon state information returns are subject to possible examination by the taxing authorities until the expiration of the related statutes of limitations on those information returns. In general, the federal and state information returns have a three year statute of limitations. The Organization files as a tax-exempt organization. Should that status be challenged in the future, the Organizations 2013, 2012 and 2011 tax years are open for examination. The Organization would recognize accrued interest and penalties associated with uncertain tax provisions, if any, as part of the income tax provision.