

Center for Family and Child Enrichment, Inc.

Financial Statements
and Additional Information
For the Year Ended June 30, 2021



Center for Family and Child Enrichment, Inc.

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Center for Family and Child Enrichment, Inc.

Report on the Financial Statements

We have audited the accompanying financial statements of Center for Family and Child Enrichment, Inc. (a nonprofit organization) (the "Center"), which comprise the statement of financial position as of June 30, 2021, 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.

Auditor's 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 auditor's 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 the Center as of June 30, 2021, 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.

Report on Summarized Comparative Information

We have previously audited the Center's 2020 financial statements, and we expressed an unmodified opinion on those audited financial statements in our report dated December 9, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance, as required by Title 2 U.S. Code of Federal Regulation Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and the Florida Single Audit Act, respectively, is presented for purposes of additional analysis, and is not a required part of the financial statements. Furthermore, the schedules of other state funding, local financial assistance, program/covered service actual expenses and revenues, state earnings, and revenues and expenses for the Department of Juvenile Justice - CIN/FIN Non-Residential Programs are also presented for purposes of additional analysis and are not a required part of the basic 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 as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated November 16, 2021, on our consideration of the Center'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 solely 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 effectiveness of the Center's 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 the Center's internal control over financial reporting and compliance.



KEEFE McCULLOUGH

Fort Lauderdale, Florida
November 16, 2021

FINANCIAL STATEMENTS



Center for Family and Child Enrichment, Inc.
Statement of Financial Position
June 30, 2021
(with comparative totals as of June 30, 2020)

	<u>2021</u>	<u>2020</u>
Assets:		
Cash and cash equivalents, including restricted cash of \$ 37,302 and \$ 19,673 at June 30, 2021 and 2020, respectively	\$ 5,001,145	\$ 3,317,785
Accounts receivable, net	212,888	359,503
Grants and contracts receivables	652,010	656,639
Prepaid expenses and other assets	97,185	54,115
Property and equipment, net	2,151,324	1,603,011
Deposits	<u>27,062</u>	<u>55,041</u>
Total assets	<u>\$ 8,141,614</u>	<u>\$ 6,046,094</u>
Liabilities:		
Accounts payable and accrued expenses	\$ 619,384	\$ 499,308
Accrued employee leave benefits	505,124	675,887
Refundable advances and deferred revenue	1,847,368	-
Debt, net of unamortized debt issue costs	<u>3,067,699</u>	<u>3,079,959</u>
Total liabilities	<u>6,039,575</u>	<u>4,255,154</u>
Net Assets:		
Without donor restrictions:		
Undesignated	<u>2,102,039</u>	<u>1,790,940</u>
Total net assets	<u>2,102,039</u>	<u>1,790,940</u>
Total liabilities and net assets	<u>\$ 8,141,614</u>	<u>\$ 6,046,094</u>

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

Center for Family and Child Enrichment, Inc.
Statement of Activities
For the Year Ended June 30, 2021
(with comparative totals for the year ended June 30, 2020)

	<u>2021</u>	<u>2020</u>
Undesignated Net Assets:		
Operating revenue and public support:		
Operating revenue:		
Grants and contracts	\$ 12,386,026	\$ 13,767,179
Net client service revenue	2,034,014	2,037,631
Other operating revenues	52,136	21,625
	<u>14,472,176</u>	<u>15,826,435</u>
Total operating revenue		
Public support:		
Donations	20,255	61,929
Fundraising - special events	48,823	42,857
	<u>69,078</u>	<u>104,786</u>
Total public support		
Total operating revenue and public support	<u>14,541,254</u>	<u>15,931,221</u>
Expenses:		
Program services	12,998,676	13,896,491
Supporting services	1,238,142	1,295,137
	<u>14,236,818</u>	<u>15,191,628</u>
Total expenses		
Excess of operating revenue and public support over expenses	<u>304,436</u>	<u>739,593</u>
Nonoperating activities:		
Interest income	6,663	3,776
	<u>6,663</u>	<u>3,776</u>
Total nonoperating activities		
Change in net assets	311,099	743,369
Net Assets, beginning of the year	<u>1,790,940</u>	<u>1,047,571</u>
Net Assets, end of the year	\$ <u><u>2,102,039</u></u>	\$ <u><u>1,790,940</u></u>

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

Center for Family and Child Enrichment, Inc.
Statement of Functional Expenses
For the Year Ended June 30, 2021
(with comparative totals for the year ended June 30, 2020)

	<u>Case Management</u>	<u>Outreach</u>	<u>Community Based Care</u>	<u>Violence and Drug Prevention Program</u>	<u>Assessment</u>
Personnel Costs:					
Salaries	\$ 141,229	\$ 10,442	\$ 4,355,438	\$ 145,537	\$ 70,230
Payroll taxes	10,898	678	335,746	11,143	5,422
Fringe benefits	15,614	-	261,664	11,991	3,370
Workers' compensation and recruitment	1,891	129	59,542	2,139	849
Total personnel costs	<u>169,632</u>	<u>11,249</u>	<u>5,012,390</u>	<u>170,810</u>	<u>79,871</u>
Other Expenses:					
Contract consulting (allocated)	13,119	-	555,807	-	8,492
Occupancy costs (allocated)	-	-	302,425	-	8,132
Insurance	13,656	4,189	105,179	-	7,787
Travel	171	-	16,330	101	-
Auto expense	-	-	176,452	-	-
Repairs and maintenance	116	-	10,795	-	-
Provision for depreciation	-	-	-	-	-
Licenses and permits	875	-	23,173	-	-
Supplies, including in-kinds of \$ 20,255	330	106	43,218	6,124	26
Telephone	5,758	-	33,263	-	2,090
Seminars	25	-	6,560	-	-
Miscellaneous	-	-	19,162	-	-
Dues and memberships	-	-	2,014	-	-
Professional fees	-	-	-	-	-
Equipment rental	821	-	10,158	-	565
Utilities	-	-	422	-	-
Interest expense	-	-	-	-	-
Client meals	-	-	-	4,873	-
Security	481	-	1,906	-	-
Client services	21	-	49,032	-	-
Postage	369	-	560	-	90
Property taxes	-	-	135	-	-
Client outings	-	-	-	-	-
Printing and reproduction	-	-	-	-	-
Total other expenses	<u>35,742</u>	<u>4,295</u>	<u>1,356,591</u>	<u>11,098</u>	<u>27,182</u>
Total direct expenses	<u>205,374</u>	<u>15,544</u>	<u>6,368,981</u>	<u>181,908</u>	<u>107,053</u>
Indirect Expenses:					
Allocation of administration	<u>25,736</u>	<u>1,789</u>	<u>752,850</u>	<u>26,248</u>	<u>12,096</u>
Total expenses	<u>\$ 231,110</u>	<u>\$ 17,333</u>	<u>\$ 7,121,831</u>	<u>\$ 208,156</u>	<u>\$ 119,149</u>

<u>Information and Referral</u>	<u>Medical Services</u>	<u>CIN/FIN Non-Residential FL-Network</u>	<u>CIN/FIN Non-Residential SNAP Program</u>	<u>Outpatient</u>	<u>Residential Group Home</u>
\$ 9,415	\$ 10,425	\$ 244,274	\$ 98,944	\$ 741,495	\$ -
718	807	18,852	8,134	56,452	-
-	-	17,928	111	51,695	-
<u>116</u>	<u>134</u>	<u>3,812</u>	<u>881</u>	<u>10,142</u>	<u>-</u>
<u>10,249</u>	<u>11,366</u>	<u>284,866</u>	<u>108,070</u>	<u>859,784</u>	<u>-</u>
-	132,809	-	24,358	47,050	-
-	7,982	42,538	11,234	25,302	-
4,189	12,041	9,577	3,386	28,059	3,614
-	-	1,058	95	15	-
-	-	-	-	6,712	-
-	-	906	47	336	4,177
-	-	-	-	19,328	2,773
-	-	135	433	9,925	406
-	-	1,365	1,039	10,247	-
-	-	9,426	3,451	14,610	8,803
-	-	885	72	3,598	-
-	-	1,318	-	2,830	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	1,003	275	905	-
-	-	-	-	-	2,053
-	-	-	-	-	-
-	-	-	200	-	-
-	-	179	-	2,042	3,560
-	-	-	-	9	-
-	-	270	90	438	-
-	-	-	-	61	567
-	-	-	-	-	-
-	-	-	-	-	-
<u>4,189</u>	<u>152,832</u>	<u>68,660</u>	<u>44,680</u>	<u>171,467</u>	<u>25,953</u>
<u>14,438</u>	<u>164,198</u>	<u>353,526</u>	<u>152,750</u>	<u>1,031,251</u>	<u>25,953</u>
<u>1,659</u>	<u>1,829</u>	<u>48,825</u>	<u>11,182</u>	<u>131,071</u>	<u>-</u>
<u>\$ 16,097</u>	<u>\$ 166,027</u>	<u>\$ 402,351</u>	<u>\$ 163,932</u>	<u>\$ 1,162,322</u>	<u>\$ 25,953</u>

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

Center for Family and Child Enrichment, Inc.
Statement of Functional Expenses
For the Year Ended June 30, 2021
(continued)
(with comparative totals for the year ended June 30, 2020)

	<u>HRSA Grant</u>	<u>Nurturing Parenting</u>	<u>Residential Center</u>	<u>Nurse Family Partnership 1</u>	<u>Nurse Family Partnership - 2</u>	<u>University of Miami - CIFFTA</u>	<u>Safety Management Services</u>	<u>B NETT Program</u>	<u>Freedom School</u>
Personnel Costs:									
Salaries	\$ 1,114,103	\$ 85,635	\$ 597,148	\$ 69,565	\$ 67,668	\$ 63,959	\$ 259,671	\$ 58,225	\$ 26,530
Payroll taxes	79,160	6,453	45,826	5,091	5,187	4,822	19,620	4,454	2,160
Fringe benefits	34,688	4,626	38,487	4,440	4,440	6,500	8,477	4,093	-
Workers' compensation and recruitment	45,540	1,023	7,442	955	955	899	3,704	-	341
Total personnel costs	<u>1,273,491</u>	<u>97,737</u>	<u>688,903</u>	<u>80,051</u>	<u>78,250</u>	<u>76,180</u>	<u>291,472</u>	<u>66,772</u>	<u>29,031</u>
Other Expenses:									
Contract consulting (allocated)	280,430	(135,695)	-	-	-	-	858	-	-
Occupancy costs (allocated)	94,318	21,819	63,505	-	-	8,400	23,745	3,600	-
Insurance	-	-	4,743	-	-	-	6,816	-	-
Travel	1,579	-	-	1,558	1,503	-	21,831	-	-
Auto expense	-	-	38,700	-	-	-	-	-	45
Repairs and maintenance	572	-	42,053	-	-	-	-	-	-
Provision for depreciation	-	-	1,764	-	-	-	-	-	-
Licenses and permits	39,796	1,493	2,642	-	2	-	72	-	-
Supplies, including in-kinds of \$ 20,255	239,316	669	3,058	5,353	507	87	306	555	15,044
Telephone	22,140	-	28,610	1,766	1,766	2,043	2,939	720	-
Seminars	5,044	25	1,170	67	67	-	-	-	-
Miscellaneous	7,075	-	251	-	-	-	-	-	300
Dues and membership	41,463	-	140	-	-	-	-	-	-
Professional fees	-	-	-	-	-	-	-	-	-
Equipment rental	-	26	2,274	-	-	-	-	-	275
Utilities	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-
Client meals	-	-	16,374	-	-	-	-	-	3,400
Security	15	-	-	-	-	-	-	-	-
Client services	5,773	-	3,412	-	-	-	-	1,163	-
Postage	-	-	36	-	-	-	-	-	-
Property taxes	-	-	-	-	-	-	-	-	-
Client outings	-	-	1,395	-	-	-	-	-	954
Printing and reproduction	1,106	-	-	-	-	-	-	-	-
Total other expenses	<u>738,627</u>	<u>(111,663)</u>	<u>210,127</u>	<u>8,744</u>	<u>3,845</u>	<u>10,530</u>	<u>56,567</u>	<u>6,038</u>	<u>20,018</u>
Total direct expenses	<u>2,012,118</u>	<u>(13,926)</u>	<u>899,030</u>	<u>88,795</u>	<u>82,095</u>	<u>86,710</u>	<u>348,039</u>	<u>72,810</u>	<u>49,049</u>
Indirect Expenses:									
Allocation of administration	-	13,926	101,728	8,506	8,276	851	47,568	5,373	4,573
Total expenses	<u>\$ 2,012,118</u>	<u>\$ -</u>	<u>\$ 1,000,758</u>	<u>\$ 97,301</u>	<u>\$ 90,371</u>	<u>\$ 87,561</u>	<u>\$ 395,607</u>	<u>\$ 78,183</u>	<u>\$ 53,622</u>

Jasmine Project	Miami Gardens	Pediatric Health Welfare Center	Building	Total Program Services	Administration	Fundraising	Total Supporting Services	Total 2021	Total 2020
\$ 51,808	\$ 19,773	\$ 370,262	\$ 30,331	\$ 8,642,107	\$ 854,651	\$ -	\$ 854,651	\$ 9,496,758	\$ 10,137,514
14,165	1,454	25,757	2,241	665,240	78,734	-	78,734	743,974	747,258
-	117	1,668	4,090	473,999	38,700	-	38,700	512,699	557,474
-	252	2,098	400	143,244	4,875	-	4,875	148,119	115,081
65,973	21,596	399,785	37,062	9,924,590	976,960	-	976,960	10,901,550	11,557,327
12,431	-	57,552	-	997,211	52,259	-	52,259	1,049,470	1,332,345
5,100	-	-	(272,063)	346,037	67,146	-	67,146	413,183	409,832
-	-	12,919	22,875	239,030	9,943	-	9,943	248,973	287,343
-	4	13	-	44,258	13,612	-	13,612	57,870	185,130
-	-	6,942	7,047	235,898	402	-	402	236,300	250,567
-	-	21,233	81,935	162,170	462	-	462	162,632	126,512
-	-	122,159	20,367	166,391	2,570	-	2,570	168,961	142,497
-	-	3,162	1,973	84,087	8,431	-	8,431	92,518	59,259
4,813	3,020	2,486	6,083	343,752	18,584	-	18,584	362,336	256,058
-	110	-	4,452	141,947	11,805	-	11,805	153,752	132,283
393	-	331	-	18,237	2,751	-	2,751	20,988	71,151
230	497	2,396	-	34,059	14,840	5,508	20,348	54,407	112,783
-	-	-	-	43,617	10,450	-	10,450	54,067	38,458
-	-	-	-	-	31,500	-	31,500	31,500	34,200
-	-	4,836	-	21,138	5,554	-	5,554	26,692	37,495
-	-	-	30,078	32,553	99	-	99	32,652	48,241
-	-	-	55,579	55,579	-	-	-	55,579	41,476
-	-	-	-	24,847	-	-	-	24,847	26,742
-	-	1,457	1,586	11,226	2,563	-	2,563	13,789	20,727
2,646	-	396	-	62,452	-	-	-	62,452	8,622
-	-	255	-	2,108	544	-	544	2,652	4,062
-	-	95	3,026	3,884	205	-	205	4,089	3,994
-	-	-	-	2,349	-	-	-	2,349	3,364
-	-	150	-	1,256	1,954	-	1,954	3,210	1,160
25,613	3,631	236,382	(37,062)	3,074,086	255,674	5,508	261,182	3,335,268	3,634,301
91,586	25,227	636,167	-	12,998,676	1,232,634	5,508	1,238,142	14,236,818	15,191,628
-	-	28,548	-	1,232,634	(1,232,634)	-	(1,232,634)	-	-
\$ 91,586	\$ 25,227	\$ 664,715	\$ -	\$ 14,231,310	\$ -	\$ 5,508	\$ 5,508	\$ 14,236,818	\$ 15,191,628

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

Center for Family and Child Enrichment, Inc.
Statement of Cash Flows
For the Year Ended June 30, 2021
(with comparative totals for the year ended June 30, 2020)

	<u>2021</u>	<u>2020</u>
Cash Flows From Operating Activities:		
Change in net assets	\$ 311,099	\$ 743,369
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Provision for depreciation	168,961	142,497
Amortization of debt costs	3,424	3,174
(Increase) decrease in assets:		
Accounts receivable, net	146,615	(19,658)
Grants and contracts receivables	4,629	(101,087)
Prepaid expenses and other assets	(15,091)	(7,415)
Increase (decrease) in liabilities:		
Accounts payable and accrued expenses	120,076	141,800
Accrued employee leave benefits	(170,763)	140,285
Refundable advances and deferred revenue	1,847,368	-
	<u>2,416,318</u>	<u>1,042,965</u>
Net cash provided by (used in) operating activities		
Cash Flows From Investing Activities:		
Payments for purchases of property and equipment	<u>(717,274)</u>	<u>(763,401)</u>
Net cash provided by (used in) investing activities	<u>(717,274)</u>	<u>(763,401)</u>
Cash Flows From Financing Activities:		
Proceeds from debt, net of costs	-	2,553,827
Principal payments on debt	<u>(15,684)</u>	<u>(13,744)</u>
Net cash provided by (used in) financing activities	<u>(15,684)</u>	<u>2,540,083</u>
Net increase (decrease) in cash and cash equivalents	1,683,360	2,819,647
Cash and Cash Equivalents, beginning of the year	<u>3,317,785</u>	<u>498,138</u>
Cash and Cash Equivalents, end of the year	\$ <u><u>5,001,145</u></u>	\$ <u><u>3,317,785</u></u>

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

Note 1 - Center and Operations

Center for Family and Child Enrichment, Inc. (the "Center") is a nonprofit, tax exempt organization which operates various facilities that provide social, educational and mental health services in Miami-Dade County, Florida. The Center charges fees based upon its clients' ability to pay for clinical services and receive grants, contributions, and contracts from various governmental and charitable agencies for providing these services. Gifts, donations and volunteer services are also received from individuals and private entities.

Note 2 - Summary of Significant Accounting Policies

Basis of accounting: The Center uses the accrual basis of accounting for financial reporting purposes, which is in accordance with generally accepted accounting principles. Revenues are recognized when earned and expenses are recognized when incurred.

Basis of presentation: The financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Accounting Standards Update (FASB ASU) No. 2016-14 *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements for Not-for-Profit Entities*. Under FASB ASU No. 2016-14, the Center is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. As of June 30, 2021 and 2020, the Organization had no assets with donor restrictions.

Net assets: Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

- *Net Assets Without Donor Restrictions* - Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.
- *Net Assets With Donor Restrictions* - Net assets subject to donor (or certain grantor) imposed restrictions. Some restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor or grantor. Other restrictions are perpetual in nature, where the donor or grantor stipulates that resources be maintained in perpetuity. Contributions restricted by donors are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other-donor restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Any contribution not specifically restricted by the donor or subject to other legal restrictions is considered available for general use.

Cash and cash equivalents: The Center considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Note 2 - Summary of Significant Accounting Policies (continued)

Receivables and allowance for doubtful accounts: Grants and contracts receivables consist principally of claims not yet reimbursed by various grantor/contract agencies. Accounts receivable consist of comprehensive medical care and support services to individuals. Receivable balances are unsecured. Management periodically reviews the receivable balances and provides an allowance for amounts which may be uncollectible based on historical experience, an assessment of economic conditions, and a review of subsequent collections. At June 30, 2021 and 2020, management considered all of its receivable balances to be collectible and no allowance was recorded, except for client service revenues, which are presented net of a provision for uncollectible accounts, contractual adjustments, and ability to pay adjustments, as applicable, in the accompanying financial statements.

Promises to give: The Center records unconditional promises to give that are expected to be collected within one year at net realizable value. Unconditional promises to give expected to be collected in future years are initially recorded at fair value using present value techniques using risk-adjusted discount rates. In subsequent years, amortization of the discounts is included in donations in the statement of activities. Conditional promises to give are recognized when the conditions on which they depend are substantially met. The Center had no unconditional or conditional promises to give as of June 30, 2021 and 2020.

Debt issuance costs: Debt issuance costs associated with outstanding debt is presented in the statement of financial position as a direct reduction in the carrying value of the associated debt liability. Amortization of debt issuance costs is reported as a component of interest expense in the statement of activities. Debt costs are amortized using the straight-line method over the life of the associated debt.

Prepaid expenses and deposits: Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid expenses. Deposits primarily include security and utility deposits.

Property and equipment: Property and equipment are carried at cost if purchased or, if donated, at estimated fair value on the date of donation, less allowance for depreciation. The cost of property and equipment purchased in excess of \$ 1,000 is capitalized; and in excess of \$ 5,000 for grant purposes. The Center follows the policy of providing for depreciation using the straight-line method over the estimated useful life of each type of asset which is as follows:

Building and improvements	3-39 years
Computer equipment and software	3-5 years
Furniture and equipment	5-7 years
Vehicles	5 years

If donors stipulate the period of time during which the assets must be used, the contributions are recorded as support with donor restrictions, and released as restrictions expire. In the absence of such stipulations, contributions of property and equipment and gifts of cash restricted for the acquisition of property and equipment, are recorded as support without donor restrictions when the assets are placed in service. For the year ended June 30, 2021 and 2020, the Center received no donated equipment.

Maintenance and repairs to property and equipment are charged to expense when incurred. Additions and major renewals are capitalized. When assets are retired or otherwise disposed of, the cost or donated value and the related accumulated depreciation are removed from the accounts and any resulting gain or loss is reflected in income for the period.

Note 2 - Summary of Significant Accounting Policies (continued)

Refundable advances and deferred revenue: Revenues received in advance that are not recognized because the allowable costs as defined by the individual grant or contract have not been incurred, the unit of service has not been provided, and/or the conditions of release have not been substantially met or explicitly waived are considered refundable advances. In addition, revenues received in advance from special events and other program income that are considered exchange transactions are deferred to the applicable period.

Revenue and revenue recognition: The Center recognizes revenues from nonexchange transactions when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met or explicitly waived.

Grant and contract revenue is generally billed monthly and is derived from units of service contracts. Amounts received are recognized as revenue when the unit of service has been provided in compliance with the specific grant and contract. Also, any revenue derived from cost-reimbursement grants and contracts, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses, is recognized when such expenditures are incurred in compliance with specific grant and contract provisions. Amounts received in advance are deferred to the applicable period.

Client services revenue is reported at the amount that reflects the consideration to which the Center expects to be entitled to in exchange for providing care. These amounts are generally from third-party payers (including health insurers and government programs) and others and may include variable consideration for retroactive adjustments due to settlement of audits, reviews and investigations. Generally, the Center bills patients and third-party payers soon after the services are performed and/or the patient is discharged from the facility. Revenue is recognized as performance obligations are satisfied.

Donated goods and services: Donated services are recognized, at estimated fair value, as contributions, along with a corresponding expense, if the services: (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise have been purchased. Donated goods are recorded at their estimated fair market value when received. For the years ended June 30, 2021 and 2020, the Center received \$ 20,255 and \$ 61,929, respectively of donated goods and services.

Functional expenses: The costs of providing the various programs and supporting services activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Program and supporting services are charged with their direct expenses. Certain categories of expenses are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses allocated include personnel and occupancy costs, among other expenses; which are allocated on the basis of estimates of time and effort, square footage basis, as well as other methods as determined from time-to-time by management.

Note 2 - Summary of Significant Accounting Policies (continued)

Concentration of credit risk: Financial instruments that potentially subject the Center to concentration of credit risk consist primarily of receivables, cash, and cash equivalents. The concentration of credit risk with respect to receivables is primarily due to the economic dependency in federal, state, and other agencies and the ability to obtain authorization, process and collect balances timely. The Center does not require collateral or other security to support receivables. The Center has cash and cash equivalents in financial institutions that are insured by the Federal Deposit Insurance Corporation ("FDIC"). At various times throughout the year, the Center may have cash balances at financial institutions that exceed the insured amount. Deposit accounts are maintained with what management believes to be quality financial institutions.

Joint costs of fundraising appeals: The Center utilizes various pamphlets, brochures and information methods to inform the general public of their activities and to solicit funds. These costs are charged to fundraising.

Income taxes: The Center is a not-for-profit organization, exempt from federal income taxes under Internal Revenue Code 501(c)(3). Accordingly, no provision for income taxes is reflected in the accompanying financial statements since the Center was deemed by management not to have unrelated business income.

Use of estimates: The presentation of financial statements in conformity with generally 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 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.

Summarized prior year information: The financial statements include summarized comparative information from the prior year, which is not presented by net asset type and functional expense classification and does not include sufficient detail to conform with generally accepted accounting principles. This information should be read in conjunction with the Center's financial statements for the year ended June 30, 2020, from which the comparative information was extracted.

Date of management review: Subsequent events have been evaluated by management through November 16, 2021, which is the date the financial statements were available for issuance.

Note 3 - Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

	<u>2021</u>	<u>2020</u>
Financial Assets:		
Cash and cash equivalents	\$ 5,001,145	\$ 3,317,785
Accounts receivable, net	212,888	359,503
Grants and contracts receivable	<u>652,010</u>	<u>656,639</u>
Financial assets at year end	5,866,043	4,333,927

Center for Family and Child Enrichment, Inc.
Notes to Financial Statements
June 30, 2021
(with comparative totals for the year ended June 30, 2020)

Note 3 - Liquidity and Availability (continued)

	<u>2021</u>	<u>2020</u>
Less those unavailable for general expenditures within one year, due to:		
Debt - Paycheck Protection Program Contractual or donor-imposed restrictions	811,763	2,070,525
	<u>37,302</u>	<u>19,673</u>
Financial assets available to meet cash needs for general expenditures within one year and to satisfy certain liabilities as they become due	\$ <u>5,016,978</u>	\$ <u>2,243,729</u>

In the event of an unanticipated liquidity need, the Center could draw upon \$ 200,000 of its available line of credit (Note 6).

Note 4 - Property and Equipment

Property and equipment consisted of the following at June 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Building and improvements	\$ 3,025,502	\$ 2,365,905
Computer equipment and software	529,647	471,972
Furniture and equipment	75,274	75,274
Vehicles	80,007	80,007
	<u>3,710,430</u>	<u>2,993,158</u>
Less accumulated depreciation	<u>1,614,880</u>	<u>1,445,921</u>
	2,095,550	1,547,237
Land	<u>55,774</u>	<u>55,774</u>
	\$ <u>2,151,324</u>	\$ <u>1,603,011</u>

From time-to-time, grant and contract revenue has been awarded to the Center for the purpose of improving existing real estate. The grantor retains a security interest in the subject property. If the improved real estate is no longer used for its intended purpose, the Center must obtain approval from the grantor agencies to use this property for other lawful purposes within the prescribed time-frame.

Construction commitment: As of June 30, 2021, the Center has a commitment of approximately \$ 400,000 for renovations of the main location.

Note 5 - Debt

Debt at June 30, 2021 and 2020 consisted of the following:

Mortgage note payable to a bank; net of unamortized debt issue costs of \$ 17,874 and \$ 19,924 for 2021 and 2020 respectively; due in monthly installments of \$ 3,278, including interest at a fixed rate of 4.75% through February 2023, at which time the interest rate will readjust to equal the sum of the weekly average yield on U.S. Treasury Securities (adjusted to a constant maturity of five years) plus 2.75%, through February 2028 (based on a 25 year amortization), at which time all outstanding principal and interest is due. The interest rate shall at no time be lower than 4.75%. This mortgage note is collateralized by real property and a security interest (UCC) on all assets owned by the Center and cross-collateralized and cross-defaulted with the mortgage note discussed below and the line of credit discussed in Note 6. Certain pre-payment penalties may apply during the first five years. At June 30, 2021 and 2020, the balance outstanding on this mortgage note payable, net of the unamortized debt issue costs, amounted to \$ 514,986 and \$ 525,144, respectively.

During the year ended June 30, 2020, the Center entered into a mortgage note for \$ 500,000. The mortgage note calls for monthly interest only installments of \$ 2,083 during the initial 12 months of the note. Thereafter, monthly principal and interest payments will be amortized, based on a 25-year amortization period, with a balloon payment of all outstanding principal, maturing in February of 2028. Interest is calculated at a 5% fixed rate for the first 5 years and then repriced to the five-year swap rate prevailing at this time, plus a 2.50% margin, with a floor of 5%. This mortgage note is collateralized by real property owned by the Center and cross-collateralized and cross-defaulted with the mortgage note discussed above and the line of credit discussed in Note 6. Proceeds from this loan will be used to supplement an awarded grant for renovation and improvement of the collateral property. At June 30, 2021 and 2020, the outstanding balance of the mortgage note, net of net of the unamortized debt issue costs of \$ 14,336 and \$ 15,710, amounted to \$ 482,188 and \$ 484,290, respectively.

On April 17, 2020, the Center executed a promissory note for \$ 2,070,525 under the *Paycheck Protection Program* ("PPP") authorized by the Coronavirus Aid, Relief, and Economic Security Act (the "CARES Act"). The loan bears interest rate at 1.00% per annum. Under the PPP, loan funds are eligible for forgiveness to the extent that they are used to cover certain payroll, rent, and utility costs and if the Center maintains certain employment levels during a specified period of time. If the Small Business Administration ("SBA") confirms full forgiveness of the unpaid balance of the note, the Center's obligation under this arrangement will be deemed fully satisfied. The Center remains obligated to repay to the lender any amount not forgiven, which will mature on the 2nd anniversary of the note. Principal and interest payments are deferred until the lender receives a forgiveness determination from SBA. If the Center does not apply for forgiveness within 10 months after the last day of their covered period, as applicable, it would be required to make payments on the PPP loan beginning 10 months after the last day of such covered period. At such time, the bank will establish the amount of monthly payments due (principal and interest) based on the remaining time up until its maturity. As of June 30, 2021 and 2020, the outstanding principal amount of the note payable was \$ 2,070,525.

Subsequent to year end, the Center received forgiveness amounting to \$ 1,258,762. As a result, the Center is obligated to pay back \$ 811,763. On September 27, 2021, the Center paid all outstanding principal and on September 28, 2021, the Center paid all accrued interest.

Center for Family and Child Enrichment, Inc.
Notes to Financial Statements
June 30, 2021
(with comparative totals for the year ended June 30, 2020)

Note 5 - Debt (continued)

Estimated future debt principal payments in the aggregate are approximately as follows:

Year Ending June 30,		
2022	\$	2,096,000
2023		26,800
2024		28,100
2025		29,500
2026		31,000
Thereafter		<u>888,500</u>
	\$	<u><u>3,099,900</u></u>

The loan agreements relating to the financial arrangement discussed in this section and the line of credit discussed in Note 6 require certain restrictive covenants, including but not limited to, the following: maintain a (debt service coverage) ratio of net income/change in net assets plus depreciation/amortization and interest expense, to total interest expense and total current maturities of long-term debt of at least 1.25 to 1.00; and maintain a debt service reserve equivalent to six months of the mortgage note scheduled debt service payments. At June 30, 2021, the Center was in compliance with these requirements. The lender reserves the right to curtail/freeze a portion of the line of credit (Note 6) at each annual review if it is determined that the Center's debt service coverage ratio cannot support a debt service of at least 1.25x for both credit facilities on a term-out basis.

Note 6 - Line of Credit

Previously, the Center entered into a \$ 200,000 revolving line of credit agreement with a bank to provide funding for working capital needs which will continue until the earlier of when demand is made or February 2023. Interest is charged at a floating rate equal to 1% per annum over the variable Prime Rate (5.50% at June 30, 2021 and 2020) and is payable monthly on the outstanding balance. The interest rate shall never be less than the initial rate of 5.50%. During each year of the term of this line, a twenty-five percent (25%) annual clean-up for at least thirty (30) consecutive days shall be required. In addition, this line of credit is cross-collateralized and cross-defaulted with the mortgage notes payable discussed in Note 5. At June 30, 2021 and 2020, the Center had no outstanding balance on the line of credit.

Note 7 - Grants and Contracts for Client Services

Funding agreements for services to be provided are entered into on an annual basis. The release of funds is subject to monies being made available by the federal government, the Florida Legislature and certain other grantor agencies. Generally, agreements may be terminated by either party within thirty days written notice. However, such an event would be unlikely if contract performance continues to be satisfactory.

Program expenditures made by the Center are subject to additional audit by grantor agencies. As a result of such audits, the grantor may require that amounts be returned. As of June 30, 2021 and 2020, the Center had no amounts required to be returned as a result of such audits.

Center for Family and Child Enrichment, Inc.
Notes to Financial Statements
June 30, 2021
(with comparative totals for the year ended June 30, 2020)

Note 8 - Client Service Revenue

The components of client service revenue for the years ended June 30, 2021 and 2020 are summarized as follows:

	<u>2021</u>	<u>2020</u>
Client service revenue, gross	\$ 2,743,916	\$ 2,253,642
Less: contractual adjustments	637,268	148,125
Less: provision for doubtful accounts	<u>72,634</u>	<u>67,886</u>
Client service revenue, net	<u>\$ 2,034,014</u>	<u>\$ 2,037,631</u>

Note 9 - Lease Commitments

The Center conducts portions of its operations in various facilities under several operating leases expiring at various times through May 2022. Current monthly payments in connection with these leases are approximately \$ 37,000 plus estimated common area maintenance. Certain leases contain renewal options and provide for rental increases by either index or renegotiation. Rent expense relative to these operating leases, other expired, and month-to-month arrangements, totaled approximately \$ 417,000 and \$ 415,000 for the years ended June 30, 2021 and 2020, respectively.

In addition, the Center rents various vehicles and equipment for approximately \$ 5,400, in the aggregate, per month under lease arrangements expiring at various times through December 2023.

Estimated future base minimum lease payments in the aggregate are approximately as follows:

<u>Year Ending June 30,</u>		
2022	\$	388,000
2023	\$	19,600
2024	\$	1,700
Thereafter	\$	NONE

Note 10 - Reinvestment Plan

During the year ended June 30, 2021, the Center received excess funding from Citrus Health Network, Inc., one of their grantor agencies, resulting in a surplus. This was mostly attributed to salary attrition due to difficulty in recruitment and retention of case management staff, minimal usage of flex funds (funds that can be used for non-clinical expenses), due to children remaining out of school for the majority of the year, closure of many recreational and care facilities, medical and specialty offices, transport services, etc., and minimal usage of travel funds. This was a direct result of the coronavirus (COVID-19) outbreak, as discussed in Note 14.

The Center was approved to use these excess funds over the next three years for adjustments to salary scales for several positions, of which the largest is for case management positions, 3% annual salary increases for all personnel, and staff retention bonuses, ranging from \$ 1,000 to \$ 3,000 depending upon the years of service.

Center for Family and Child Enrichment, Inc.
Notes to Financial Statements
June 30, 2021
(with comparative totals for the year ended June 30, 2020)

Note 10 - Reinvestment Plan (continued)

The surplus, which amounted to \$ 1,847,368, is presented as a refundable advance/deferred revenue on the accompanying statement of financial position and will be recognized over the next three years as the following expenditures are incurred.

Note 11 - Employee Benefit Plan

The Center offers all employees a tax-sheltered annuity under the Internal Revenue Code Section 403(b). Contributions are based upon the amount of compensation each participant elects to defer yearly, subject to certain limitations. No contributions to the plan are required of the Center.

Note 12 - Concentration in Operations

The Center receives a substantial amount of its public support and revenues from the State of Florida, including Medicaid, the federal government, and other state and county/local agencies. If a significant reduction in the level of funding were to occur, there would be an adverse effect on the Center's programs and activities.

Note 13 - Contingencies

The Center is involved in certain litigation which arose in the normal course of operations. The Center's management and legal counsel believe that the amount of liability resulting from any pending or unasserted claims is not reasonably determinable at this time but should be within the Center's insurance limits.

Note 14 - Uncertainties

The coronavirus (COVID-19) outbreak has caused disruption in international and U.S. economies and markets. The coronavirus and fear of further spread has caused quarantines, cancellation of events, and overall reduction in business and economic activity. On March 11, 2020, the *World Health Organization* designated the coronavirus outbreak as a pandemic. Management and the Board of Directors continue to evaluate and monitor the potential adverse effect that this event may have on the Center's financial position, operations and cash flows. The full impact of COVID-19 is unknown at this time and cannot be reasonably estimated as these events are still developing.

Note 15 - Supplemental Cash Flow Information

Supplemental Disclosure of Other Cash Flow Information:

	<u>2021</u>	<u>2020</u>
Cash received during the year for - Interest income	\$ <u>6,663</u>	\$ <u>3,776</u>
Cash paid during the year for - Interest expense	\$ <u>52,155</u>	\$ <u>40,534</u>

SUPPLEMENTAL INFORMATION



**Center for Family and Child Enrichment, Inc.
Schedule of Expenditures of Federal Awards
and State Financial Assistance
For the Year Ended June 30, 2021**

Federal/State Agency, Pass-through Entity Federal Program/State Project	CFDA/ CSFA Number	Contract/ Grant Number	Expenditures	Transfers to Subrecipients
Federal Programs:				
Direct Programs:				
Department of Health and Human Services, Health Resources and Services Administration - Grants for New and Expanded Services Under the Health Center Program	93.527	H80CS26589	\$ 2,260,149	\$ -
Indirect Programs:				
Department of Health and Human Services - Passed through the Florida Department of Children and Families - Passed through the South Florida Behavioral Network, Inc. - Block Grants for Community Mental Health Services	93.958	ME225-11-47	31,088	-
Children's Health Insurance Program (CHIP) Title XXI	93.767	ME225-11-47	29,331	-
Passed through Citrus Health Network, Inc. d/b/a Citrus Family Care Network - Foster Care Title IV-E	93.658	-	1,664,028	-
Temporary Assistance for Needy Families	93.558	-	1,028,756	-
Adoption Assistance	93.659	-	268,934	-
Promoting Safe and Stable Families	93.556	-	236,274	-
Social Services Block Grant	93.667	-	119,944	-
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	-	95,249	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	-	76,142	-
Medical Assistance Program	93.778	-	73,347	-
Grants to States for Access and Visitation Program	93.597	-	8,335	-

See notes to the schedule of expenditures of federal awards
and state financial assistance, other state funding and local financial assistance.

Center for Family and Child Enrichment, Inc.
Schedule of Expenditures of Federal Awards
and State Financial Assistance
(continued)
For the Year Ended June 30, 2021

<u>Federal/State Agency, Pass-through Entity Federal Program/State Project</u>	<u>CFDA/ CSFA Number</u>	<u>Contract/ Grant Number</u>	<u>Expenditures</u>	<u>Transfers to Subrecipients</u>
Federal Programs (continued):				
Passed through Health Choice Network of Florida, Inc. - Maternal, Infant and Early Childhood Home Visiting Grant	93.870	-	182,497	-
Total Expenditures of Federal Awards			\$ 6,074,074	\$ -
State Projects:				
Indirect Projects:				
Florida Department of Children and Families - Passed through Citrus Health Network, Inc. d/b/a Citrus Family Care Network - Out-of-Home Supports	60.074	-	\$ 779,392	\$ -
CBC Purchase Therapeutic Services for Children	60.183	-	26,990	-
Florida Department of Juvenile Justice - Passed through Florida Network of Youth and Family Services - Children and Families in Need of Services (CINS/FINS)	80.005	-	657,287	-
Total Expenditures of State Financial Assistance			\$ 1,463,669	\$ -

See notes to the schedule of expenditures of federal awards
and state financial assistance, other state funding and local financial assistance.

Center for Family and Child Enrichment, Inc.
 Schedule of Other State Funding
 For the Year Ended June 30, 2021

<u>Grantor</u>	<u>Program</u>	<u>Contract Number</u>	<u>Expenditures</u>
Other State Funding:			
Florida Department of Health and Human Services - Passed through the Florida Department of Children and Families -			
Passed through Citrus Health Network, Inc. d/b/a Citrus Family Care Network-	Community Based Care Services	-	\$ 4,229,447
Passed through the South Florida Behavioral Network, Inc. -	Children's Mental Health and Substance Abuse Services	ME225-11-47	<u>167,953</u>
Total Expenditures of Other State Funding			\$ <u><u>4,397,400</u></u>

See notes to the schedule of expenditures of federal awards
and state financial assistance, other state funding and local financial assistance.

Center for Family and Child Enrichment, Inc.
Schedule of Local Financial Assistance
For the Year Ended June 30, 2021

<u>Grantor</u>	<u>Program</u>	<u>Contract Number</u>	<u>Expenditures</u>
Local Financial Assistance:			
University of Miami	Culturally Informed Flexible Family-Based Treatment for Adolescents (CIFFTA)	2135-7570	\$ 80,958
	Jasmine Project	SPC-001657	90,314
Miami Dade County	Violence and Drug Prevention Program	20-CFCE and 21-CFCE	167,449
United Way of Miami Dade	Freedom School Peek Program	-	70,000
City of Miami Gardens	CDC - Reach Supplemental Vaccination Project	-	24,162
Children's Trust	Freedom School Peek Program	-	<u>18,000</u>
Total Local Financial Assistance			<u>\$ 450,883</u>

See notes to the schedule of expenditures of federal awards and state financial assistance, other state funding and local financial assistance.

Center for Family and Child Enrichment, Inc.
Notes to the Schedules of Expenditures of Federal Awards
and State Financial Assistance, Other State Funding and Local Financial Assistance
June 30, 2021

Note 1 - Basis of Presentation

The accompanying Schedules of Expenditures of Federal Awards and State Financial Assistance, Other State Funding and Local Financial Assistance (the "Schedules") includes the federal, state, other state, and local funding of Center for Family and Child Enrichment, Inc. (the "Center") under programs of federal, state and local government for the year ended June 30, 2021. The information in the Schedule of Expenditures of Federal Awards and State Financial Assistance is presented in accordance with the requirements of the Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards*, (Uniform Guidance) and Chapter 10.650, *Rules of the Auditor General*. Because the Schedules present only a selected portion of the operations, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Center.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported on the Schedules are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, and Chapter 10.650, *Rules of the Auditor General*, wherein certain types of expenditures are not allowable or are limited as to reimbursement, as applicable.

Note 3 - Indirect Cost Rate

The Center elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 4 - Contingency

The grant and contract revenue amounts received are subject to audit and adjustment. If any expenditures or expenses are disallowed by the grantor agencies as a result of such an audit, any claim for reimbursement to the grantor/contract agencies would become a liability of the Center. In the opinion of management, all grant and contract expenditures are in compliance with the terms of the agreements and applicable federal and state laws and other applicable regulations.

Note 5 - Reinvestment Plan

As discussed in Note 10, the Center recorded a refundable advance for excess amounts received from one of their grantor agencies. This amount is reduced from the expenditures shown in the accompanying schedules of federal awards and state financial assistance and other state funding based on a proportional allocation.

Center for Family and Child Enrichment, Inc.
Schedule of Program/Covered Service Actual Expenses and Revenues
For the Year Ended June 30, 2021

	<u>Mental Health</u>				
	<u>Case Management</u>	<u>Assessment</u>	<u>Medical Services</u>	<u>Outreach</u>	<u>Outpatient (Indiv.)</u>
Funding Sources and Revenues:					
State SAMH Funding:					
Contract/OCA:					
ME-225-11-47/MH009	\$ 39,768	\$ 2,194	\$ 14,557	\$ 2,000	\$ 131,232
Total State SAMH funding	<u>39,768</u>	<u>2,194</u>	<u>14,557</u>	<u>2,000</u>	<u>131,232</u>
Other Government Funding:					
Other state agency funding	-	-	-	-	-
Federal grants and contracts	-	-	-	-	-
Local government	-	-	-	-	-
Medicaid	-	43,822	195,246	-	1,209,109
Total other government funding	<u>-</u>	<u>43,822</u>	<u>195,246</u>	<u>-</u>	<u>1,209,109</u>
All Other Revenues:					
Contributions and donations	-	-	-	-	-
First and second party payments	-	-	-	-	-
In-kind	-	-	-	-	-
Other	-	-	-	-	13,272
Total all other revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>13,272</u>
Total funding	<u>\$ 39,768</u>	<u>\$ 46,016</u>	<u>\$ 209,803</u>	<u>\$ 2,000</u>	<u>\$ 1,353,613</u>

Center for Family and Child Enrichment, Inc.
Schedule of Program/Covered Service Actual Expenses and Revenues
For the Year Ended June 30, 2021 (continued)

	Mental Health				
	<u>Case Management</u>	<u>Assessment</u>	<u>Medical Services</u>	<u>Outreach</u>	<u>Outpatient (Indiv.)</u>
Expenses:					
Personnel Costs:					
Salaries	\$ 141,229	\$ 70,230	\$ 10,425	\$ 10,442	\$ 741,495
Payroll taxes	10,898	5,422	807	678	56,452
Fringe benefits	15,614	3,370	-	-	51,695
Workers' compensation and recruitment	1,891	849	134	129	10,142
Total personnel costs	<u>169,632</u>	<u>79,871</u>	<u>11,366</u>	<u>11,249</u>	<u>859,784</u>
Other Expenses:					
Contract consulting	13,119	8,492	132,809	-	47,050
Occupancy costs	-	8,132	7,982	-	25,302
Insurance	13,656	7,787	12,041	4,189	28,059
Travel	171	-	-	-	15
Auto expense	-	-	-	-	6,712
Repairs and maintenance	116	-	-	-	336
Provision for depreciation	-	-	-	-	19,328
Licenses and permits	875	-	-	-	9,925
Supplies	330	26	-	106	10,247
Telephone	5,758	2,090	-	-	14,610
Seminars	25	-	-	-	3,598
Miscellaneous	-	-	-	-	2,830
Dues and memberships	-	-	-	-	-
Professional fees	-	-	-	-	-
Equipment rental	821	565	-	-	905
Utilities	-	-	-	-	-
Interest expense	-	-	-	-	-
Client meals	-	-	-	-	-
Security	481	-	-	-	2,042
Client services	21	-	-	-	9
Postage	369	90	-	-	438
Property taxes	-	-	-	-	61
Client outings	-	-	-	-	-
Printing and reproduction	-	-	-	-	-
Total other expenses	<u>35,742</u>	<u>27,182</u>	<u>152,832</u>	<u>4,295</u>	<u>171,467</u>
Total direct expenses	<u>205,374</u>	<u>107,053</u>	<u>164,198</u>	<u>15,544</u>	<u>1,031,251</u>
Distributed Indirect Costs:					
Administration	<u>25,736</u>	<u>12,096</u>	<u>1,829</u>	<u>1,789</u>	<u>131,071</u>
Total distributed indirect costs	<u>25,736</u>	<u>12,096</u>	<u>1,829</u>	<u>1,789</u>	<u>131,071</u>
Total expenses	<u>231,110</u>	<u>119,149</u>	<u>166,027</u>	<u>17,333</u>	<u>1,162,322</u>
Unallowable Costs					
Total allowable operating expenses	<u>\$ 231,110</u>	<u>\$ 119,149</u>	<u>\$ 166,027</u>	<u>\$ 17,333</u>	<u>\$ 1,162,322</u>
Capital Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Center for Family and Child Enrichment, Inc.
Schedule of Program/Covered Service Actual Expenses and Revenues
For the Year Ended June 30, 2021 (continued)

	Mental Health			Total for State-SAMH Funded Covered Services	Total for Non-State-SAMH Funded Covered Services
	Information and Referral	B NETT Program	Total Mental Health		
Funding Sources and Revenues:					
State SAMH Funding:					
Contract/OCA:					
ME-225-11-47/MH009	\$ 7,994	\$ 30,627	\$ 228,372	\$ 228,372	\$ -
Total State SAMH funding	7,994	30,627	228,372	228,372	-
Other Government Funding:					
Other state agency funding	-	-	-	-	-
Federal grants and contracts	-	-	-	-	-
Local government	-	-	-	-	-
Medicaid	-	-	1,448,177	1,448,177	-
Total other government funding	-	-	1,448,177	1,448,177	-
All Other Revenues:					
Contributions and donations	-	-	-	-	-
First and second party payments	-	-	-	-	-
In-kind	-	-	-	-	-
Other	-	-	13,272	13,272	-
Total all other revenues	-	-	13,272	13,272	-
Total funding	\$ 7,994	\$ 30,627	\$ 1,689,821	\$ 1,689,821	\$ -

Center for Family and Child Enrichment, Inc.
Schedule of Program/Covered Service Actual Expenses and Revenues
For the Year Ended June 30, 2021 (continued)

	Mental Health			Total for State-SAMH Funded Covered Services	Total for Non-State-SAMH Funded Covered Services
	Information and Referral	B NETT Program	Total Mental Health		
Expenses:					
Personnel Costs:					
Salaries	\$ 9,415	\$ 58,225	\$ 1,041,461	\$ 1,041,461	\$ -
Payroll taxes	718	4,454	79,429	79,429	-
Fringe benefits	-	4,093	74,772	74,772	-
Workers' compensation and recruitment	116	-	13,261	13,261	-
Total personnel costs	<u>10,249</u>	<u>66,772</u>	<u>1,208,923</u>	<u>1,208,923</u>	<u>-</u>
Other Expenses:					
Contract consulting	-	-	201,470	201,470	-
Occupancy costs	-	3,600	45,016	45,016	-
Insurance	4,189	-	69,921	69,921	-
Travel	-	-	186	186	-
Auto expense	-	-	6,712	6,712	-
Repairs and maintenance	-	-	452	452	-
Provision for depreciation	-	-	19,328	19,328	-
Licenses and permits	-	-	10,800	10,800	-
Supplies	-	555	11,264	11,264	-
Telephone	-	720	23,178	23,178	-
Seminars	-	-	3,623	3,623	-
Miscellaneous	-	-	2,830	2,830	-
Dues and memberships	-	-	-	-	-
Professional fees	-	-	-	-	-
Equipment rental	-	-	2,291	2,291	-
Utilities	-	-	-	-	-
Interest expense	-	-	-	-	-
Client meals	-	-	-	-	-
Security	-	-	2,523	2,523	-
Client services	-	1,163	1,193	1,193	-
Postage	-	-	897	897	-
Property taxes	-	-	61	61	-
Client outings	-	-	-	-	-
Printing and reproduction	-	-	-	-	-
Total other expenses	<u>4,189</u>	<u>6,038</u>	<u>401,745</u>	<u>401,745</u>	<u>-</u>
Total direct expenses	<u>14,438</u>	<u>72,810</u>	<u>1,610,668</u>	<u>1,610,668</u>	<u>-</u>
Distributed Indirect Costs:					
Administration	<u>1,659</u>	<u>5,373</u>	<u>179,553</u>	<u>179,553</u>	<u>-</u>
Total distributed indirect costs	<u>1,659</u>	<u>5,373</u>	<u>179,553</u>	<u>179,553</u>	<u>-</u>
Total expenses	<u>16,097</u>	<u>78,183</u>	<u>1,790,221</u>	<u>1,790,221</u>	<u>-</u>
Unallowable Costs					
Total allowable operating expenses	<u>\$ 16,097</u>	<u>\$ 78,183</u>	<u>\$ 1,790,221</u>	<u>\$ 1,790,221</u>	<u>\$ -</u>
Capital Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Center for Family and Child Enrichment, Inc.
Schedule of Program/Covered Service Actual Expenses and Revenues
For the Year Ended June 30, 2021 (continued)

	<u>Total for All -State-SAMH Funded Covered Services</u>	<u>Non-SAMH Covered Services</u>	<u>Total Funding</u>
Funding Sources and Revenues:			
State SAMH Funding:			
Contract/OCA:			
ME-225-11-47/MH009	\$ <u>228,372</u>	\$ <u>-</u>	\$ <u>228,372</u>
Total State SAMH funding	<u>228,372</u>	<u>-</u>	<u>228,372</u>
Other Government Funding:			
Other state agency funding	-	657,287	657,287
Federal grants and contracts	-	11,049,484	11,049,484
Local government	-	450,883	450,883
Medicaid	<u>1,448,177</u>	<u>521,991</u>	<u>1,970,168</u>
Total other government funding	<u>1,448,177</u>	<u>12,679,645</u>	<u>14,127,822</u>
All Other Revenues:			
Contributions and donations	-	48,823	48,823
First and second party payments	-	63,846	63,846
In-kind	-	20,255	20,255
Other	<u>13,272</u>	<u>45,527</u>	<u>58,799</u>
Total all other revenues	<u>13,272</u>	<u>178,451</u>	<u>191,723</u>
Total funding	<u>\$ 1,689,821</u>	<u>\$ 12,858,096</u>	<u>\$ 14,547,917</u>

Center for Family and Child Enrichment, Inc.
Schedule of Program/Covered Service Actual Expenses and Revenues
For the Year Ended June 30, 2021 (continued)

	<u>Total for All -State-SAMH Funded Covered Services</u>	<u>Non-SAMH Covered Services</u>	<u>Administration</u>	<u>Fundraising</u>	<u>Total Expenses</u>
Expenses:					
Personnel Costs:					
Salaries	\$ 1,041,461	\$ 7,600,646	\$ 854,651	\$ -	\$ 9,496,758
Payroll taxes	79,429	585,811	78,734	-	743,974
Fringe benefits	74,772	399,227	38,700	-	512,699
Workers' compensation and recruitment	13,261	129,983	4,875	-	148,119
Total personnel costs	<u>1,208,923</u>	<u>8,715,667</u>	<u>976,960</u>	<u>-</u>	<u>10,901,550</u>
Other Expenses:					
Contract consulting	201,470	795,741	52,259	-	1,049,470
Occupancy costs	45,016	301,021	67,146	-	413,183
Insurance	69,921	169,109	9,943	-	248,973
Travel	186	44,072	13,612	-	57,870
Auto expense	6,712	229,186	402	-	236,300
Repairs and maintenance	452	161,718	462	-	162,632
Provision for depreciation	19,328	147,063	2,570	-	168,961
Licenses and permits	10,800	73,287	8,431	-	92,518
Supplies	11,264	332,488	18,584	-	362,336
Telephone	23,178	118,769	11,805	-	153,752
Seminars	3,623	14,614	2,751	-	20,988
Miscellaneous	2,830	31,229	14,840	5,508	54,407
Dues and memberships	-	43,617	10,450	-	54,067
Professional fees	-	-	31,500	-	31,500
Equipment rental	2,291	18,847	5,554	-	26,692
Utilities	-	32,553	99	-	32,652
Interest expense	-	55,579	-	-	55,579
Client meals	-	24,847	-	-	24,847
Security	2,523	8,703	2,563	-	13,789
Client services	1,193	61,259	-	-	62,452
Postage	897	1,211	544	-	2,652
Property taxes	61	3,823	205	-	4,089
Client outings	-	2,349	-	-	2,349
Printing and reproduction	-	1,256	1,954	-	3,210
Total other expenses	<u>401,745</u>	<u>2,672,341</u>	<u>255,674</u>	<u>5,508</u>	<u>3,335,268</u>
Total direct expenses	<u>1,610,668</u>	<u>11,388,008</u>	<u>1,232,634</u>	<u>5,508</u>	<u>14,236,818</u>
Distributed Indirect Costs:					
Administration	179,553	1,232,634	(1,232,634)	-	-
Total distributed indirect costs	<u>179,553</u>	<u>1,232,634</u>	<u>(1,232,634)</u>	<u>-</u>	<u>-</u>
Total expenses	<u>1,790,221</u>	<u>12,620,642</u>	<u>-</u>	<u>5,508</u>	<u>14,236,818</u>
Unallowable Costs	<u>-</u>	<u>119,276</u>	<u>-</u>	<u>5,508</u>	<u>124,784</u>
Total allowable operating expenses	<u>\$ 1,790,221</u>	<u>\$ 12,501,366</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,112,034</u>
Capital Expenditures	<u>\$ -</u>	<u>\$ 717,274</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 717,274</u>

Center for Family and Child Enrichment, Inc.
Schedule of State Earnings
For the Year Ended June 30, 2021

Total Expenditures	\$ 14,236,818
Less other state and federal funds	(13,676,939)
Less nonmatch SAMH funds	(104,699)
Less unallowable costs per 65E-14, F.A.C.	<u>(124,784)</u>
Total Allowable Expenditures	\$ <u>330,396</u>
Maximum Available Earnings	\$ <u>247,797</u>
Amount of State Funds Requiring Match	\$ <u>123,673</u>
Amount Due to Department **	\$ <u>124,124</u>

** If this amount is negative, the amount is due to the department up to the amount on the line listed as "amount of state funds requiring match."

Center for Family and Child Enrichment, Inc.
Schedule of Revenues and Expenses
for the Department of Juvenile Justice - CIN/FIN Non-Residential Programs
For the Year Ended June 30, 2021

Revenues:

Department of Juvenile Justice	\$ <u>657,287</u>
Total revenues	<u>657,287</u>

Operating Expenses:

Payroll and related expenses:	
Salaries	343,218
Payroll taxes	26,986
Health insurance and other fringe benefits	<u>22,732</u>
Total payroll and related expenses	<u>392,936</u>

Other operating expenses:

Occupancy costs	53,772
Insurance	12,963
Other general expenses	30,171
Communication	12,877
Travel	1,153
Supplies and printing costs	<u>2,404</u>

Total other operating expenses	<u>113,340</u>
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Center's overhead allocation	<u>60,007</u>
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Total operating expenses	<u>566,283</u>
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Excess of revenues over expenses	\$ <u><u>91,004</u></u>
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INTERNAL CONTROLS AND COMPLIANCE



INDEPENDENT AUDITOR'S 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
Center for Family and Child Enrichment, 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 Center for Family and Child Enrichment, Inc. (the "Center") (a nonprofit organization), which comprise the statement of financial position as of June 30, 2021, 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 November 16, 2021.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Center's internal control over financial reporting (internal control) as a basis for designing 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 the Center's internal control. Accordingly, we do not express an opinion on the effectiveness of the Center'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 the Center’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 financial statements. 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 the Center’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 Center’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



KEEFE McCULLOUGH

Fort Lauderdale, Florida
November 16, 2021

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

To the Board of Directors
Center for Family and Child Enrichment, Inc.

Report on Compliance for Each Major Federal Program and State Project

We have audited Center for Family and Child Enrichment, Inc.'s (a nonprofit organization) (the "Center") compliance 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 the Center's major federal programs and state projects for the year ended June 30, 2021. The Center's major federal programs and state projects are identified in the summary of auditor's 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 and state awards applicable to its federal programs and state projects.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Center'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; and the audit 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) and Chapter 10.650, *Rules of the Auditor General*. Those standards, the Uniform Guidance 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 federal program and/or state project occurred. An audit includes examining, on a test basis, evidence about the Center'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 the Center's compliance.

Opinion on Each Major Federal Program and State Project

In our opinion, the Center 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, 2021.

Report on Internal Control over Compliance

Management of the Center 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 the Center'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 the 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 the Center'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 and/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 and/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 and/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.

Purpose of this Report

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 the Uniform Guidance and Chapter 10.650, *Rules of the Auditor General*. Accordingly, this report is not suitable for any other purpose.



KEEFE McCULLOUGH

Fort Lauderdale, Florida
November 16, 2021

**Center for Family and Child Enrichment, Inc.
 Schedule of Findings and Questioned Costs
 For the Year Ended June 30, 2021**

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: *Unmodified Opinion*

Internal control over financial reporting:

Material weakness(es) identified?	<u> </u> yes	<u> X </u> no
Significant deficiency(ies) identified?	<u> </u> yes	<u> X </u> none reported
Noncompliance material to financial statements noted?	<u> </u> yes	<u> X </u> no

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified?	<u> </u> yes	<u> X </u> no
Significant deficiency(ies) identified?	<u> </u> yes	<u> X </u> none reported

Type of auditor's report issued on compliance for major federal programs: *Unmodified Opinion*

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	<u> </u> yes	<u> X </u> no
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Identification of major federal program(s)/project(s):

<u>CFDA No.</u>	Federal Programs:
93.527	Department of Health and Human Services - Grants for New and Expanded Services Under the Health Center Program

<u>CSFA No.</u>	State Projects:
60.074	Florida Department of Children and Families - Out of Home Supports
80.005	Florida Department of Juvenile Justice - Children and Families in Need of Services (CINS/FINS)

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 750,000
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Dollar threshold used to distinguish between Type A and Type B projects:	\$ 439,101
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Auditee qualified as low-risk auditee?	<u> X </u> yes	<u> </u> no
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**Center for Family and Child Enrichment, Inc.
Schedule of Findings and Questioned Costs
(continued)
For the Year Ended June 30, 2021**

SECTION II - FINANCIAL STATEMENT FINDINGS

None Reported.

**SECTION III - FEDERAL AWARDS PROGRAMS AND STATE
FINANCIAL ASSISTANCE PROJECTS FINDINGS AND QUESTIONED COSTS**

None Reported.

SECTION IV - PRIOR YEAR AUDIT FINDINGS

None Reported.