

**MCGRAW CERTIFIED PUBLIC ACCOUNTING, INC.**

**THE UNLIMITED PATH OF CENTRAL FLORIDA, INC.  
FINANCIAL STATEMENTS  
AND AUDITOR'S REPORT  
FOR THE YEAR ENDED DECEMBER 31, 2014**

THE UNLIMITED PATH OF CENTRAL FLORIDA, INC.  
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THE UNLIMITED PATH OF CENTRAL FLORIDA, INC.  
 SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE  
 FOR THE YEAR ENDED DECEMBER 31, 2014

State Agency, Pass-Through Entity, <u>State Project</u>	<u>CFDA/ CSFA Number</u>	<u>Contract Grant Number</u>	<u>Expenditures</u>	<u>Transfers to Subrecipients</u>
State Agency Name:				
State of Florida, Department of Corrections				
Substance Abuse Services	70.016	C2560	556,796.00	-0-
Substance Abuse Services	70.016	C2330	1,348,758.00	-0-
Substance Abuse Services	70.016	C2332	993,339.00	-0-
Substance Abuse Services	70.016	C2727	272,562.00	-0-
Substance Abuse Services	70.016	C2797	1,345,335.00	-0-
Substance Abuse Services	70.016	C2752	2,071,927.00	-0-
General & Administrative			<u>812,690.00</u>	<u>-0-</u>
Total Expenditures of State Financial Assistance			<u>\$7,401,407.00</u>	<u>-0-</u>

See accompanying independent auditor's report and notes to the  
 schedule of expenditures of state financial assistance.

# MCGRAW CERTIFIED PUBLIC ACCOUNTING, INC.

## INDEPENDENT AUDITOR'S REPORT ON ADDITIONAL INFORMATION

To the Board of Directors  
The Unlimited Path of Central Florida, Inc.,

Our report on our audit of the basic financial statements of The Unlimited Path of Central Florida, Inc., for the year ended December 31, 2014 appears in section 6. Our audit was performed for the purpose of forming an opinion on the basic financial statements of The Unlimited Path of Central Florida, Inc. taken as a whole. The accompanying Schedule of Expenditures of State Awards is presented for the purpose of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations" 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.



McGraw Certified Public Accounting, Inc.  
April 2, 2015

**MCGRAW CERTIFIED PUBLIC ACCOUNTING, INC.**

**Report on Compliance and on Internal Control Over Financial Reporting Based on an Audit of Financial Statements Performed in Accordance With The *Government Auditing Standards* and Chapter 10.650, *Rules of The Auditor General of The State of Florida***

Board of Directors  
The Unlimited Path of Central Florida, Inc.  
Panama City, Florida

We have audited the financial statements of the Unlimited Path of Central Florida, Inc.,(an S-Corporation) as of and for the year ended December 31, 2014, and have issued our report thereon dated April 2, 2015. 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 and Chapter 10.650, *Rules of The Auditor General, of the State of Florida*.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether The Unlimited Path of Central Florida, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 and other matters that are required to be reported under *Government Auditing Standards* or Chapter 10.650, *Rules of The Auditor General, of the State of Florida*.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered The Unlimited Path of Central Florida, Inc.'s internal control over financial reporting in order to determine our audit procedures for the purpose of expressing an opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses.

A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. This report is intended solely for the information and use of the audit committee, management and various state audit agencies and is not intended to be and should not be used by anyone other than those specified parties.

  
McGraw Certified Public Accounting, Inc.

April 2, 2014

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THE UNLIMITED PATH OF CENTRAL FLORIDA, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
For the Year Ended December 31, 2014

Section I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements:

Type of auditor’s report issued: Unqualified

Internal control over financial reporting:  
Material weakness(es) identified?   yes   x\_no

Reportable condition(s) identified that are considered  
to be material weakness(es)?   yes   x\_none reported

Noncompliance material to financial statements noted?   yes   x\_no

**Florida State Awards**

Internal Control over major program:  
Material weakness(es) identified?   yes   x\_no

Reportable condition(s) identified that are considered  
to be material weakness(es).   yes   x\_none reported

Type of auditor’s report issued on compliance for the  
state major project: Unqualified

Any findings disclosed that are required to be reported?   yes   x\_no

**Identification of major project:**

Program Title:  
State of Florida, Department of Corrections CSFA Numbers  
Substance Abuse Services 70.016

The dollar threshold used to distinguish between type A and type B programs was \$300,000 for Florida State awards for the year ended December 31, 2014.

Auditee qualified as a low risk auditee.   Xyes   \_no

THE UNLIMITED PATH OF CENTRAL FLORIDA, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)  
For the Year Ended December 31, 2014

SECTION II –FINANCIAL STATEMENT FINDINGS

None noted.

SECTIONED III – FINDINGS AND QUESTIONED COSTS FOR MAJOR STATE FINANCIAL AWARD PROGRAMS

None noted

SECTION IV- STATUS OF PRIOR YEAR STATE AWARD FINDINGS AND QUESTIONED COSTS

No findings required to be reported.

SECTION V- OTHER ISSUES

1. No management letter is required because there were no findings required to be reported in the management letter.
2. No corrective action plan is required because there were no findings required to be reported.

THE UNLIMITED PATH OF CENTRAL FLORIDA, INC.  
STATEMENT OF SUPPORT AND REVENUE  
EXPENSES AND CHANGES IN NET ASSETS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2014

REVENUES:	<u>UNRESTRICTED</u>	<u>TEMPORARILY RESTRICTED</u>	<u>PERMANENTLY RESTRICTED</u>	<u>TOTAL</u>
PROGRAM SERVICES	\$8,006,961	-0-	-0-	\$8,006,961
EXPENSES AND LOSSES				
Cost of services	6,588,717	-0-	-0-	6,588,717
General and administrative	731,895	-0-	-0-	731,895
Depreciation	70,089	-0-	-0-	70,089
Interest	<u>10,706</u>	<u>-0-</u>	<u>-0-</u>	<u>10,706</u>
TOTAL OPERATING COSTS and EXPENSES	<u>7,401,407</u>	<u>-0-</u>	<u>-0-</u>	<u>7,401,407</u>
OPERATING INCOME	605,554	-0-	-0-	605,554
NET INCOME(LOSS)	605,554	-0-	-0-	605,554
DISTRIBUTIONS	(10,000)			(10,000)
RETAINED EARNINGS				
Beginning of Year	<u>698,618</u>	<u>-0-</u>	<u>-0-</u>	<u>698,618</u>
RETAINED EARNINGS End of Year	<u>\$1,294,172</u>	<u>-0-</u>	<u>-0-</u>	<u>\$1,294,172</u>

The accompanying notes are an integral part of this financial statement.



THE UNLIMITED PATH OF CENTRAL FLORIDA, INC.  
STATEMENT OF FINANCIAL POSITION

December 31, 2014  
Unrestricted Net Assets

	General Operating	Total Board Designated	Land Buildings Vehicles	Total Unrestricted	Restricted Temporary	Restricted Permanent	Total
<b>ASSETS</b>							
<b>CURRENT ASSETS</b>							
Cash and equivalents	\$1,004,225			\$1,004,225			\$1,004,225
Other current assets	<u>318,767</u>			<u>318,767</u>			<u>318,767</u>
<b>TOTAL CURRENT</b>	<u>1,322,992</u>			<u>1,322,992</u>			<u>1,322,992</u>
<u>565,629</u>							
<b>ASSETS</b>							
<b>FIXED ASSETS, NET</b>			434,396	434,396			434,396
<b>TOTAL ASSETS</b>	<u>1,322,992</u>		<u>434,396</u>	<u>1,757,388</u>			<u>1,757,388</u>
<b>LIABILITIES AND NET ASSETS</b>							
<b>CURRENT LIABILITIES</b>							
Accounts Payable	12,920			12,920			12,920
Accrued expenses	268,657			268,657			268,657
Current portion long-term debt	<u>97,545</u>			<u>97,545</u>			<u>97,545</u>
<b>TOTAL CURRENT LIABILITIES</b>	<u>379,122</u>			<u>379,122</u>			<u>379,122</u>
<b>LONG-TERM LIABILITIES</b>							
Shareholder loans	60,724			60,724			60,724
Long-term debt	<u>-0-</u>			<u>-0-</u>			<u>-0-</u>
<b>TOTAL LONG-TERM</b>	<u>60,724</u>			<u>60,724</u>			<u>60,724</u>
<b>LIABILITIES</b>	<u>60,724</u>			<u>60,724</u>			<u>60,724</u>
<b>TOTAL LIABILITIES</b>	<u>439,846</u>			<u>439,846</u>			<u>439,846</u>
<b>NET ASSETS</b>							
Unrestricted	<u>883,146</u>			<u>1,317,542</u>			<u>1,317,542</u>
<b>TOTAL LIABILITIES</b>							
<b>AND NET ASSETS</b>	<u>\$1,322,992</u>			<u>\$1,757,388</u>			<u>\$1,757,388</u>

The accompanying notes are an integral part of this statement.

THE UNLIMITED PATH OF CENTRAL FLORIDA, INC.  
STATEMENT OF CASH FLOWS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2014

<u>Cash Flows From Operating Activities:</u>		
Net Income(Loss)		\$ 605,554
Adjustments to reconcile net income(loss) to net cash provided by operating activities:		
Depreciation expense	\$70,089	
Increase (decrease) in cash due to changes in current assets and current liabilities:		
increase in current assets	(45,316)	
Increase in current liabilities	<u>330,122</u>	
Total Adjustments		<u>354,895</u>
NET CASH PROVIDED(USED) BY OPERATING ACTIVITIES		960,449
<u>Cash Flows From Investing Activities:</u>		
Purchase of fixed assets	<u>(136,615)</u>	
NET CASH PROVIDED(USED) BY INVESTING ACTIVITIES		<u>(136,615)</u>
<u>Cash Flows From Financing Activities:</u>		
Paid Mortgage Payable	<u>(111,781)</u>	
NET CASH USED BY FINANCING ACTIVITIES		<u>(111,781)</u>
NET INCREASE IN CASH		712,053
CASH AT BEGINNING OF YEAR		<u>292,172</u>
CASH AT END OF YEAR		<u>\$ 1,004,225</u> =====
<u>Supplemental Disclosure of Cash Flow Information:</u>		
Cash paid during the year for interest		\$ 10,706

The accompanying notes are an integral part of this financial statement.

THE UNLIMITED PATH OF CENTRAL FLORIDA, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2014

**NOTE A – ORGANIZATION**

The Unlimited Path of Central Florida, Inc. is a for-profit corporation incorporated in the State of Florida. The Company is a provider of counseling services for drug and substance abuse, to help inmates enter society, and provide shelter and guidance for troubled teens.

**NOTE B – INCOME TAXES**

The Company elected and was granted S-Corporation status effective January 1, 1997. It is no longer necessary to accrue for income tax purposes as the Company is no longer liable.

**NOTE C – PROPERTY AND EQUIPMENT**

Property and equipment are recorded at cost and depreciated on a straight-line basis over the proscribed useful lives of the assets. Property and equipment are summarized as follows:

Vehicles	\$126,305
Electronic Equipment	155,021
Building	272,842
Furniture	<u>56,973</u>
	380,558
Less: Accumulated Depreciation	<u>(176,745)</u>
Net Property and Equipment	<u>\$ 434,396</u>
	=====

**NOTE D – REVENUE RECOGNITION**

Revenues for long-term contracts are recorded and billed when earned.

**NOTE E – CASH**

Cash includes cash in bank and investments in certificates of deposit.

**NOTE F – ACCOUNTS RECEIVABLE**

Accounts receivable is shown net of allowance for doubtful accounts. The allowance is based upon the historical percentage of billed accounts receivable which are denied by clients. All of the current year accounts receivable are considered collectable. The Company had zero accounts receivable at December 31, 2014.

**NOTE G – ESTIMATES**

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

**NOTE H – NOTES PAYABLE**

No long-term debt.

See independent auditor's report.

THE UNLIMITED PATH OF CENTRAL FLORIDA, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
AS OF AND FOR THE YEAR ENDED DECEMBER 31, 2014

**NOTE I – SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE**

	<u>C2330</u>	<u>C2332</u>	<u>C2560</u>	<u>C2727</u>	<u>C2797</u>	<u>C2752</u>
Payroll expenses	\$1,299,622	964,520	\$541,705	259,479	\$ 780,103	\$1,995,150
Reconciliations	-0-	-0-	-0-	-0-	-0-	-0-
Licenses & permits	-0-	945	650	3,475	450	1,395
Office supplies	389	318	-0-	672	9,447	3,471
Postage	-0-	-0-	-0-	857	-0-	-0-
Prof. Development	150	-0-	-0-	150	15,443	11,500
Recruiting	2,947	-0-	-0-	-0-	-0-	587
Dues & Subscript	-0-	-0-	-0-	-0-	1,548	-0-
Travel	1,457	1,344	14,28	1,328	9,420	8,077
Professional Fees	14,000	4,500	-0-	-0-	484,703	4,500
Telephone	-0-	-0-	-0-	-0-	4,133	-0-
Insurance	-0-	-0-	882	-0-	-0-	-0-
Repairs	-0-	-0-	150	-0-	7,511	-0-
Other	<u>33,140</u>	<u>21,712</u>	<u>11,376</u>	<u>6,601</u>	<u>32,577</u>	<u>47,247</u>
<b>TOTAL</b>	<b>\$1,348,758</b>	<b>\$993,339</b>	<b>\$556,796</b>	<b>\$272,562</b>	<b>\$1,345,335</b>	<b>\$2,071,927</b>

Total expenses:	C2560	\$ 556,796
	C2330	1,348,758
	C2332	993,339
	C2727	272,562
	C2797	1,345,335
	C2752	2,071,927
	Administrative	<u>812,690</u>
	Total	<u>\$ 7,401,407</u>

**NOTE J – LONG-TERM DEBT**

The Company had no long term debt as of December 31, 2014.

See independent auditor's report.

# MCGRAW CERTIFIED PUBLIC ACCOUNTING, INC.

## INDEPENDENT AUDITOR'S REPORT ON FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION

To the Board of Directors  
The Unlimited Path of Central Florida, Inc.  
Panama City, Florida

We have audited the accompanying statements of financial position of The Unlimited Path of Central Florida, Inc. as of December 31, 2014, 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 audits.

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 audits 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 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 Unlimited Path of Central Florida, Inc. as of December 31, 2014, 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 April 2, 2015 on our consideration of the Organization'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 read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purposes of forming opinions on the financial statements of the Organization taken as a whole. The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance is presented for purposes of additional analysis, as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, the provisions of the *Florida Single Audit Act*, Sec. 215.97, Florida Statutes, and the Executive Officer of the Governor's State Compliance Supplements, is not a required part of the financial statements. The accompanying additional supplementary information has been subjected to the auditing procedures applied in the audits of the financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the financial statements taken as a whole.



McGraw Certified Public Accounting, Inc.  
April 2, 2015

See accompanying independent auditor's report and notes to the  
Schedule of expenditures of state financial assistance.

# MCGRAW CERTIFIED PUBLIC ACCOUNTING, INC.

## **Report on Compliance and Internal Control Over Compliance Applicable to Each Federal Major Program and State Project**

To the Board of Directors  
The Unlimited Path of Central Florida, Inc.

### Compliance

We have audited the compliance of the Unlimited Path of Central Florida, Inc. with the types of compliance requirements described in the United States Office of Management and Budget (OMB) Circular A-133 Compliance Supplement, and the requirements described in the Department of Financial Services State Projects Compliance Supplement, that are applicable to each of its major federal programs and state projects for the year ended December 31, 2014. The Organization's major federal programs and state projects are identified in the Financial Section on the accompanying Schedule of Expenditures of State Financial Assistance. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs and 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 generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations; 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 referred to above that could have a direct and material effect on major federal programs or state projects 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 on the Organization's compliance with those requirements.

In our opinion, the Organization complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs and state projects for the year ended December 31, 2014, except for those findings on the Schedule of Findings and Questioned Costs.

**Report on Compliance and Internal Control Over Compliance**  
**Applicable to Each Major Federal Program and State Project**  
(continued)

Internal control over Compliance

The management of the Organization is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs and 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 federal program or state project in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and Chapter 10.650, Rules of the Auditor General.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program or state project being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We observed no matters involving the internal control over financial reporting, and its operation that we consider material weaknesses. In addition, we have not observed any reportable matters that are material weaknesses.

This report is intended for the information and use of the audit committee, management, and specific legislative or regulatory bodies and is not intended to be and should not be used by anyone other than these specified parties.



McGraw Certified Public Accounting, Inc.

April 2, 2015

# MCGRAW CERTIFIED PUBLIC ACCOUNTING, INC.

## REPORT OF CERTIFIED PUBLIC ACCOUNTANT

Board of Directors  
The Unlimited Path of Central Florida, Inc.  
Panama City, Florida

We have audited the financial statements of The Unlimited Path of Central Florida, Inc., as of December 31, 2014, and have issued our report thereon dated April 2, 2015.

We conducted our audit 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 OMB Circular A-133, Audits of States, Local governments, and Non-Profit Organizations. We have issued our independent auditor's report on Compliance and Internal Control over Compliance applicable to Contracts #C2330, #C2560, #C2727, #C2647, #C2752 and #C2332 and Schedule of Findings and Questioned Costs. Disclosures in those reports and schedule, which are dated April 2, 2015 should be considered in conjunction with this management letter. Additionally, our audit was conducted in accordance with Chapter 10.650, Rules of the Auditor General.

The Rules of the Auditor General (Sec. 10.654(1)(d)) require disclosure in the management letter of the following matters if not already addressed in the auditor's reports on compliance and internal controls or schedule of findings and questioned costs: (1) violation of laws, rules, regulations and contractual provisions that have occurred, or are likely to have occurred; (2) improper or illegal expenditures; (3) improper or inadequate accounting procedures (e.g. the omission of required disclosures from the financial statements); (4) failures to properly record financial transactions; and (5) other inaccuracies, shortages, defalcations, and instances of fraud discovered by, or that come to the attention of, the auditor. Our audit disclosed no additional matters required to be disclosed.

This management letter is intended solely for the information of the Board of Directors of the Unlimited Path of Central Path, Inc. and management, and the State of Florida Office of the Auditor General, and is not intended to be and should not be used by anyone other than these specified parties.



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