

**FAMILY RESOURCE CENTER OF
SOUTH FLORIDA, INC.**

FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2019

**FAMILY RESOURCE CENTER OF
SOUTH FLORIDA, INC.**

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Family Resource Center of South Florida, Inc.

Report on the Financial Statements

We have audited the accompanying financial statements of Family Resource Center of South Florida, Inc., which comprise the statement of financial position as of June 30, 2019, 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.

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 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 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.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Family Resource Center of South Florida, Inc. as of June 30, 2019, 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 supplementary schedules, as listed in the compliance section in the table of contents, as required by the Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance), *Audits of States, Local Governments, and Non-Profit Organizations*; and Chapter 10.650, Rules of the Auditor General, are presented for purposes of additional analysis and are 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. Such 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.

Report on Summarized Comparative Information

We have previously audited Family Resource Center of South Florida, Inc.'s June 30, 2018 financial statements, and we expressed an unmodified opinion on those audited financial statements in our report dated December 21, 2018. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2018, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 24, 2019, on our consideration of Family Resource Center of South Florida, Inc.'s 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 Family Resource Center of South Florida, Inc.'s internal control over financial reporting and compliance.

Marcum LLP

Miami, FL
December 24, 2019

**FAMILY RESOURCE CENTER OF
SOUTH FLORIDA, INC.**

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2019

(WITH COMPARATIVE TOTALS AS OF JUNE 30, 2018)

	2019	2018
Assets		
Current Assets		
Cash and cash equivalents	\$ 2,069,395	\$ 1,423,462
Restricted cash	7,543	7,543
Grants, contracts and other receivables	342,719	584,430
Prepaid expenses	279,535	232,675
Total Current Assets	2,699,192	2,248,110
Fixed Assets, Net	471,153	518,670
Certificates of Deposit	352,213	346,486
Other Assets	40,000	40,000
Total Assets	\$ 3,562,558	\$ 3,153,266
Liabilities and Net Assets		
Current Liabilities		
Accounts payable and accrued expenses	\$ 257,956	\$ 313,604
Accrued payroll and related taxes	1,131,080	907,005
Deferred rent	284,478	214,634
Custodial accounts	7,543	7,543
Total Current Liabilities	1,681,057	1,442,786
Commitments and Contingencies		
Net Assets - Without Donor Restrictions	1,881,501	1,710,480
Total Liabilities and Net Assets	\$ 3,562,558	\$ 3,153,266

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

**FAMILY RESOURCE CENTER OF
SOUTH FLORIDA, INC.**

STATEMENT OF ACTIVITIES

**FOR THE YEAR ENDED JUNE 30, 2019
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2018)**

	2019	2018
Revenue, Other Support and Losses - Without donor restrictions		
Government grants and contracts	\$ 13,142,758	\$ 14,081,542
Individual and corporate contributions	283,257	376,725
Special events	103,750	103,599
Foundation and private grants	98,682	48,864
United Way allocations	74,583	76,271
Program service fees, interest and other	12,141	484
	13,715,171	14,687,485
Loss on disposal of fixed assets	(13,870)	(2,252)
Total Revenue, Other Support and Losses - Without donor restrictions	13,701,301	14,685,233
Expenses		
Program services:		
Family services	480,938	399,340
Full case management	10,966,544	12,386,986
Mental health services	330,846	359,057
SAMHSA services	84,723	--
Total program services	11,863,051	13,145,383
Supporting activities:		
General and administrative	1,184,280	1,048,037
Fundraising	482,949	488,299
Total supporting activities	1,667,229	1,536,336
Total Expenses	13,530,280	14,681,719
Change in Net Assets - Without Donor Restrictions	171,021	3,514
Net Assets - Without Donor Restrictions - Beginning	1,710,480	1,706,966
Net Assets - Without Donor Restrictions - Ending	\$ 1,881,501	\$ 1,710,480

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

**FAMILY RESOURCE CENTER OF
SOUTH FLORIDA, INC.**

STATEMENT OF FUNCTIONAL EXPENSES

**FOR THE YEAR ENDED JUNE 30, 2019
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2018)**

	Program Services					Supporting Activities			2019	2018
	Family Services	Full Case Management	Mental Health Services	SAMHSA Services	Total Program Services	General and Administrative	Fundraising	Total Supporting Services		
Salaries	\$ 306,425	\$ 5,882,930	\$ 184,836	\$ 56,779	\$ 6,430,970	\$ 760,180	\$ 109,784	\$ 869,964	\$ 7,300,934	\$ 7,952,187
Benefits and taxes	71,087	1,589,358	45,167	6,743	1,712,355	139,843	30,952	170,795	1,883,150	1,927,540
Total Salaries and Related Expenses	377,512	7,472,288	230,003	63,522	8,143,325	900,023	140,736	1,040,759	9,184,084	9,879,727
Purchased services	--	1,251,847	--	--	1,251,847	--	--	--	1,251,847	1,546,695
Occupancy	39,078	755,816	24,816	4,110	823,820	41,834	8,298	50,132	873,952	877,422
Insurance	15,263	350,848	6,541	855	373,507	17,714	3,271	20,985	394,492	369,659
Travel	2,904	299,222	1,323	951	304,400	16,363	1,966	18,329	322,729	404,354
Equipment rental and maintenance	9,866	247,502	7,896	2,224	267,488	28,520	5,682	34,202	301,690	316,436
Office supplies, postage and printing	13,487	202,941	7,357	1,542	225,327	24,272	3,984	28,256	253,583	215,774
Program supplies	11,388	148,429	6,087	1,416	167,320	1,670	62,119	63,789	231,109	330,923
Events and activities	--	--	--	--	--	206	226,481	226,687	226,687	277,130
Professional and contractual fees	6,709	63,341	21,616	55	91,721	49,613	23,091	72,704	164,425	143,447
Depreciation and amortization	396	71,255	19,732	151	91,534	23,266	--	23,266	114,800	120,934
Transportation	--	35,504	--	--	35,504	13,532	--	13,532	49,036	38,706
Other expenses	445	13,298	216	--	13,959	13,748	1,528	15,276	29,235	25,597
Telephone	2,734	25,971	1,356	1,467	31,528	7,929	1,572	9,501	41,029	78,909
Conference training	877	8,158	668	8,388	18,091	21,594	150	21,744	39,835	26,557
Dues and subscriptions	--	6,316	1,400	--	7,716	11,896	3,847	15,743	23,459	24,334
Licenses and taxes	279	4,998	145	42	5,464	11,947	60	12,007	17,471	--
Advertising	--	8,810	1,690	--	10,500	153	164	317	10,817	5,115
Total	\$ 480,938	\$ 10,966,544	\$ 330,846	\$ 84,723	\$ 11,863,051	\$ 1,184,280	\$ 482,949	\$ 1,667,229	\$ 13,530,280	\$ 14,681,719

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

**FAMILY RESOURCE CENTER OF
SOUTH FLORIDA, INC.**

STATEMENT OF CASH FLOWS

**FOR THE YEAR ENDED JUNE 30, 2019
(WITH COMPARATIVE TOTALS FOR THE YEAR ENDED JUNE 30, 2018)**

	2019	2018
Cash Flows From Operating Activities		
Change in net assets	\$ 171,021	\$ 3,514
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	114,800	120,934
Loss on disposal of fixed assets	13,870	2,252
Change in operating assets and liabilities:		
Restricted cash	--	(361)
Grants, contracts and other receivables	241,711	(129,950)
Prepaid expenses	(46,860)	(14,998)
Accounts payable and accrued expenses	(55,648)	(75,827)
Accrued payroll and related taxes	224,075	(49,302)
Deferred rent	69,844	168,593
Custodial accounts	--	361
Total Adjustments	561,792	21,702
Net Cash Provided by Operating Activities	732,813	25,216
Cash Flows From Investing Activities		
Acquisition of short-term investment	(5,727)	(429)
Proceeds from sale of fixed assets	6,300	19,404
Purchase of fixed assets	(87,453)	(42,940)
Net Cash Used in Investing Activities	(86,880)	(23,965)
Net Change in Cash and Cash Equivalents	645,933	1,251
Cash and Cash Equivalents - Beginning of Year	1,423,462	1,422,211
Cash and Cash Equivalents - End of Year	\$ 2,069,395	\$ 1,423,462

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

**FAMILY RESOURCE CENTER OF
SOUTH FLORIDA, INC.**

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2019

NOTE 1 – THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

THE ORGANIZATION

Family Resource Center of South Florida, Inc. (the “Organization”) was established and incorporated on February 1, 1978 under the laws of the State of Florida as a not-for-profit organization.

The Organization is a Child Welfare Agency. The corporate mission of the Organization is to prevent and treat child abuse and neglect through the strengthening of families. The Organization’s goal is to prevent and change dysfunctional parent-child interaction patterns, promote positive self-concepts, and build healthy family relationships through full case management, family support, crisis intervention, family preservation, parent education and mental health counseling.

The Organization receives its funding principally from Our Kids of Miami-Dade/Monroe, Inc. (“Our Kids”), the Children’s Trust, United Way of Miami-Dade, and Miami-Dade County Department of Grants.

FINANCIAL STATEMENT PRESENTATION

The financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (“GAAP”). Net assets, revenues and expenses are classified based on the existence or absence of donor-imposed restrictions as follows:

Without Donor Restrictions

Net assets which are free of donor-imposed restrictions; all revenues, expenses, gains and losses that are not changes in net assets with donor restrictions. As of June 30, 2019, the Organization had net assets without donor restrictions as of \$1,881,501.

With Donor Restrictions

Net assets used by the Organization which are limited by donor-imposed restrictions that either expire with the passage of time, that can be fulfilled or otherwise removed by actions of the Organization pursuant to those stipulations or are subject to donor-imposed restrictions that are required to be maintained in perpetuity by the Organization. The Organization had no net assets with donor restrictions as of June 30, 2019.

**FAMILY RESOURCE CENTER OF
SOUTH FLORIDA, INC.**

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2019

**NOTE 1 – THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

SUMMARIZED COMPARATIVE FINANCIAL INFORMATION

The financial statements include certain prior-year summarized comparative information in total, but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with GAAP. Accordingly, such information should be read in conjunction with the Organization’s financial statements for the year ended June 30, 2018, from which the summarized information was derived.

CASH EQUIVALENTS

All highly liquid investments with original maturities of three months or less when acquired are considered to be cash equivalents.

RESTRICTED CASH

Restricted cash represents child support payments collected from parents to be remitted to their respective children.

SHORT-TERM INVESTMENTS

Short-term investments consists of certificates of deposit that have a remaining maturity of one year or less.

CONCENTRATIONS OF CREDIT RISK

Financial instruments which potentially expose the Organization to concentrations of credit risk consist principally of cash and cash equivalents (including restricted cash), short-term investments and grants, contracts and other receivables.

Cash and Cash Equivalents (Including Restricted Cash) and Short-Term Investments

Financial instruments that potentially subject the Organization to concentrations of credit risk consist of deposit accounts and certificates of deposit. The Organization had approximately \$2,131,000 in excess of insurance limits covered by the Federal Deposit Insurance Corporation (“FDIC”) as of June 30, 2019. The Organization maintains these balances in what it believes to be high quality financial institutions, which it believes limits its risk.

**FAMILY RESOURCE CENTER OF
SOUTH FLORIDA, INC.**

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2019

**NOTE 1 – THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

CONCENTRATIONS OF CREDIT RISK (CONTINUED)

Grants, Contracts and Other Receivables

Grants, contracts and other receivables consist principally of amounts due from grantor agencies pursuant to the terms of the respective grant agreements. Grants, contracts and other receivables are stated at net realizable value. Allowances are provided for amounts estimated to be uncollectible based on historical experience and any specific collection issues that the Organization has identified. It is the Organization's policy to charge uncollectible receivables against the allowance when management determines that the related balance will not be collected. Management determined that an allowance for doubtful accounts was not necessary at June 30, 2019.

FIXED ASSETS

Fixed assets valued in excess of \$500 with a useful life over one year are capitalized. Fixed assets are recorded at cost or, if donated, at fair value at the date of donation. Major renewals and improvements are capitalized, while repairs and maintenance expenditures are expensed as incurred. When items are retired or otherwise disposed of, the related costs and accumulated depreciation or amortization are removed from the accounts and any resulting gains or losses are recognized. Depreciation is computed on the straight-line method over the estimated useful lives of the respective assets. Leasehold improvements are amortized over the lesser of the useful life or the term of the lease.

The estimated useful lives of each asset group are as follows:

<u>Asset Group</u>	<u>Years</u>
Building	15-40
Leasehold improvements	5-20
Furniture, fixtures and equipment	3-20
Automobiles	3-5

**FAMILY RESOURCE CENTER OF
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NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2019

**NOTE 1 – THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

CONTRIBUTIONS

Contributions and gifts received with no restrictions or specified uses identified by the donor are included in revenue without donor restrictions in the accompanying Statement of Activities when received. Contributions received with donor stipulations that limit the use of donated assets are reported as revenue with donor restrictions in the accompanying Statement of Activities when received.

When donor restrictions expire or are fulfilled by actions of the Organization, with donor restriction net assets are reclassified as without donor restriction net assets and reported in the accompanying Statement of Activities as net assets released from restriction. Donor restricted contributions whose restrictions are met within the same year as received are reflected as without donor restriction revenue in the accompanying Statement of Activities.

GRANTS FROM GOVERNMENT AGENCIES

Grants from governmental agencies are recognized as revenue when the grant funds have been expended or in the period in which the Organization provides the service in accordance with the grant provisions of the respective agreements.

DEFERRED REVENUE

Deferred revenue represents advances to be used on future expenditures. Deferred revenue is recognized as revenue when the related expenditures are incurred.

PROGRAM SERVICE FEES

Program service fees represent user charges for services offered by the Organization. Program service fees generally are recognized as revenue when earned.

FUND-RAISING ACTIVITIES

The Organization's financial statements are presented in accordance with Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 958 "Accounting for Costs of Activities of Not-for-Profit Organizations and State and Local Government Entities that Included Fund Raising". FASB ASC 958 establishes criteria for accounting and reporting for any entity that solicits contributions.

**FAMILY RESOURCE CENTER OF
SOUTH FLORIDA, INC.**

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2019

**NOTE 1 – THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

FUND-RAISING ACTIVITIES (CONTINUED)

Directly identifiable fund-raising expenses are charged to supporting services. Expenses related to more than one function are charged to supporting services on the basis of periodic time and expense studies. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

ADVERTISING EXPENSES

The Organization uses advertising to promote its Organization and to publicize its job postings. The costs of advertising are expensed as incurred. For the year ended June 30, 2019, the Organization incurred approximately \$11,000 on advertising expenses.

FUNCTIONAL ALLOCATION OF EXPENSES

The cost of providing the various programs and other activities has been detailed in the accompanying Statement of Functional Expenses and is summarized on a functional basis in the accompanying Statement of Activities. Salaries and other expenses, which are associated with a specific program, are charged directly to that program. Salaries and other expenses, which benefit more than one program, are allocated to the various programs based on an analysis of time spent and effort.

CONTRIBUTED GOODS AND SERVICES

Contributed goods and services are reflected in the financial statements at their estimated fair value, if reasonably determined. The contributions of services are recognized if the services received (a) create or enhance non-financial assets, or (b) require specialized skills that are provided by individuals possessing those skills and would typically need to be purchased if not provided by donations. For the year ended June 30, 2019, there were no material non-cash contributions.

Services provided by volunteers throughout the year are not recognized as contributions in the financial statements since these services are not susceptible to objective measurement or valuation.

**FAMILY RESOURCE CENTER OF
SOUTH FLORIDA, INC.**

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2019

**NOTE 1 – THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

DEFERRED RENT

The Organization records rent payments from operating leases, which generally call for escalating payments and free rents over the terms of the leases, on a straight-line basis over the lease term, as required in FASB ASC No. 840, *Leases*. The difference between the rent payments and straight-line basis of such rent is recorded as deferred rent.

FAIR VALUE MEASUREMENTS

In accordance with GAAP, the Organization defines fair value as the price that would be received to sell an asset or the price paid to transfer a liability in an orderly transaction between market participants at the measurement date. GAAP establishes a hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available. Observable inputs are inputs that market participants would use in pricing the asset or liability based on market data obtained from sources independent of the Organization. Unobservable inputs are inputs that reflect the Organization's assumptions about the assumptions market participants would use in pricing the asset or liability developed based on the best information available in the circumstances. The hierarchy is broken down into three levels based on the reliability of inputs as follows:

Level 1

Observable inputs, such as quoted market prices in active markets for the identical asset or liability that are accessible at the measurement date.

Level 2

Inputs, other than quoted market prices included in Level 1, that are observable either directly or indirectly for the asset or liability.

Level 3

Unobservable inputs that reflect the entity's own assumptions about the exit price of the asset or liability. Unobservable inputs may be used if there is little or no market data for the asset or liability at the measurement date.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The Organization did not have any assets or liabilities requiring fair value measurement on a recurring basis as of June 30, 2019.

**FAMILY RESOURCE CENTER OF
SOUTH FLORIDA, INC.**

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2019

**NOTE 1 – THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

INCOME TAXES

The Organization received a determination from the Internal Revenue Service indicating that it is exempt from Federal income tax under Internal Revenue Code Section 501(c) (3) on all income except unrelated business income. For the year ended June 30, 2019, the Organization had no unrelated business income tax.

The Organization accounts for uncertainty in income taxes in accordance with GAAP, which requires recognition in the accompanying financial statements of a tax position only after determining that the relevant tax authority would more likely than not sustain the position following an audit. For tax positions meeting the more likely than not threshold, the amount recognized in the financial statements is the largest benefit that has a greater than 50 percent likelihood of being realized upon ultimate settlement with the relevant tax authority. The Organization had no material unrecognized tax benefits and no adjustments to its financial position, activities or cash flows were required. The Organization does not expect that unrecognized tax benefits will increase within the next twelve months.

The Organization did not record any interest or penalties on uncertain tax positions in the accompanying Statement of Financial Position as of June 30, 2019 or the accompanying Statement of Activities for the year then ended. If the Organization were to incur any income tax liability in the future, interest on any income tax liability would be reported as interest expense and penalties on any income tax liability would be reported as income taxes.

USE OF ESTIMATES

The preparation of financial statements in conformity with GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**FAMILY RESOURCE CENTER OF
SOUTH FLORIDA, INC.**

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2019

**NOTE 1 – THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

RECENT ACCOUNTING PRONOUNCEMENTS

In August 2016, the FASB issued ASU 2016-14, “*Presentation of Financial Statements of Not-for-Profit Entities*”, representing the completion of the first phase of a two-phase project to amend not-for-profit financial reporting requirements as set out in FASB ASC 958, *Not-for-Profit Entities*. The ASU eliminates the distinction between resources with permanent restrictions and those with temporary restrictions from the face of not-for-profit financial statements by reducing the current three net asset classes (unrestricted, temporarily restricted, and permanently restricted) to two classes: net assets with donor restrictions and net assets without donor restrictions. Further, the ASU requires enhanced disclosures and also allows not-for-profits to present operating cash flows on the statement of cash flows using either the direct method or the indirect method. The ASU is applicable for the Organization for its annual reporting period beginning on July 1, 2018, and the interim periods within. Reporting entities should apply the ASU retrospectively to all periods presented. Earlier application is permitted, however, the Organization did not early adopt the ASU. Management implemented this ASU effective July 1, 2018 with no material effect to the financial statements other than additional disclosures.

On November 16, 2017, the FASB issued ASU 2016-18, *Statement of Cash Flows (Topic 230) Restricted Cash*. This ASU applies to all entities that have restricted cash or restricted cash equivalents and are required to present a statement of cash flows under Topic 230. The amendments in this update require that a statement of cash flows explain the change during the period in the total of cash, cash equivalents and amounts generally described as restricted cash or restricted cash equivalents. This ASU is applicable for the Organization for its annual reporting period beginning on July 1, 2019. Earlier application is permitted, however, the Organization did not early adopt the ASU. Management is in the process of evaluating the ASU for the potential impact on its financial statements upon adoption.

On June 21, 2018, the FASB issued ASU 2018-08, *Not-for-Profit Entities (Topic 958) Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made*. This ASU applies to all entities, including business entities that receive or make contributions of cash and other assets (except for transfers of assets from government entities to business entities). This ASU provides guidance on determining whether a transaction should be accounted for as a contribution or as an exchange transaction. A primary aspect of this determination is whether the two parties receive and sacrifice commensurate value. Making this determination is important because distinguishing between contributions and exchange transactions determines which guidance is applied. For contributions, an entity should follow the guidance in FASB ASC 958-605, *Not-for-Profit Entities – Revenue Recognition*, whereas, for exchange transactions, an entity should follow other guidance. This ASU is applicable for the Organization for its annual

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NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2019

**NOTE 1 – THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

reporting period beginning on July 1, 2019. Earlier application is permitted, however, the Organization did not early adopt the ASU. Management is in the process of evaluating the ASU for the potential impact on its financial statements upon adoption.

SUBSEQUENT EVENTS

The Organization has evaluated subsequent events and transactions for potential recognition or disclosure in the financial statements through December 24, 2019, the date the financial statements were available to be issued.

NOTE 2 – LIQUIDITY AND AVAILABILITY OF RESOURCES

The Organization regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to maximize the investments of its available funds. The Organization is positioned to adjust internal expenditures and subcontracted expenditures based on governmental funding levels providing the necessary cash flow and working capital. Monthly cash expenditures are relatively consistent due to the nature of the contractual relationships. In addition, the Organization maintains a line of which is available to draw upon as needed to maintain cash flow.

For purposes of analyzing resources available to meet general expenditures over a 12-month period, the Organization considers all expenditures related to its contractual agreements, as well as the requirement to support those activities to be general expenditures. The Organization has various sources of liquidity at its disposal, including cash and cash equivalents, certificates of deposit and a line of credit. Refer to Note 5 for information regarding the Organization's line of credit.

In addition to financial assets available to meet general expenditures over the 12 months, the Organization operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenditures. Refer to the accompanying Statement of Cash Flows which identifies the sources and uses of the Organization's cash for the twelve months ended June 30, 2019.

**FAMILY RESOURCE CENTER OF
SOUTH FLORIDA, INC.**

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2019

NOTE 2 – LIQUIDITY AND AVAILABILITY OF RESOURCES (CONTINUED)

As of June 30, 2019, the following financial assets could be readily made available within one year of the statement of financial position to meet general expenditures.

**Financial Assets Available to Meet General Expenditures
over the Next 12 Months**

Cash and cash equivalents	\$ 2,069,395
Grants, contracts and other receivables	342,719
Certificates of deposit	<u>352,213</u>
Total Financial Assets	<u><u>\$ 2,764,327</u></u>

NOTE 3 – FIXED ASSETS

Fixed assets at June 30, 2019 consist of the following:

	<u>2019</u>
Building and leasehold improvements	\$ 125,876
Furniture, fixtures and equipment	749,143
Automobiles	<u>444,299</u>
	1,319,318
Less: accumulated depreciation and amortization	<u>(848,165)</u>
Total	<u><u>\$ 471,153</u></u>

Depreciation and amortization expense for the year ended June 30, 2019 amounted to approximately \$115,000. During the year ended June 30, 2019, the Organization disposed of vehicles which resulted in a loss of approximately \$14,000.

NOTE 4 – OUR KIDS CONTRACT

The Organization executed a contract, as amended, (the “Contract”) with Our Kids that is subordinate to a master agreement (the “Master Contract”) between Our Kids and the Florida Department of Children and Families (the “Department”). Under the terms of the Master Contract, the Department appointed Our Kids as its agent for the oversight of foster care and related services in Miami-Dade and Monroe Counties. Pursuant to the Contract, the Organization is one of the providers for such foster care and related services in Miami-Dade County.

**FAMILY RESOURCE CENTER OF
SOUTH FLORIDA, INC.**

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2019

NOTE 4 – OUR KIDS CONTRACT (CONTINUED)

The Contract is a fixed-price and actual cost incurred reimbursement contract. Service fees earned by the Organization under the Contract amounted to approximately \$13,143,000, which amounts are included in government grants and contracts in the accompanying Statement of Activities, for the year ended June 30, 2019.

Effective July 1, 2019, Citrus Family Care Network (“CFCN”), a division of Citrus Health Care, was appointed by the Department to become the new Lead Agency (Agent) for Miami-Dade and Monroe Counties beginning on July 1, 2019, appointed by the Department. The Organization will serve as the Agent for the provision of behavioral health services for children. On the same date, CFCN entered into a contract with the Organization to act as its agent expiring on June 30, 2020 to be renewed annually.

NOTE 5 – LINES OF CREDIT

On September 1, 2005, the Organization executed a line of credit for \$80,000 with a financial institution. The line of credit bore interest at the prime rate. During the year ended June 30, 2019, the Organization did not borrow against the line of credit. The line of credit expired August 2018 and not renewed.

On August 10, 2016, the Organization executed an unsecured line of credit for \$350,000 with a financial institution. The line of credit bears interest at the prime rate plus one point (5.50% as of June 30, 2019). During the year ended June 30, 2019, the Organization did not borrow against the line of credit. The line of credit expires August 2020.

NOTE 6 – EMPLOYEE BENEFIT PLAN

The Organization offers a 403(b) Thrift Plan (the “Plan”) to its employees. Employees may enroll into the Plan upon hiring. Employees become eligible for employer contributions after completing one year of service with 1,000 or more hours worked and obtaining the age of twenty-one. Under the Plan, the Organization can make discretionary employer contributions. All contributions made by the Organization on behalf of employees become fully vested upon completing three years of service. Effective July 1, 2017, the Organization began matching up to 3% of employee compensation. For the year ended June 30, 2019, the Organization contributed approximately \$99,000 to the Plan.

**FAMILY RESOURCE CENTER OF
SOUTH FLORIDA, INC.**

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2019

NOTE 7 - COMMITMENTS

In December 2015, the Organization signed a 10-year lease for new office space under a non-cancellable operating lease. The new lease requires monthly escalating payments ranging from approximately \$42,000 to \$60,000 which began in March 2017.

Additionally, Organization leases office equipment under a non-cancelable operating lease, which expires in January 2022. The lease requires monthly lease payments of approximately \$11,000.

As of June 30, 2019, the estimated minimum annual non-cancelable commitments on these leases are as follows:

For the Year Ending June 30,	Amount
2020	\$ 703,000
2021	729,000
2022	685,000
2023	641,000
2024	664,000
Thereafter	<u>1,868,000</u>
Total	<u>\$ 5,290,000</u>

Rent expense (including related maintenance costs) for all leases for the year ended June 30, 2019 amounted to \$608,000.

NOTE 8 - CONCENTRATIONS

The Organization received approximately 96% of its government grant revenue from Our Kids (Note 4) for the year ended June 30, 2019. As the revenue from Our Kids is significant to the overall operations of the Organization, any significant reduction or loss of funding from Our Kids may affect the Organization's ability to operate in its present form. Receivables from Our Kids were approximately 45% of grants, contracts and other receivables as of June 30, 2019.

**FAMILY RESOURCE CENTER OF
SOUTH FLORIDA, INC.**

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2019

NOTE 9 - CONTINGENCIES

FEDERAL, STATE, AND LOCAL GRANT PROGRAMS

The Organization participates in federal, state and local grant programs that are subject to audit by the respective grantor agencies. Any disallowed funds received or to be received under these programs may constitute a liability in the amount of the disallowed funds. Management does not believe that any potential disallowed funds would have a significant effect on the financial statements.

LEGAL MATTERS

The Organization is subject to legal proceedings and claims arising in the normal course of business. There are currently no pending legal proceedings to which the Organization is a party that management, after consulting with legal counsel, believes will have a material effect on the Organization's financial position or results of operations.



**INDEPENDENT AUDITORS' 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***

To the Board of Directors of
Family Resource Center of South Florida, Inc.

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 Family Resource Center of South Florida, Inc. (the "Organization"), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 24, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Family Resource Center of South Florida, 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 our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Family Resource Center of South Florida, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Family Resource Center of South Florida, Inc.'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.



Compliance and Other Matters

As part of obtaining reasonable assurance about whether Family Resource Center of South Florida, Inc.'s 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 Family Resource Center of South Florida, Inc.'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.

Marcum LLP

Miami, FL
December 24, 2019



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND STATE PROJECT AND ON
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY UNIFORM
GUIDANCE AND CHAPTER 10.650 RULES OF THE AUDITOR GENERAL**

To the Board of Directors of
Family Resource Center of South Florida, Inc.

Report on Compliance for Each Major Federal Program and State Project

We have audited the compliance of Family Resource Center of South Florida, Inc. with the types of compliance requirements described in the *OMB Compliance Supplement*, and the requirements described in the *Department of Financial Services' State Projects Compliance Supplement*, that could have a direct and material effect on each of Family Resource Center of South Florida, Inc.'s major Federal programs and State projects for the year ended June 30, 2019. Family Resource Center of South Florida, Inc.'s major Federal programs and State projects are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal and state statutes, regulations, and the terms and conditions of its Federal programs and State projects.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Family Resource Center of South Florida, Inc.'s major Federal programs and State projects 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; Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance), *Audits of States, Local Governments, and Non-Profit Organizations*; and Chapter 10.650, Rules of the Auditor General. Those standards, Uniform Guidance, and Chapter 10.650, Rule of the Auditor General 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 or State project occurred. An audit includes examining, on a test basis, evidence about Family Resource Center of South Florida, Inc.'s 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 and State project. However, our audit does not provide a legal determination of Family Resource Center of South Florida, Inc.'s compliance.



Opinion on Each Major Federal Program and State Project

In our opinion, Family Resource Center of South Florida, 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 and State projects for the year ended June 30, 2019.

Report on Internal Control Over Compliance

Management of Family Resource Center of South Florida, 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 Family Resource Center of South Florida, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major Federal program and State project 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 State project and to test and report on internal control over compliance in accordance with Uniform Guidance and Chapter 10.650, Rules of the Auditor General, 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 Family Resource Center of South Florida, Inc.'s 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 or State project 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 or State project 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 or State project 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. 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 Uniform Guidance and Chapter 10.650, Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.

Marcum LLP

Miami, FL
December 24, 2019

**FAMILY RESOURCE CENTER OF
SOUTH FLORIDA, INC.**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND
STATE FINANCIAL ASSISTANCE**

FOR THE YEAR ENDED JUNE 30, 2019

Federal/State Agency, Pass-through Entity	CFDA/ CSFA No.	Contract	Services
Federal Awards			
U.S. Department of Health and Human Services			
Indirect Programs Passed Through:			
Our Kids of Miami-Dade/Monroe, Inc. Cluster:			
Temporary Assistance for Needy Families Block Grant	93.558	N/A	\$ 734,012
Child Welfare Services State Grants	93.645	N/A	383,276
Promoting Safe and Stable Families	93.556	N/A	39,063
Foster Care - Title IV - E	93.658	N/A	3,324,890
Adoption Assistance	93.659	N/A	944,401
Social Services Block Grant	93.667	N/A	17,975
Independent Living	93.674	N/A	82,383
State Matching Funds for Federal Awards:			
Temporary Assistance for Needy Families Block Grant	93.558	N/A	1,277,158
Child Welfare Services State Grants	93.645	N/A	125,774
Foster Care - Title IV - E	93.658	N/A	2,994,321
Adoption Assistance	93.659	N/A	937,393
Independent Living	93.674	N/A	80,436
Promoting Safe and Stable Families	93.556	N/A	<u>10,888</u>
Total Our Kids of Miami-Dade/Monroe, Inc. Cluster:			10,951,969
Florida Department of Transportation			
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	N/A	163,191
Department of Health and Human Services			
Substance Abuse and Mental Health Services	93.243	N/A	<u>93,593</u>
Total Federal Awards			<u>\$ 11,208,753</u>
State Financial Assistance			
State of Florida Department of Children and Families			
Indirect Program Passed Through:			
Our Kids of Miami-Dade/Monroe, Inc. Cluster:			
State Department of Children and Families Out of Home Supports	60.074	N/A	\$ 1,356,797
State Department of Children and Families In-Home Supports	60.075	N/A	235,039
State Department of Children and Families CBC Purchase Therapeutic	60.183	N/A	<u>54,332</u>
Total State Financial Assistance			<u>1,646,168</u>
Total Federal Awards and State Financial Assistance			<u>\$ 12,854,921</u>

See notes to the schedule of expenditures of federal awards and state financial assistance.

**FAMILY RESOURCE CENTER OF
SOUTH FLORIDA, INC.**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND
STATE FINANCIAL ASSISTANCE**

FOR THE YEAR ENDED JUNE 30, 2019

NOTE 1 - GENERAL

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance (the "Schedule") presents the federal and state grant activity of the Organization for the year ended June 30, 2019.

NOTE 2 – BASIS OF ACCOUNTING

The Schedule is presented using GAAP, which is described in Note 1 to the Organization's financial statements. The information in the Schedule is presented in accordance with the 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), Audits of States, Local Government, and Non-Profit Organizations, and Chapter 10.650, Rules of the Auditor General. Therefore, some amounts presented in the Schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

NOTE 3 – INDIRECT COST RATE

The Organization has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

**FAMILY RESOURCE CENTER OF
SOUTH FLORIDA, INC.**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2019

SECTION I – SUMMARY OF AUDITORS’ RESULTS

FINANCIAL STATEMENTS

Type of auditors’ report issued:	<i>UNMODIFIED OPINION</i>	
Internal control over financial reporting:		
Material weakness(es) identified?	_____ Yes	___ <u>X</u> ___ No
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	_____ Yes	___ <u>X</u> ___ No
Noncompliance material to financial statement noted?	_____ Yes	___ <u>X</u> ___ No

FEDERAL PROGRAMS AND STATE PROJECTS

Internal control over major Federal programs and State projects:		
Material weakness(es) identified?	_____ Yes	___ <u>X</u> ___ No
Significant deficiency(ies) identified that are not considered to be material weakness(es)?	_____ Yes	___ <u>X</u> ___ No

Type of auditor’s report issued on compliance for major Federal programs and State projects:	<i>UNMODIFIED OPINION</i>
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Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance and Chapter 10.656?	_____ Yes	___ <u>X</u> ___ No
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Identification of major Federal programs and State projects:

<u>CFDA NUMBER</u>	<u>NAME OF FEDERAL PROGRAM OR CLUSTER</u>
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Our Kids of Miami-Dade/Monroe, Inc. Cluster:

93.556	Promoting Safe and Stable Families
93.558	Temporary Assistance for Needy Families Block Grant
93.645	Child Welfare Services State Grants
93.658	Foster Care - Title IV – E
93.659	Adoption Assistance
93.667	Social Services Block Grant
93.674	Independent Living

**FAMILY RESOURCE CENTER OF
SOUTH FLORIDA, INC.**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2019

SECTION I – SUMMARY OF AUDITORS’ RESULTS

<u>CFDA NUMBER</u>	<u>NAME OF FEDERAL PROGRAM OR CLUSTER</u>
<i>Our Kids of Miami-Dade/Monroe, Inc. Cluster - continued:</i>	
	State Matching Funds for Federal Awards:
93.556	Promoting Safe and Stable Families
93.558	Temporary Assistance for Needy Families Block Grant
93.645	Child Welfare Services State Grants
93.658	Foster Care - Title IV – E
93.659	Adoption Assistance
93.674	Independent Living

<u>CSFA NUMBER</u>	<u>NAME OF STATE PROJECT</u>
<i>Our Kids of Miami-Dade/Monroe, Inc. Cluster - continued:</i>	
60.074	State of Florida Department of Children and Families: Out of Home Supports
60.075	State of Florida Department of Children and Families In-Home Supports
60.183	State of Florida Department of Children and CBC Purchase Therapeutic Services for Children

Dollar threshold used to distinguish between type A and type B Federal programs: \$750,000

Dollar threshold used to distinguish between type A and type B State projects: \$300,000

Auditee qualified as low-risk auditee pursuant to Uniform Guidance? X Yes No

SECTION II – FINANCIAL STATEMENT FINDINGS

None.

**FAMILY RESOURCE CENTER OF
SOUTH FLORIDA, INC.**

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)

FOR THE YEAR ENDED JUNE 30, 2019

SECTION III – FEDERAL PROGRAMS AND STATE PROJECTS FINDINGS AND QUESTIONED COSTS

None. A management letter was not issued because there were no items that were required to be reported related to Federal programs or State projects.

SECTION IV – PRIOR YEAR FINDINGS

None.