

CENTRAL FLORIDA CHILD HEALTH PROGRAM, INC.

Financial Statements

June 30, 2012

(With Independent Auditors' Report Thereon)

CENTRAL FLORIDA CHILD HEALTH PROGRAM, INC.

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Fontana C.P.A.s, P.A.

Independent Auditors' Report

To the Board of Directors
Central Florida Child Health Program, Inc.:

We have audited the accompanying statement of financial position of the Central Florida Child Health Program, Inc. (the Organization) as of June 30, 2012, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year summarized comparative information has been derived from Central Florida Child Health Program, Inc.'s 2011 financial statements and, in our report dated January 24, 2012; we expressed an unqualified opinion on those financial statements.

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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides 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 Central Florida Child Health Program, Inc. as of June 30, 2012, and the changes in its net assets and its cash flows for the year 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 a report dated October 22, 2012 on our consideration of Central Florida Child Health Program, 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 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 audit was performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by Chapter 10.650, Rules of the Auditor General, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

FONTANA CPAs

A handwritten signature in black ink that reads "Fontana CPAs" in a cursive, stylized font.

October 22, 2012

CENTRAL FLORIDA CHILD HEALTH PROGRAM, INC.

Statement of Financial Position

June 30, 2012

With comparative totals for 2011

Assets	2012	2011
Current assets:		
Cash	\$ 756,817	817,887
Grants and contracts receivable	189,132	143,616
Other assets	2,204	—
Total current assets	948,153	961,503
Equipment, net of accumulated depreciation	106,270	103,854
Total assets	\$ 1,054,423	1,065,357
Liabilities and Net Assets		
Current liabilities:		
Accounts payable	\$ 1,178	9,477
Accrued salaries	29,405	108,897
Accrued employee benefits	64,218	107,130
Deferred revenue	43,386	293,096
Total current liabilities	138,187	518,600
Net assets:		
Unrestricted	916,236	546,757
Temporarily restricted	—	—
Total net assets	916,236	546,757
	\$ 1,054,423	1,065,357

See accompanying notes to financial statements.

CENTRAL FLORIDA CHILD HEALTH PROGRAM, INC.

Statement of Activities

June 30, 2012
With comparative totals for 2011

	<u>2012</u>	<u>2011</u>
Unrestricted support and revenues:		
Case management	\$ 1,608,220	1,495,687
Grant revenue	1,025,422	1,014,615
Medicaid reimbursement	—	127,454
Other revenue	1,162	17
Total unrestricted support and revenues	<u>2,634,804</u>	<u>2,637,773</u>
Expenses:		
Program services:		
Case management services	1,047,849	1,248,174
Primary care	735,725	601,831
Medical foster care	356,715	289,804
Total program services	<u>2,140,289</u>	<u>2,139,809</u>
Supporting services:		
Management and general	125,036	125,189
Total expenses	<u>2,265,325</u>	<u>2,264,998</u>
Increase in net assets	369,479	372,775
Net assets at beginning of year	546,757	677,418
Prior period adjustment (Note 7)	—	(503,436)
Net assets at end of year	<u>\$ 916,236</u>	<u>546,757</u>

See accompanying notes to financial statements.

CENTRAL FLORIDA CHILD HEALTH PROGRAM, INC.

Statement of Functional Expenses

June 30, 2012

With comparative totals for 2011

	Program services				Supporting services	Total expenses	
	Case management services	Primary care	Medical foster care	Total	Management and general	2012	2011
Salaries	\$ 740,187	519,707	251,979	1,511,873	62,995	1,574,868	1,531,259
Payroll taxes	72,857	51,155	24,802	148,814	6,201	155,015	121,008
Employee benefits	150,129	105,410	51,108	306,647	12,777	319,424	257,784
Total salaries and related expenses	963,173	676,272	327,889	1,967,334	81,973	2,049,307	1,910,051
Patient Services	7,294	5,121	2,483	14,898	621	15,519	152,490
Rent	23,784	16,700	8,097	48,581	2,024	50,605	53,144
Office Supplies	11,498	8,073	3,914	23,485	979	24,464	36,378
Consultant	17,825	12,516	6,068	36,409	1,516	37,925	28,951
Insurance	—	—	—	—	3,185	3,185	16,224
Telephone	3,722	2,614	1,267	7,603	317	7,920	10,819
Training	3,424	2,404	1,166	6,994	291	7,285	10,650
Travel	6,310	4,430	2,148	12,888	537	13,425	9,560
Postage	2,047	1,437	697	4,181	174	4,355	5,472
Equipment Maintenance	—	—	—	—	7,193	7,193	5,184
Equipment Lease	953	669	324	1,946	81	2,027	4,739
Printing	1,123	788	382	2,293	96	2,389	4,682
Professional Fees	1,465	1,028	499	2,992	125	3,117	3,578
Miscellaneous	5,231	3,673	1,781	10,685	445	11,130	11,368
Total expenses before depreciation	1,047,849	735,725	356,715	2,140,289	99,557	2,239,846	2,263,290
Depreciation	—	—	—	—	25,479	25,479	1,708
Total expenses	\$ 1,047,849	735,725	356,715	2,140,289	125,036	2,265,325	2,264,998

See accompanying notes to financial statements.

CENTRAL FLORIDA CHILD HEALTH PROGRAM, INC.

Statement of Cash Flows

June 30, 2012

With comparative totals for 2011

	<u>2012</u>	<u>2011</u>
Cash flows from operating activities:		
Change in net assets	\$ 369,479	372,775
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	25,479	1,708
Prior period adjustment	—	(503,436)
(Increase)/decrease in grants and contracts receivable	(45,516)	53,992
(Increase)/decrease in other assets	(2,204)	1,411
Decrease in accounts payable	(8,299)	(53,022)
(Decrease)/increase in accrued salaries	(79,491)	28,268
(Decrease)/increase in employee benefits	(42,913)	49,695
(Decrease)/increase in deferred revenue	(249,710)	293,097
Net cash (used)/provided by operating activities	<u>(33,175)</u>	<u>244,488</u>
Cash flows from investing activities:		
Purchase of equipment	<u>(27,895)</u>	<u>(103,760)</u>
Net cash used in investing activities	<u>(27,895)</u>	<u>(103,760)</u>
Net (decrease)/increase in cash	(61,070)	140,728
Cash at beginning of year	<u>817,887</u>	<u>677,159</u>
Cash at end of year	<u><u>\$ 756,817</u></u>	<u><u>817,887</u></u>

See accompanying notes to financial statements.

CENTRAL FLORIDA CHILD HEALTH PROGRAM, INC.

Notes to Financial Statements

June 30, 2012

(1) Nature of Business and Summary of Significant Accounting Policies

Central Florida Child Health Program, Inc. (the Organization) is a Florida Corporation (not-for-profit). The Organization was incorporated in September 1991 and commenced operations in November 1991.

The principal purpose of the Organization is the operation of a case management program in Central Florida to coordinate with the State of Florida Department of Health for the purpose of ensuring that children at the poverty level have available to them and receive primary medical care. The Organization shares portions of its resources and personnel with the Central Florida office of Children's Medical Services (CMS). The services provided under the program include preventive health care, immunizations and early pediatric screening diagnosis and treatment. The Organization arranges the delivery of medical care through a network of participating physicians.

(a) Basis of Accounting

These financial statements, which are presented on the accrual basis of accounting, have been prepared to focus on the Organization as a whole and to present revenue, expenses, and net assets based on the existence or absence of donor-imposed restrictions. Accordingly, net assets and changes therein are classified as follows:

Unrestricted net assets – Net assets not subject to donor-imposed stipulations.

Temporarily restricted net assets – Net assets which are subject to donor-imposed stipulations that may or will be met by actions of the Organization and/or the passage of time. As of June 30, 2012, the Organization did not have any temporarily restricted net assets.

Revenue is reported as increases in unrestricted net assets unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in unrestricted net assets. Federal and state grants are considered exchange transactions and are recorded as unrestricted revenue when earned.

Contributions received with donor-imposed restrictions that are met in the same year as received are reported as revenue of the unrestricted net asset class. Contributions are recognized when the donor makes a promise to give to the Organization, that is, in substance, unconditional.

(b) Equipment

Equipment is stated at cost, if purchased, or at estimated fair value at the date of receipt if acquired by gift. Depreciation is calculated using the straight-line method over the estimated useful lives of the respective assets. Major renewals and betterments are capitalized. Maintenance, repairs and minor renewals are expensed as incurred. It is the policy of the Organization to maintain all equipment in good condition.

CENTRAL FLORIDA CHILD HEALTH PROGRAM, INC.

Notes to Financial Statements

June 30, 2012

Property acquired with governmental funds is considered to be owned by the Organization while used in the program for which it was purchased or in future authorized programs; however, its disposition as well as the ownership of any proceeds therefrom is subject to applicable regulations.

(c) *Deferred Revenue*

Funds received under contractual agreements are deferred until earned.

(d) *Accrued Benefits*

Accrued benefits represent vested vacation leave and accrued retirement benefits. These benefits are charged as an expense in the period in which it is earned by the employee.

(e) *Donated Services and Materials*

Donated services are recorded at their estimated fair value if the services received create or enhance non-financial assets or the services require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation.

(f) *Functional Allocation of Expenses*

Expenses are allocated between program services and management and general. Salaries are allocated based on actual time spent in these activities or administration of programs. Other expenses are allocated based on direct usage or management's estimates of the benefit derived by each activity.

(g) *Income Taxes*

The Organization is exempt from Federal income taxes under Section 501(c)(3) of the Internal Revenue Code and from state income taxes under similar provisions of the Florida Income Tax Code. Accordingly, no provision for income taxes has been included in the accompanying financial statements. The Organization is subject to the accounting standards on accounting for uncertainty in income taxes. Management does not believe it has taken any tax positions that are subject to a significant degree of uncertainty.

(h) *Use of Estimates*

Management of the Organization has made a number of estimates and assumptions relating to the reporting of assets and liabilities and the disclosure of contingent assets and liabilities, as well as pro rata allocations in the recording of expenditures, to prepare these financial statements in conformity with accounting principles generally accepted in the United States of America. Actual results could differ from those estimates.

CENTRAL FLORIDA CHILD HEALTH PROGRAM, INC.

Notes to Financial Statements

June 30, 2012

(2) Equipment

Equipment consists of the following at June 30, 2012:

		<u>Estimated Useful Life</u>
Equipment	\$ 274,218	5 – 10 years
Leasehold improvements	47,947	5 – 10 years
Furniture and fixtures	<u>32,003</u>	5 – 10 years
	354,168	
Less accumulated depreciation	<u>(247,898)</u>	
	<u>\$ 106,270</u>	

(3) Related Party Transactions

During the year ended June 30, 2012, one Board member was paid a total of \$18,000 for his services as Medical Director.

(4) Retirement Plan

The Organization sponsors a defined contribution retirement plan that covers all employees. Employees may contribute up to the maximum allowed by the Internal Revenue Code. Certain modifications were made to the plan during fiscal year 2012. These modifications went into effect on January 1, 2012. Up until December 31, 2011, the Organization provided a 3% non-elective match contribution and a discretionary contribution. Effective January 1, 2012, the Organization provided up to a 6% elective match contribution and a discretionary contribution. Retirement plan expense was \$118,203 for the year ended June 30, 2012.

(5) Concentrations

For the year ended June 30, 2012, revenue from contracts with State of Florida or a department with the State of Florida represented 99% of the Organization's revenue.

(6) Commitments and Contingencies

The Organization may be subject to audit examination by funding sources to determine compliance with grant conditions. In the event that expenditures would be disallowed, repayment could be required. Management believes the Organization is in compliance with the terms of its grant agreements.

CENTRAL FLORIDA CHILD HEALTH PROGRAM, INC.

Notes to Financial Statements

June 30, 2012

(7) Prior Period Adjustment

During the audit for the year ended June 30, 2011, we noted two items related to prior periods that have been adjusted in the accompanying financial statements. These adjustments were as follows:

Deferred revenue - Primary care	\$	384,436
Deferred revenue - Medical foster care		<u>119,000</u>
	\$	<u><u>503,436</u></u>

(8) Subsequent Events

Management has evaluated subsequent events through October 22, 2012, the date which the financial statements were available for issue.

Management has concluded that there are no subsequent events requiring disclosure.

Supplementary Information

CENTRAL FLORIDA CHILD HEALTH PROGRAM, INC.

Schedule of Expenditures of Federal and State Awards

June 30, 2012

<u>Grantor/Pass-Through Grantor Program Title</u>	<u>Grant period</u>	<u>Federal CFDA #</u>	<u>Federal Expenditures</u>
State of Florida Department of Health, Primary Care	7/1/11-6/30/12	93.994	\$ 166,697
<u>Grantor/Pass-Through Grantor Program Title</u>	<u>Grant period</u>	<u>State Contract & CSFA #</u>	<u>State Expenditures</u>
State of Florida Department of Health, Primary Care	7/1/11-6/30/12	COQPM CSFA #64.007	623,306
State of Florida Department of Health, Medical Foster Care	7/1/11-6/30/12	COQSE CSFA #64.010	<u>235,419</u>
Total Federal and State Expenditures			<u>\$ 1,025,422</u>

See independent auditor's report and notes to financial statements.

CENTRAL FLORIDA CHILD HEALTH PROGRAM, INC.

Note to Schedule of Expenditures of Federal and State Awards

June 30, 2012

(1) General

The accompanying Schedule of Expenditures of Federal and State awards includes the grant activity of Organization and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Chapter 10.650, *Rules of the Auditor General*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the basic financial statements.

CENTRAL FLORIDA CHILD HEALTH PROGRAM, INC.

Schedule of Findings and Questioned Costs

Year ended June 30, 2012

(1) Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

- | | | |
|--|------------------|------------------|
| • Material weakness(es) identified | <u> </u> | <u> X </u> |
| | Yes | No |
| • Significant deficiencies(s) identified that are not considered to be material weaknesses | <u> X </u> | <u> </u> |
| | Yes | None Reported |
| • Noncompliance material to financial statements noted | <u> </u> | <u> X </u> |
| | Yes | No |

Federal and State Awards

Internal control over major programs:

- | | | |
|--|-----------------|------------------|
| • Material weakness(es) identified | <u> </u> | <u> X </u> |
| | Yes | No |
| • Significant deficiencies(s) identified that are not considered to be material weaknesses | <u> </u> | <u> X </u> |
| | Yes | None Reported |

Type of auditor's report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Chapter 10.650 *Rules of Auditor General*:

<u> </u>	<u> X </u>
Yes	No

CENTRAL FLORIDA CHILD HEALTH PROGRAM, INC.

Schedule of Findings and Questioned Costs

Year ended June 30, 2012

Identification of major programs:

<u>CSFA Number(s)</u>	<u>Name of State Project</u>
64.007	Primary Care

Dollar threshold used to distinguish between
type A and type B for State projects: \$257,618

(2) Findings Relating to the Financial Statements Reported in Accordance With *Government Auditing Standards*:

None.

(3) Findings and Questioned Costs Relating to Federal and State awards:

None.

(4) Other Issues

No summary schedule of prior audit findings is presented because there were no prior year audit findings reported.



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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*

The Board of Directors
Central Florida Child Health Program, Inc.:

We have audited the financial statements of Central Florida Child Health Program, Inc., Inc. as of June 30, 2012, and have issued our report thereon dated October 22, 2012. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Central Florida Child Health Program, Inc.'s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Central Florida Child Health Program, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Central Florida Child Health Program, Inc.'s internal control over financial reporting.

A deficiency in internal control 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 misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as described above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Central Florida Child Health Program, Inc.'s financial statements are free of 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*.

We noted certain matters that we reported to management in a separate letter dated October 22, 2012.

This report is intended solely for the information and use of the Board of Directors, management, and Federal and State awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

FONTANA CPAs

A handwritten signature in black ink that reads "Fontana CPAs". The script is cursive and stylized, with the "F" being particularly large and the "CPAs" written in a smaller, more compact hand.

October 22, 2012



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**Independent Auditors' Report on Compliance with Requirements
That Could Have a Direct and Material Effect on Each Major Program and on
Internal Control Over Compliance in Accordance with Chapter 10.650, *Rules of Auditor General***

The Board of Directors
Central Florida Child Health Program, Inc.:

Compliance

We have audited Central Florida Child Health Program, Inc.'s (the Organization's) compliance with the types of compliance requirements in the Florida Department of Financial Services' State Projects Compliance Supplement, that could have a direct and material effect on each of the Organization's major state projects as of June 30, 2012. The Organization's major state projects are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major state projects is the responsibility of the Organization's management. Our responsibility is to express an opinion on the Organization's compliance based on our audit.

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; and Chapter 10.650, *Rules of the Auditor General*. Those standards and Chapter 10.650, *Rules 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 state project occurred. An audit includes examining, on a test basis, evidence about the Organization'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. Our audit does not provide a legal determination of the Organization's compliance with those requirements.

In our opinion, the Organization complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major state projects as of June 30, 2012.

Internal Control Over Compliance

The management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to state projects. In planning and performing our audit, we considered the Organization's internal control over compliance with requirements that could have a direct and material effect on a major state project in order to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with 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 the Central Florida Child Health Program, 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 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 will not be prevented, or detected and corrected, on a timely basis.

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be *material weaknesses*, as described above.

We noted a certain matter that we reported to management in a separate letter dated October 22, 2012.

This report is intended solely for the information and use of the Board of Directors, management, and Federal and State awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

FONTANA CPAs

A handwritten signature in black ink that reads "Fontana CPAs". The signature is written in a cursive, flowing style.

October 22, 2012