

**SOUTH FLORIDA JAIL MINISTRIES, INC.
D/B/A
AGAPE FAMILY MINISTRIES**

**FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION**

JUNE 30, 2010 AND 2009

**SOUTH FLORIDA JAIL MINISTRIES, INC.
D/B/A AGAPE FAMILY MINISTRIES
FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION
JUNE 30, 2010 AND 2009**

TABLE OF CONTENTS

	PAGE(S)
Independent Accountants' Report.....	1
 FINANCIAL INFORMATION	
Statements of Financial Position	2
Statements of Activities	3
Statements of Cash Flows	4
Notes to Financial Statements	5-9
 SUPPLEMENTAL SCHEDULES	
Schedules of Functional Expenses	10-11
Cost Center Revenue and Expense Schedules 2010	12-13
Cost Center Revenue and Expense Schedules 2009	14-15
 REQUIRED SUPPLEMENTAL SCHEDULES FOR THE DEPARTMENT OF CHILDREN & FAMILIES	
Schedule of State Earnings	16-17



SHARPTON, BRUNSON & COMPANY, P.A.

Certified Public Accountants & Business Consultants

One Southeast Third Avenue
Suite 2100
Miami, Florida 33131
Telephone: (305) 374-1574
Facsimile: (305) 372-8161

110 East Broward Boulevard
Suite 1950
Fort Lauderdale, Florida 33301
Telephone: (954) 467-5490
Facsimile: (954) 467-6184
Website: www.sbccpa.com

215 South Monroe Street
Suite 600
Tallahassee, Florida 32301
Telephone: (850) 224-2994
Facsimile: (850) 222-1241

Independent Accountants' Report

To the Board of Directors
South Florida Jail Ministries, Inc.
d/b/a Agape Family Ministries

We have audited the accompanying statements of financial position of the South Florida Jail Ministries, Inc. d/b/a Agape Family Ministries ("the Ministry") as of June 30, 2010 and 2009, and the related statements of activities, and cash flows for the years then ended. These financial statements are the responsibility of the Ministry's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits 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 of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Ministry's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the South Florida Jail Ministries, Inc., d/b/a Agape Family Ministries as of June 30, 2010 and 2009, the changes in its net assets, and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated September 16, 2010 on our consideration of the Ministry'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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audits were performed for the purpose of forming an opinion on the financial statements of the Ministry taken as a whole. The supplemental financial information included in the schedules on pages 10 through 17 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. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements taken as a whole.

Sharpton Brunson & Company, P.A.

September 16, 2010

**SOUTH FLORIDA JAIL MINISTRIES, INC.
D/B/A AGAPE FAMILY MINISTRIES
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2010 AND 2009**

ASSETS	<u>2010</u>	<u>2009</u>
Cash and cash equivalents	\$ 186,314	\$ 168,220
Restricted cash	34,097	21,882
Grants receivable	<u>268,450</u>	<u>105,619</u>
Total current assets	<u>488,861</u>	<u>295,721</u>
Prepaid assets	23,248	23,772
Property and equipment, net	455,170	607,420
Other assets	<u>27,689</u>	<u> </u>
Total Assets	<u><u>\$ 994,968</u></u>	<u><u>\$ 926,913</u></u>
 LIABILITIES AND NET ASSETS		
Liabilities:		
Accounts payable	\$ 63,843	\$ 24,360
Accrued expenses	87,778	67,727
Amounts due to clients	34,097	21,882
Deferred revenue	27,038	24,899
Line of credit	<u>11,521</u>	<u>35,352</u>
Total liabilities	<u>224,277</u>	<u>174,220</u>
Net Assets:		
Unrestricted	<u>770,691</u>	<u>752,693</u>
Total net assets	<u>770,691</u>	<u>752,693</u>
Total Liabilities and Net Assets	<u><u>\$ 994,968</u></u>	<u><u>\$ 926,913</u></u>

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

**SOUTH FLORIDA JAIL MINISTRIES, INC.
D/B/A AGAPE FAMILY MINISTRIES
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009**

	<u>2010</u>	<u>2009</u>
PUBLIC SUPPORT AND REVENUE		
Grant revenue	\$ 1,616,004	\$ 1,515,123
Medicaid revenue	535,217	222,106
Patient fees	50,327	55,314
Contributions and Special Events	<u>214,040</u>	<u>188,274</u>
Total Public Support and Revenue	<u>2,415,588</u>	<u>1,980,817</u>
EXPENSES		
Program Services:		
Outpatient	529,706	384,980
Residential Level II	1,274,367	1,310,009
Medical services	130,635	157,825
Case management	192,342	131,772
Child care	<u>40,707</u>	<u>18,767</u>
Total program services	<u>2,167,757</u>	<u>2,003,353</u>
Supporting Services:		
General & administrative	<u>412,939</u>	<u>393,880</u>
Total supporting services	<u>412,939</u>	<u>393,880</u>
Total Expenses	<u>2,580,696</u>	<u>2,397,232</u>
Change in unrestricted net assets from operations	<u>(165,108)</u>	<u>(416,415)</u>
Non-operating activities:		
Hurricane insurance settlement	<u>183,106</u>	<u> </u>
Changes in net assets	17,998	(416,415)
Net assets at beginning of the year	<u>752,693</u>	<u>1,169,108</u>
Net assets at end of the year	<u>\$ 770,691</u>	<u>\$ 752,693</u>

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

SOUTH FLORIDA JAIL MINISTRIES, INC.
D/B/A AGAPE FAMILY MINISTRIES
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2010 AND 2009

	<u>2010</u>	<u>2009</u>
Cash flows from operating activities:		
Changes in net assets	\$ 17,998	\$ (416,415)
Adjustments to reconcile changes in net assets to net cash provided by operating activities:		
Depreciation	155,169	197,728
Bad debts		5,161
Changes in operating assets and liabilities:		
Increase in restricted cash	(12,215)	(7,330)
(Increase) decrease in grants receivable	(162,831)	228,080
Decrease (increase) in prepaid assets	524	(6,179)
Increase (decrease) in accounts payable	39,483	(9,095)
Increase in accrued expenses	32,266	25,800
Increase in deferred revenue	<u>2,140</u>	<u>24,899</u>
Net cash provided by operating activities	<u>72,534</u>	<u>42,649</u>
Cash flows used in investing activities:		
Purchase of other asset	(27,689)	
Purchase of fixed assets	<u>(2,920)</u>	<u>(8,500)</u>
Net cash used in investing activities	<u>(30,609)</u>	<u>(8,500)</u>
Cash flows used in financing activities:		
Repayment of notes payable	<u>(23,831)</u>	
Net cash used in financing activities	<u>(23,831)</u>	
Increase in cash and cash equivalents	18,094	34,149
Cash and cash equivalents, beginning of year	<u>168,220</u>	<u>134,071</u>
Cash and cash equivalents, end of year	<u>\$ 186,314</u>	<u>\$ 168,220</u>

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

**SOUTH FLORIDA JAIL MINISTRIES, INC.
D/B/A AGAPE FAMILY MINISTRIES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010 AND 2009**

Note 1 - Organization and Nature of Activities

The South Florida Jail Ministries, Inc. d/b/a Agape Family Ministries (the "Ministry") was incorporated in Florida in June 13, 1983 as a nonprofit organization to rehabilitate men and women in Miami-Dade County jail following the guidance of the Miami-Dade Religious director.

Programs

The Ministry operates five major programs namely, Agape Residential, Agape Mommy and Me, Agape Children of Inmates, Agape Outpatient Services and Agape/South Florida Jail Ministries.

(a) Agape Residential

Agape Residential Programs are located on a state of the art facility. Agape serves individuals involved with Department of Children and Families (DCF), Forensic, Criminal Justice System, State Mental Health System and Hospitals, Homeless, or at risk of becoming involved in the system with severe and persistent mental illness and/or chronic substance abuse co-occurring disorders. Agape offers a Comprehensive, Continuous, and Integrated System of Care (CCISC) which includes the Mother and Child Reunification Program. This initiative is designed to meet the urgent need to rehabilitate and strengthen the family bond, while keeping children out of the Foster Care System. More specifically, Agape offers women with small children in the same facility, establishing a healthy bond. In conjunction with specialized treatment, this residential program offers extensive parenting training and support.

(b) Agape Children of Inmates

This is a Service Network for Children of Inmates through the Children's Trust. This assures children with incarcerated parents the opportunity to be cared for and supported in their development by responsible adults, helping professionals, and a community that is sensitive to their special needs.

(c) Agape Outpatient Services

Outpatient Services provides psychiatric and psychotherapy services, counseling, day psychosocial rehabilitation, case management, counseling, housing, and prevention training to individual, families, and children. Agape outpatient programs serve in communities, public schools, on-site, and other specialized locations.

**SOUTH FLORIDA JAIL MINISTRIES, INC.
D/B/A AGAPE FAMILY MINISTRIES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010 AND 2009**

Note 1 - Organization and Nature of Activities (cont'd)

Programs (cont'd)

(d) Agape/South Florida Jail Ministries

South Florida Jail Ministries (SFJM) comprises a network of over 20 Chaplains covering every JAIL facility of Miami-Dade County Corrections. SFJM provides more than 500 classes every month with thousands of inmates rehabilitated and restored to their families. Over 100 Diverse Worship Centers and Synagogues join together with over 500 volunteers to reach this underserved population. The SFJM Faith Works Re-Entry program helps inmates reconcile and transition back to their families with dignity and hope, receive continued education and job training, secure a job, receive a mentor, and join a place of worship, all before leaving jail.

Note 2 - Summary of Significant Accounting Policies

Basis of accounting

The financial statements are prepared on the accrual basis of accounting in accordance with the AICPA Industry Audit Guide, Audits of Certain Non-Profit Organizations. The significant accounting policies followed are described below to enhance the usefulness of the financial statements to the reader.

Basis of presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board Accounting Standards Codification (FASBASC) No. 958. Under FASBASC No. 958, the Ministry 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.

Use of estimates

The preparation of financial statements in conformity with general accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and expenses during the reporting period. Actual results could differ from those estimates.

Income taxes

The South Florida Jail Ministries, Inc. is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and Florida income taxes.

**SOUTH FLORIDA JAIL MINISTRIES, INC.
D/B/A AGAPE FAMILY MINISTRIES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010 AND 2009**

Note 2 - Summary of Significant Accounting Policies (cont'd)

Cash and cash equivalents

Cash and cash equivalents include demand deposits and investments with an original maturity of three months or less.

Restricted cash

The patients of the Ministry remit their social security benefits to SFJM. The patients can request at any time to have their funds released upon timely request. The balance as of June 30, 2010 and 2009 totaled approximately \$34,000 and \$22,000, respectively.

Grants receivable

Amounts reflected as grants receivable represent the difference between the grant awards (Federal, State, and County) and contractual revenue (local grantors) earned and cash receipts related to these awards and revenue. Grant revenue is recognized to the extent that these funds are earned.

Patient account receivable

Patient account receivable are reported at their outstanding unpaid principal balances reduced by an allowance for doubtful accounts the Ministry estimates doubtful accounts based on historical bad debts, factors related to specific patients' ability to pay and current economic trends. The Ministry writes off accounts receivable against the allowance when a balance is determined to be uncollectible.

Property and equipment

Acquisitions greater than \$1,000 with a useful life longer than one (1) year are capitalized. Property and equipment are stated at cost at the date of acquisition or fair market value at the date of donation in the case of gifts. Expenditures for maintenance and repairs of minor units of property are charged to expense when incurred. Depreciation of property and equipment is provided using the straight line method, at rates based on the estimated useful lives of the property and equipment which range from 3 to 15 years.

Compensated absences

The Ministry's policies provide for granting of a specific number of days of vacation leave with pay. In addition, these policies provide for paying an employee for unused vacation, upon termination. Compensated absences are accrued when earned.

**SOUTH FLORIDA JAIL MINISTRIES, INC.
D/B/A AGAPE FAMILY MINISTRIES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010 AND 2009**

Note 2 - Summary of Significant Accounting Policies (cont'd)

Support and revenue recognition

A substantial amount of the Ministry's support is derived from federal, state, local county government, and public contributions. Grant income is recognized as support in the period in which the reimbursable costs are incurred. Contributions are recognized as support in the period, which they are received. Program service fees are recognized as revenue in the period in which the services are rendered.

Allocation of administrative and indirect costs

Directly identifiable expenses are charged to programs and supporting services. Management and general administrative expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support of the Ministry. Such expenses are allocated on the basis of occupancy of square footage and number and category of employees. Depreciation is allocated on the basis of usage of the related property, plant and equipment.

Note 3 - Property and Equipment

Property and equipment consist of the following:

	<u>2010</u>	<u>2009</u>	<u>Useful life</u>
Land	\$ 130,000	\$ 130,000	
Building and Improvement	1,878,035	1,875,116	15 years
Green house	39,500	39,500	Fully depreciated
Furniture & fixtures	389,606	389,606	8 years
Office equipment	28,252	28,252	8 years
Computer hardware	33,092	33,092	3 years
Computer software	37,020	37,020	3 years
Autos & trucks	<u>22,979</u>	<u>22,979</u>	3 years
	2,558,484	2,555,564	
Less: accumulated depreciation	<u>(2,103,314)</u>	<u>(1,948,145)</u>	
Net property and equipment	<u>\$ 455,170</u>	<u>\$ 607,420</u>	

Depreciation expense was approximately \$155,000 and \$198,000 for the years ending June 30, 2010 and 2009, respectively.

Note 4 - Line of Credit

The Ministry has a line of credit available with Regions Bank totaling \$200,000. It is payable on demand with interest accruing monthly at the prime rate plus 6.5%. The line of credit is collateralized by all of the Ministry's assets that were not purchased with State funding. The unused amount of the line of credit was approximately \$ 188,000 at June 30, 2010.

SOUTH FLORIDA JAIL MINISTRIES, INC.
D/B/A AGAPE FAMILY MINISTRIES
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010 AND 2009

Note 5 - Hurricane Settlement

The Ministry received an insurance settlement of approximately \$183,000 during fiscal year 2010 for hurricane damages incurred by its property prior to fiscal year 2010. The insurance settlement is recorded in the accompanying statement of activities as non-operating activity. Approximately \$54,000 was expended during fiscal year 2010 for building maintenance.

Note 6 - Commitments

The Ministry maintains its office equipment under a long-term lease. Future minimum equipment rental payments required under this lease that have initial or remaining non-cancelable lease-term in excess of one year, as of June 30, 2010, are:

<u>Year Ending June 30,</u>	<u>Amount</u>
2011	\$ 12,600
2012	12,600
2013	12,600
2014	12,600
2015	<u>11,550</u>
	<u>\$ 61,950</u>

Note 7 - Contingencies

Grantors

The Ministry receives a significant portion of its funding from public grants. A significant reduction in the level of this funding, if this were to occur, would have an effect on the Ministry's ability to carry out its programs and activities.

Cost reflected in the accompanying financial statements relating to government funded programs are subject to audit by the Grantor. The possible disallowance by the Grantor of any item charged to the program, if any, cannot be determined at this time. No provision for any liability that may result has been made in the financial statements.

Note 8 - Subsequent Events

The Ministry has evaluated events and transactions for subsequent events that would impact the financial statements for the year ended June 30, 2010 through September 16, 2010, the date the financial statements were available to be issued. There were no subsequent events that require recognition or disclosure in the financial statements.

SOUTH FLORIDA JAIL MINISTRIES, INC.

D/B/A

AGAPE FAMILY MINISTRIES

SCHEDULES OF FUNCTIONAL EXPENSES

FOR THE YEARS ENDED JUNE 30, 2010 AND 2009

**SOUTH FLORIDA JAIL MINISTRIES, INC.
D/B/A AGAPE FAMILY MINISTRIES
SCHEDULE OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2010**

Description	Program Service					Total Program Services	Supporting Services	
	Outpatients	Residential Level II	Medical Services	Case Management	Child Care		General & Admin	Total
Salaries	\$ 396,191	\$ 667,478	\$ 59,163	\$ 141,420	\$ 29,662	\$ 1,293,914	\$ 168,293	\$ 1,462,207
Fringe benefits	45,088	107,898	8,141	18,021	7,022	186,169	25,304	211,474
Building occupancy		15,133			60	15,193	23,462	38,655
Professional services	14,732	23,387	37,203	484		75,806	304,565	380,371
Travel	3,141	187		360	527	4,215	11,470	15,686
Equipment							16,164	16,164
Food services		80,465				80,465	3,038	83,502
Medical and pharmacy & other		38,233				38,233		38,233
Utilities & telephone	600	40,064				40,664	16,868	57,532
Insurance		37,242				37,242	24,828	62,070
Interest paid							6,645	6,645
Operating supplies & expenses	640	5,555			75	6,270	23,324	29,594
Other	222	5,392				5,614	17,780	23,394
Depreciation							155,169	155,169
Total	460,614	1,021,033	104,508	160,285	37,346	1,783,786	796,910	2,580,696
Allocation of overhead	<u>69,092</u>	<u>253,334</u>	<u>26,127</u>	<u>32,057</u>	<u>3,361</u>	<u>383,971</u>	<u>(383,971)</u>	
Total Functional Expenses	\$ 529,706	\$ 1,274,367	\$ 130,635	\$ 192,342	\$ 40,707	\$ 2,167,757	\$ 393,880	\$ 2,580,696

**SOUTH FLORIDA JAIL MINISTRIES, INC.
D/B/A AGAPE FAMILY MINISTRIES
SCHEDULE OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2009**

<u>Description</u>	<u>Program Service</u>					<u>Total Program Services</u>	<u>Supporting Services</u>	
	<u>Outpatients</u>	<u>Residential Level II</u>	<u>Medical Services</u>	<u>Case Management</u>	<u>Child Care</u>		<u>General & Admin</u>	<u>Total</u>
Salaries	\$ 260,853	\$ 588,549	\$ 47,390	\$ 91,779	\$ 15,757	\$ 1,004,328	\$ 112,714	\$ 1,117,042
Fringe benefits	39,128	117,710	7,108	13,767	2,364	180,077	39,375	219,452
Building occupancy		46,443				46,443	26,391	72,834
Professional services	14,183	15,550	60,631	1,212		91,575	283,980	375,556
Travel	3,787			408	215	4,410	10,137	14,547
Equipment							20,120	20,120
Food services		57,633				57,633	17,019	74,652
Medical and pharmacy & other		51,843				51,843		51,843
Utilities & telephone	150	66,222				66,372	16,407	82,779
Insurance		28,605				28,605	19,070	47,675
Interest paid							3,650	3,650
Operating supplies & expenses	250	1,869	5,685			7,803	25,559	33,362
Other	4,300	3,015				7,315	22,354	29,669
Depreciation							197,728	197,728
Provision for bad debts							5,161	5,161
Total	322,651	977,438	120,815	107,165	18,336	1,546,404	850,828	2,397,232
Allocation of overhead	<u>62,329</u>	<u>332,571</u>	<u>37,010</u>	<u>24,607</u>	<u>1,586</u>	<u>458,103</u>	<u>(458,103)</u>	
Total Functional Expenses	\$ 384,980	\$ 1,310,009	\$ 157,825	\$ 131,772	\$ 18,767	\$ 2,003,353	\$ 393,880	\$ 2,397,232

**SOUTH FLORIDA JAIL MINISTRIES, INC.
D/B/A AGAPE FAMILY MINISTRIES
COST CENTER ACTUAL EXPENSES AND REVENUE SCHEDULES
FOR THE YEAR ENDED JUNE 30, 2010**

AGENCY: SFJM dba Agape Family Ministries

CONTRACT #: KD228-03

PART I: ACTUAL FUNDING SOURCES & REVENUES

FUNDING SOURCES & REVENUES A	STATE-SAMH-FUNDED COST CENTERS						Tot. for All State- Designated SAMH Cost Centers (D+E) F	Non-SAMH Cost Center G	Total Funding (F+G) H
	STATE-DESIGNATED SAMH COST CENTERS								
	STATE SAMH-FUNDED COST CENTERS								
	Outpatient	Residential Level II	Medical Services	Case Management	Total for State SAMH-Funded Cost Centers D				
IA. TOTAL STATE SAMH FUNDING									
(1) South Florida Provider Coalition	\$314,139		\$10,978	\$10,295	\$335,411	\$335,411		\$335,411	
(2) Department of Children and Family	\$941,329		\$196,727	\$42,972	\$1,181,028	\$1,181,028	\$0	\$1,181,028	
	\$0	\$1,255,468	\$207,705	\$53,266	\$1,516,439	\$1,516,439	\$0	\$1,516,439	
IB. OTHER GOVT. FUNDING									
(1) Homeless Trust					\$0	\$0		\$0	
(2) Medicaid	\$390,626	\$144,591			\$535,217	\$535,217		\$535,217	
(3) Local Government	\$99,565				\$99,565	\$99,565		\$99,565	
	\$490,191	\$144,591	\$0	\$0	\$634,782	\$634,782	\$0	\$634,782	
TOT. OTHER GOVT. FUNDING =									
IC. ALL OTHER REVENUES									
(1) 1st & 2nd Party Payments		\$35,396			\$35,396	\$35,396	\$0	\$35,396	
(2) 3rd Party Payments (except Medicare)		\$55,601			\$55,601	\$55,601		\$55,601	
(3) Medicare								\$0	
(4) Contributions and Donations							\$146,373	\$146,373	
(5) Other							\$81,600	\$81,600	
TOT. ALL OTHER REVENUES =		\$90,996	\$0	\$0	\$90,996	\$90,996	\$227,972	\$318,969	
TOTAL FUNDING =	\$490,191	\$1,491,055	\$207,705	\$53,266	\$2,242,217	\$2,242,217	\$227,972	\$2,470,190	

SOUTH FLORIDA JAIL MINISTRIES, INC.
D/B/A AGAPE FAMILY MINISTRIES
COST CENTER ACTUAL EXPENSES AND REVENUE SCHEDULES
FOR THE YEAR ENDED JUNE 30, 2010

AGENCY: SFJM dba Agape Family Ministries

CONTRACT #: KD228-03

PART I: ACTUAL EXPENSES

FUNDING SOURCES & REVENUES	STATE-DESIGNATED SAMH COST CENTERS										Total Funding (F+G+H+I)
	STATE SAMH-FUNDED COST CENTERS										
	A	B	C	D	E	F	G	H	I	J	
	Outpatient	Residential Level II	Medical Services	Case Management	Child Care	Total for State SAMH-Funded Cost Centers	Tot. for All State-Designated SAMH Cost Centers (D+E)	Other Support Cost	Non-SAMH Cost Center	Total	
IIA. PERSONNEL EXPENSES											
(1) Salaries	\$396,191	\$667,478	\$59,163	\$141,420	\$29,662	\$1,293,914	\$1,293,914		\$168,293	\$1,462,207	
(2) Fringe Benefits	\$45,088	\$107,898	\$8,141	\$18,021	\$7,022	\$186,169	\$186,169		\$25,304	\$211,474	
	\$441,279	\$775,376	\$67,305	\$159,441	\$36,683	\$1,480,083	\$1,480,083		\$193,597	\$1,673,681	
IIIB. OTHER EXPENSES											
(1) Building Occupancy		\$15,133			\$60	\$15,193	\$15,193		\$23,462	\$38,655	
(2) Professional Services	\$14,732	\$23,387	\$37,203	\$484		\$75,806	\$75,806		\$304,565	\$380,371	
(3) Travel	\$3,141	\$187		\$360	\$527	\$4,215	\$4,215		\$16,164	\$15,686	
(4) Equipment						\$0	\$0		\$3,038	\$3,038	
(5) Food Services		\$80,465				\$80,465	\$80,465		\$16,868	\$97,333	
(6) Medical and Pharmacy & Other		\$38,233				\$38,233	\$38,233		\$24,828	\$63,061	
(8) Utilities & Telephone	\$600	\$40,064				\$40,664	\$40,664		\$23,324	\$64,000	
(8) Insurance		\$37,242				\$37,242	\$37,242		\$6,645	\$43,887	
(9) Interest Paid						\$0	\$0		\$23,324	\$23,324	
(10) Operating Supplies & Expenses	\$640	\$5,555			\$75	\$6,270	\$6,270		\$17,780	\$24,050	
(11) Other	\$222	\$5,392				\$5,614	\$5,614		\$155,169	\$160,783	
(12) Depreciation									\$448,144	\$448,144	
TOTAL OTHER EXPENSES =	\$19,335	\$245,658	\$37,203	\$844	\$663	\$303,703	\$303,703	\$155,169	\$448,144	\$907,015	
TOT. PERSONNEL & OTH. EXP. =	\$460,614	\$1,021,033	\$104,508	\$160,285	\$37,346	\$1,783,786	\$1,783,786	\$155,169	\$641,741	\$2,580,696	
IIC. DISTRIBUTED INDIRECT COSTS											
(a) Other Support Cost	\$69,092	\$224,627	\$26,127	\$32,057	\$3,361	\$28,706	\$28,706	-\$155,169	\$126,462	\$0	
(b) Administration	\$69,092	\$253,334	\$26,127	\$32,057	\$3,361	\$355,264	\$355,264	\$0	-\$355,264	\$0	
TOT. DISTRD INDIRECT COSTS =	\$138,184	\$477,961	\$52,254	\$64,114	\$6,722	\$64,410	\$64,410	-\$155,169	-\$228,802	\$0	
TOTAL PROJECTED OPER. EXPENSES =	\$529,706	\$1,274,367	\$130,635	\$192,342	\$40,707	\$2,167,757	\$2,167,757	\$0	\$412,939	\$2,580,696	
IIID. UNALLOWABLE COSTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	

**SOUTH FLORIDA JAIL MINISTRIES, INC.
D/B/A AGAPE FAMILY MINISTRIES
COST CENTER ACTUAL EXPENSES AND REVENUE SCHEDULES
FOR THE YEAR ENDED JUNE 30, 2009**

AGENCY: SFJM dba Agape Family Ministries

CONTRACT #: KD228-03

PART I: ACTUAL FUNDING SOURCES & REVENUES

FUNDING SOURCES & REVENUES A	STATE-SAMH-FUNDED COST CENTERS						Total for All State-Designated SAMH Cost Centers (D+E) F	Non-SAMH Cost Center G	Total Funding (F+G) H
	STATE-DESIGNATED SAMH COST CENTERS								
	Outpatient	Residential Level II	Medical Services	Case Management	Total for State SAMH-Funded Cost Centers D				
IA. TOTAL STATE SAMH FUNDING									
(1) South Florida Provider Coalition	\$265,282	\$6,927	\$14,249		\$286,458	\$286,458		\$286,458	
(2) Department of Children and Family	\$506,159	\$530,661	\$58,094		\$1,094,914	\$1,094,914		\$1,094,914	
(3) Department of Corrections	\$133,751				\$133,751	\$133,751		\$133,751	
TOT STATE SAMH FUNDING	\$133,751	\$771,441	\$537,588	\$72,343	\$1,515,123	\$1,515,123	\$0	\$1,515,123	
IB. OTHER GOVT. FUNDING									
(1) Homeless Trust					\$0	\$0		\$0	
(2) Medicaid	\$116,710	\$105,397	\$222,106		\$222,106	\$222,106		\$222,106	
(3) Local Government	\$116,710	\$105,397	\$0		\$222,106	\$222,106	\$0	\$222,106	
TOT. OTHER GOVT. FUNDING =	\$116,710	\$105,397	\$0	\$0	\$222,106	\$222,106	\$0	\$222,106	
IC. ALL OTHER REVENUES									
(1) 1st & 2nd Party Payments	\$10,058	\$45,256	\$55,314		\$55,314	\$55,314		\$55,314	
(2) 3rd Party Payments (except Medicare)		\$7,396	\$40		\$7,436	\$7,436		\$7,436	
(3) Medicare								\$0	
(4) Contributions and Donations							\$27,922	\$27,922	
(5) Other							\$152,915	\$152,915	
TOT. ALL OTHER REVENUES =	\$10,058	\$52,652	\$40	\$0	\$62,750	\$62,750	\$180,838	\$243,588	
TOTAL FUNDING =	\$260,518	\$929,490	\$537,628	\$72,343	\$1,799,980	\$1,799,980	\$180,838	\$1,980,818	

**SOUTH FLORIDA JAIL MINISTRIES, INC.
D/B/A AGAPE FAMILY MINISTRIES
COST CENTER ACTUAL EXPENSES AND REVENUE SCHEDULES
FOR THE YEAR ENDED JUNE 30, 2009**

AGENCY: SFJM dba Agape Family Ministries

CONTRACT #: KD228-03

PART I: ACTUAL EXPENSES

FUNDING SOURCES & REVENUES	STATE-DESIGNATED SAMH COST CENTERS										Total for All State-Designated SAMH Cost Centers (D+E)	Other Support Cost	Non-SAMH Cost Center	Total Funding (F+G+H)		
	STATESAMH-FUNDED COST CENTERS															
	A	D														
		Outpatient	Residential Level II	Medical Services	Case Management	Child Care	Total for State SAMH-Funded Cost Centers	F	G	H					I	
IIA. PERSONNEL EXPENSES																
(1) Salaries	\$260,853	\$588,549	\$47,390	\$91,779	\$15,757	\$1,004,328	\$1,004,328				\$1,004,328			\$112,714		\$1,117,042
(2) Fringe Benefits	\$12,616	\$24,928	\$3,201	\$4,211	-\$7,989	\$36,966	\$36,966				\$36,966			\$182,486		\$219,452
	\$273,469	\$613,477	\$50,591	\$95,989	\$7,768	\$1,041,295	\$1,041,295				\$1,041,295			\$295,200		\$1,336,495
TOTAL PERSONNEL EXPENSES =																
IIIB. OTHER EXPENSES																
(1) Building Occupancy	\$14,183	\$46,443		\$1,212		\$46,443	\$46,443				\$46,443			\$26,391		\$72,834
(2) Professional Services	\$3,787	\$15,550	\$60,631	\$408	\$215	\$91,575	\$91,575				\$91,575			\$226,843		\$318,418
(3) Travel						\$4,410	\$4,410				\$4,410			\$10,137		\$14,547
(4) Equipment						\$0	\$0				\$0			\$20,120		\$20,120
(5) Food Services		\$57,633				\$57,633	\$57,633				\$57,633			\$472		\$58,105
(6) Medical and Pharmacy & Other	\$150	\$51,843				\$51,843	\$51,843				\$51,843			\$16,407		\$68,250
(8) Utilities & Telephone		\$66,222				\$66,372	\$66,372				\$66,372			\$19,070		\$85,442
(8) Insurance		\$28,605				\$28,605	\$28,605				\$28,605			\$3,650		\$32,255
(9) Interest Paid						\$0	\$0				\$0			\$25,559		\$25,559
(10) Operating Supplies & Expenses	\$250	\$1,869	\$5,685			\$7,803	\$7,803				\$7,803			\$152,361		\$159,677
(11) Other	\$4,300	\$3,015				\$7,315	\$7,315				\$7,315			\$197,728		\$197,728
(12) Depreciation														\$501,010		\$501,010
TOTAL OTHER EXPENSES =	\$22,669	\$271,180	\$66,316	\$1,620	\$215	\$362,000	\$362,000				\$362,000			\$197,728		\$1,060,738
TOT. PERSONNEL & OTH. EXP. =	\$296,138	\$884,657	\$116,907	\$97,608	\$7,983	\$1,403,295	\$1,403,295				\$1,403,295			\$796,210		\$2,397,233
IIIC. DISTRIBUTED INDIRECT COSTS																
(a) Other Support Cost	\$88,842	\$71,490	\$40,918	\$34,163	\$2,794	\$71,490	\$71,490				\$71,490			\$126,238		\$207,728
(b) Administration	\$88,842	\$353,863	\$40,918	\$34,163	\$2,794	\$520,579	\$520,579				\$520,579			-\$520,579		\$0
TOT. DISTRD INDIRECT COSTS =	\$177,684	\$425,353	\$81,836	\$68,326	\$5,588	\$123,069	\$123,069				\$123,069			-\$294,341		\$29,687
TOTAL OPER EXPENSES =	\$384,980	\$1,310,009	\$157,825	\$131,772	\$10,777	\$1,995,364	\$1,995,364				\$1,995,364			\$401,869		\$2,397,233
IIID. UNALLOWABLE COSTS	\$0	\$0	\$0	\$0	\$0	\$0	\$0				\$0			\$0		\$0

SOUTH FLORIDA JAIL MINISTRIES, INC.

D/B/A

AGAPE FAMILY MINISTRIES

**REQUIRED SUPPLEMENTAL SCHEDULES FOR
THE DEPARTMENT OF CHILDREN AND FAMILIES**

FOR THE YEARS ENDED JUNE 30, 2010 AND 2009

**SOUTH FLORIDA JAIL MINISTRIES, INC.
D/B/A AGAPE FAMILY MINISTRIES
SCHEDULE OF STATE EARNINGS
FOR THE YEAR ENDED JUNE 30, 2010**

1. Total Expenditures	\$ 2,580,696
2. Less Other State and Federal Funds	(0)
3. Less Non-Match ADM Funds	(1,516,439)
4. Less Unallowable Patient Fees	<u>(535,217)</u>
5. Total Allowable Expenditures (Sum of lines 1, 2, 3 and 4)	<u>529,040</u>
6. Maximum Available Earnings (Line 5 time 75%)	396,780
7. Amount of State Funds Requiring Match (Total amount of contract fund paid by the Department)	<u>157,962</u>
8. Amount Due to Department. (Subtract line 7 from line 6, If negative, the amount of the difference is due to the Department up to the amount of line 7)	<u>\$ 238,818</u>

**SOUTH FLORIDA JAIL MINISTRIES, INC.
D/B/A AGAPE FAMILY MINISTRIES
SCHEDULE OF STATE EARNINGS
FOR THE YEAR ENDED JUNE 30, 2009**

9. Total Expenditures	\$ 2,397,232
10. Less Other State and Federal Funds	(133,750)
11. Less Non-Match ADM Funds	(1,381,373)
12. Less Unallowable Patient Fees	<u>(222,106)</u>
13. Total Allowable Expenditures (Sum of lines 1, 2, 3 and 4)	<u>660,003</u>
14. Maximum Available Earnings (Line 5 time 75%)	495,002
15. Amount of State Funds Requiring Match (Total amount of contract fund paid by the Department)	<u>(144,473)</u>
16. Amount Due to Department. (Subtract line 7 from line 6, If negative, the amount of the difference is due to the Department up to the amount of line 7)	<u>\$ 350,529</u>