



PASCO KIDS FIRST, INC.

FINANCIAL STATEMENTS

JUNE 30, 2018 AND 2017

PASCO KIDS FIRST, INC.

FINANCIAL STATEMENTS

JUNE 30, 2018 AND 2017

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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Board of Directors
Pasco Kids First, Inc.
New Port Richey, Florida

Report on the Financial Statements

We have audited the accompanying financial statements of Pasco Kids First, Inc. (the Organization), which comprise the statements of financial position as of June 30, 2018 and 2017, and the related statements of activities, functional expenses, and cash flows for the years 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 audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free 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 Pasco Kids First, Inc. as of June 30, 2018 and 2017, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of state project and state matching fund awards on page 30 is presented for the purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards on page 15, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 9, 2018, 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 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 Organization's internal control over financial reporting and compliance.



Certified Public Accountants
October 9, 2018

PASCO KIDS FIRST, INC.
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
ASSETS		
Current Assets		
Cash	\$ 14,466	\$ 9,097
Grants and contracts receivable, net of allowance	306,595	384,475
Prepaid expenses	<u>796</u>	<u>796</u>
Total Current Assets	<u>321,857</u>	<u>394,368</u>
Property and Equipment		
Property and equipment, net of accumulated depreciation of \$165,510 and \$156,635	379,707	388,582
Other Assets	<u>13,247</u>	<u>19,058</u>
Total Non-Current Assets	<u>392,954</u>	<u>407,640</u>
TOTAL ASSETS	<u><u>\$ 714,811</u></u>	<u><u>\$ 802,008</u></u>
 LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts payable	\$ 71,070	\$ 149,240
Accrued expenses	127,546	127,363
Deferred revenue	<u>50,461</u>	<u>-</u>
Total Liabilities	<u>249,077</u>	<u>276,603</u>
Net Assets		
Unrestricted, undesignated	86,027	136,823
Unrestricted, invested in property and equipment	379,707	388,582
Temporarily restricted	-	-
Permanently restricted	<u>-</u>	<u>-</u>
Total Net Assets	<u>465,734</u>	<u>525,405</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 714,811</u></u>	<u><u>\$ 802,008</u></u>

Read Report of Independent Certified Public Accountants.
The accompanying notes are an integral part
of these financial statements.

PASCO KIDS FIRST, INC.
STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
FOR THE YEARS ENDED JUNE 30, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
CHANGE IN UNRESTRICTED NET ASSETS:		
Federal and state grants and contracts	\$ 2,249,779	\$ 2,145,715
Crime Victims Compensation	118,480	219,954
Other grants and contracts	95,554	99,585
Contributions	140,818	141,066
In-kind contributions	<u>284,481</u>	<u>337,282</u>
TOTAL REVENUES	<u>2,889,112</u>	<u>2,943,602</u>
EXPENSES		
<i>Program Services</i>		
Child Abuse Crisis Program	573,722	577,855
Sexual Assault Victim Exams	116,417	46,435
Healthy Families Program	1,362,517	1,427,650
Oral Health Education	13,916	-
Trauma Treatment Team	<u>568,169</u>	<u>647,284</u>
Total Program Services	<u>2,634,741</u>	<u>2,699,224</u>
<i>Support Services</i>		
General and administrative	213,917	219,282
Fundraising	<u>100,125</u>	<u>97,225</u>
Total Support Services	<u>314,042</u>	<u>316,507</u>
TOTAL EXPENSES	<u>2,948,783</u>	<u>3,015,731</u>
CHANGE IN NET ASSETS	(59,671)	(72,129)
NET ASSETS, beginning of the year	<u>525,405</u>	<u>597,534</u>
NET ASSETS, end of year	<u><u>\$ 465,734</u></u>	<u><u>\$ 525,405</u></u>

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PASCO KIDS FIRST, INC.

	PROGRAM SERVICES						SUPPORT SERVICES			Total Expenses
	Child Abuse Program	SAVE	Healthy Families Program		Oral Health Education		Trauma Treatment Team	Total Program Services		
			Families Program	Program	Health Education	Program Services				
Salaries	\$ 331,556	\$ 6,600	\$ 730,296	\$ 8,404	\$ 421,786	\$ 1,498,642				
Payroll taxes	26,031	506	55,365	643	31,306	113,851				
Employee benefits	42,881	88	142,306	36	36,730	222,041				
	400,468	7,194	927,967	9,083	489,822	1,834,534				
Medical	79,105	51,998	-	-	-	131,103				
Mileage and travel	955	-	54,929	998	559	57,441				
Utilities	15,215	-	18,313	91	7,435	41,054				
Employee training	1,086	-	4,342	2,373	3,009	10,810				
Repairs & maintenance	3,975	-	10,948	-	2,358	17,281				
Rent	48,429	7,425	289,956	-	48,569	394,379				
Printing, postage & supplies	8,967	88	16,800	1,266	7,377	34,498				
Professional fees	5,957	-	10,450	-	5,556	21,963				
Insurance	4,391	-	16,668	-	964	22,023				
Dues & subscriptions	3,411	-	7,370	-	1,722	12,503				
Bad debt	-	48,000	-	-	-	48,000				
Other expenses	-	600	351	56	-	1,007				
	571,959	115,305	1,358,094	13,867	567,371	2,626,596				
Interest	-	-	-	-	-	-				
Depreciation	1,763	1,112	4,423	49	798	8,145				
Total Expenses	\$ 573,722	\$ 116,417	\$ 1,362,517	\$ 13,916	\$ 568,169	\$ 2,634,741				

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of these financial statements.

PASCO KIDS FIRST, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2017

	PROGRAM SERVICES				SUPPORT SERVICES		
	Child Abuse Crisis Program	Healthy Families Program	SAVE	Trauma Treatment Team	General and Administrative	Fundraising	Total Support Services
							Total Expenses
Salaries	\$ 329,940	\$ 733,210	\$ 4,732	\$ 429,280	\$ 138,852	\$ 74,296	\$ 213,148
Payroll taxes	25,766	55,808	342	32,185	9,377	5,729	15,106
Employee benefits	48,579	138,240	149	42,326	21,931	2,624	24,555
	404,285	927,258	5,223	503,791	170,160	82,649	252,809
							2,093,366
Medical	76,825	-	40,567	-	-	-	-
Mileage and travel	1,313	-	-	1,109	1,536	1,276	2,812
Utilities	15,469	61,213	-	8,974	5,536	-	5,536
Employee training	2,929	24,733	-	364	400	280	680
Repairs & maintenance	4,335	19,162	-	2,552	8,882	-	8,882
Rent	48,644	27,470	-	108,007	14,148	-	14,148
Printing, postage & supplies	7,987	307,062	-	8,545	9,511	3,700	13,211
Professional fees	5,018	21,857	110	4,959	-	-	-
Insurance	6,195	10,840	-	5,537	-	-	-
Dues & subscriptions	2,964	11,851	-	1,939	2,036	9,175	11,211
Bad debt	-	9,785	-	-	-	-	-
Other expenses	160	-	125	-	5,196	-	5,196
	576,124	1,422,661	46,025	645,853	217,405	97,080	314,485
							3,005,148
Interest	-	-	-	-	1,401	-	1,401
Depreciation	1,731	410	4,989	1,431	476	145	621
							9,182
Total Expenses	\$ 577,855	\$ 1,427,650	\$ 46,435	\$ 647,284	\$ 219,282	\$ 97,225	\$ 316,507
							\$ 3,015,731

Read the Report of Independent Certified Public Accountants.
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of these financial statements.

PASCO KIDS FIRST, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED JUNE 30, 2018 AND 2017

	<u>2018</u>	<u>2017</u>
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in Net Assets	\$ (59,671)	\$ (72,129)
<i>Adjustments to reconcile changes in net assets to net cash provided by (used in) operating activities:</i>		
Depreciation	8,875	9,182
Bad debt expense	48,000	-
(Increase) decrease in grants receivable	29,880	(6,292)
(Increase) decrease in prepaid expense	-	18,671
(Increase) decrease in other assets	5,811	(1,332)
Increase (decrease) in accounts payable	(78,170)	31,648
Increase (decrease) in accrued expenses	183	28,905
Increase (decrease) in deferred revenue	50,461	-
Total Adjustments	<u>65,040</u>	<u>80,782</u>
Net Cash Provided by (Used in) Operating Activities	<u>5,369</u>	<u>8,653</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of property and equipment	<u>-</u>	<u>(5,861)</u>
Net Cash Provided by (Used in) Investing Activities	<u>-</u>	<u>(5,861)</u>
NET INCREASE (DECREASE) IN CASH	5,369	2,792
CASH, BEGINNING OF YEAR	<u>9,097</u>	<u>6,305</u>
CASH, END OF YEAR	<u><u>\$ 14,466</u></u>	<u><u>\$ 9,097</u></u>
<u>SUPPLEMENTAL DISCLOSURE</u>		
Cash paid for interest	<u><u>\$ 2,862</u></u>	<u><u>\$ 1,401</u></u>

Read Report of Independent Certified Public Accountants.
The accompanying notes are an integral part
of these financial statements.

PASCO KIDS FIRST, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

NOTE A – DESCRIPTION OF ORGANIZATION

Pasco Kids First, Inc. (“the Organization”) is a nonprofit entity incorporated in 1990 under the laws of the State of Florida. Their mission is to assist in the protection of Pasco and Hernando County children from the devastating effects of child abuse. Through partnerships with other community agencies, the Organization provides accurate assessments and services to children and their families by utilizing a multidisciplinary approach. Through community education and early intervention, the Organization promotes a healthy and nurturing family environment for all of their children.

Major funding is provided by the U.S. Department of Health and Human Services passed-through the State of Florida through grant agreements and contracts with the Department of Health, Healthy Families of Florida and other agencies. Funding is also provided by Pasco County and local organizations.

The Organization offers the following programs:

- **Child Abuse Crisis Program** – The Organization provides medical, forensic and psychological evaluations and counseling through a team of child abuse specialists made up from a network of doctors, nurses, social workers, psychologists and other professionals to alleged victims of child abuse and neglect. Community education and awareness programs are also provided.
- **Sexual Assault Victim Exams (SAVE)** – The Organization provides examination and collection of evidence for adult victims of sexual assault.
- **Healthy Families Pasco/Hernando** – A voluntary home visiting program for expectant parents and families of newborns is offered to the community. This positive parent support program works to build parenting skills, promotes parent-child relationships and bonding, promotes healthy child development, and links families to other services in the community.
- **Oral Health Education** – The Organization provides oral health care kits and information to families which educate them about the importance of dental health with overall health. Families are also provided information and referrals to resources and providers in the community to take care of dental needs to reduce emergency room visits and missed work and school days.
- **Trauma Treatment Team** – The Organization provides an array of education, prevention, assessment and intervention services to all members of the family affected by sexual abuse. Child victims of sexual abuse are provided immediate safety, assistance with coping with the trauma of the abuse and help with prevention of further incidents of abuse.

PASCO KIDS FIRST, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Net assets and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are classified and reported as follows:

Unrestricted net assets - Net assets that are not subject to donor-imposed stipulations, including restricted contributions whose restrictions are met in the same reporting period.

Temporarily restricted net assets - Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Organization and/or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Permanently restricted net assets - Net assets subject to donor-imposed stipulations that they be maintained permanently by the Organization. Generally, the donors of these assets permit the Organization to use all or part of the income earned on any related investments for general or specific purposes.

The Organization receives substantially all of its revenue from Federal and State contracts and grants.

Estimates

The preparation of the financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from those estimates.

Cash and Cash Equivalents

The Organization considers currency on hand, demand deposits and money market funds as cash. Cash equivalents would consist of highly liquid debt instruments purchased with maturities of three months or less.

Grants and Contracts Receivable

Grants receivable result from services which have been provided pursuant to the Organization's grants, but for which reimbursement has not yet been received at June 30, 2018 and 2017. No allowance was set up for federal and state grants as any amounts determined unallowable by the grantor are deducted from revenue upon notification of the disallowance. No material amounts were subsequently disallowed with respect to the amounts recorded at June 30, 2018 and 2017.

An allowance related to the Crime Victims Compensation contracts for therapy services was set up during the fiscal year ended June 30 2017. At June 30, 2018 and 2017, the allowance was \$82,000 and \$34,000, respectively.

Read Report of Independent Certified Public Accountants

PASCO KIDS FIRST, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Federal and State Grants and Contracts

Revenues from federal and state grants and contracts are recorded based upon terms of the grantor allotment which generally provide that revenues are earned when the allowable costs of the specific grant provisions have been incurred. Revenues are subject to audit by the grantor and, if the examination results in a disallowance of any expenditure, repayment could be required. For the year ended June 30, 2018 and 2017, federal and state grants and contracts were 78% and 73%, respectively, of total revenue, with approximately 53% and 56%, respectively, of the funding from one agency.

Property and Equipment

Property and equipment are stated at historical cost and depreciated using the straight-line method over the estimated useful lives ranging from 5 to 39 years. Acquisitions of property and equipment in excess of \$500 are capitalized. Maintenance and repairs are charged to operations when incurred. When property and equipment is sold or otherwise disposed of, the asset account and related accumulated depreciation account are relieved, and any gain or loss is included in earnings.

Donated Facilities and Services

Donated facilities are reflected in the accompanying financial statements as revenue and expense based on the fair rental value of comparable facilities.

Donated services are recorded at their approximate fair value if they create or enhance non-financial assets, are of a specialized nature, are provided by an individual possessing those skills, and would have been purchased if not donated. There were no services meeting these criteria during the years ended June 30, 2018 and 2017.

Functional Allocation of Expenses

The costs of providing the various programs have been summarized on a functional basis in the statement of functional expenses. Salaries and other expenses that are associated with a specific program are charged directly to that program. Salaries and other expenses that benefit more than one program are allocated to the various programs based on the relative benefit provided.

Income Tax Status

The Organization is an exempt organization under Section 501(c)(3) of the Internal Revenue Code and similar state provisions. The Organization is treated as a public supported organization and not as a private foundation. Therefore, no provision for income taxes has been made in these financial statements. Management is not aware of any activities that would jeopardize the Organization's tax exempt status.

The Organization accounts for uncertain tax positions, if any, in accordance with ASC Section 740. In accordance with these professional standards, the Organization recognizes tax positions only to the extent that Management believes it is "more likely than not" that its tax positions will be sustained upon IRS examination. Management believes that it has no uncertain tax positions that qualify for either recognition or disclosure in the financial statements for the years ended June 30, 2018 and 2017.

Read Report of Independent Certified Public Accountants

PASCO KIDS FIRST, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Income Tax Status (continued)

The Organization believes that its income tax filing positions will be sustained upon examination and does not anticipate any adjustments that would result in a material adverse effect on the Organization's financial condition, change in net assets or cash flows. Accordingly, the Organization has not recorded any reserves, or related accruals for interest and penalties for uncertain income tax positions at June 30, 2018 and 2017.

The Organization is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Organization believes it is no longer subject to income tax examinations for fiscal years ending prior to June 30, 2015.

Fair Value of Financial Instruments

Professional standards require disclosure of an estimate of fair value of certain financial instruments. The Organization's significant financial instruments are cash, grants receivable and other short-term assets and liabilities. For these financial instruments, carrying values approximate fair value.

Concentration of Credit Risk

Financial instruments, which potentially subject the Organization to concentrations of credit risk, consist of cash and receivables at June 30, 2018 and 2017. The Organization places its cash with creditworthy, high-quality financial institutions. Accounts are maintained at institutions that are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. From time to time amounts held may exceed this limit. As of June 30, 2018 and 2017, no amounts exceeded the FDIC limit.

Reclassification

Certain 2017 amounts have been reclassified to conform to the 2018 presentation.

NOTE C – PROPERTY AND EQUIPMENT

Property and equipment at cost as of June 30, 2018 and 2017 were:

	<u>2018</u>	<u>2017</u>
Land and Building	\$ 378,371	\$ 378,371
Leasehold Improvements	51,861	51,861
Equipment	<u>114,985</u>	<u>114,985</u>
 Total Property and Equipment	 545,217	 545,217
Less: Accumulated Depreciation	<u>(165,510)</u>	<u>(156,635)</u>
 Net Property and Equipment	 <u>\$ 379,707</u>	 <u>\$ 388,582</u>

Read Report of Independent Certified Public Accountants

PASCO KIDS FIRST, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

NOTE D – DONATED FACILITIES

Donated facilities totaled \$284,481 and \$337,282 for the years ended June 30, 2018 and 2017, respectively. These facilities were used in the operations of the following programs:

	<u>2018</u>	<u>2017</u>
Healthy Families	\$ 277,056	\$ 277,062
Trauma Treatment Team	-	60,220
SAVE	<u>7,425</u>	<u>-</u>
	<u>\$ 284,481</u>	<u>\$ 337,282</u>

NOTE E – EMPLOYEE BENEFIT PLAN

The Organization has a 403(b) retirement plan which is a tax-deferred annuity for its employees. Effective April 1, 2017, employer contributions to the plan were suspended. No employer contributions were made to the plan for the year ended June 30, 2018. Employer contributions to the plan for the year ended June 30, 2017 totaled \$28,096.

NOTE F – COMMITMENTS AND CONTINGENCIES

Lease Commitments

The Organization has certain noncancellable operating leases for facilities expiring through August 31, 2023. Future minimum lease payments are as follows:

<u>Year ending June 30:</u>	
2019	\$ 48,150
2020	60,075
2021	47,405
2022	29,360
2023	30,241
2024	5,065

Rent expense in the statement of functional expenses consists of the following for the years ended June 30, 2018 and 2017:

	<u>2018</u>	<u>2017</u>
Facilities rent	\$ 147,169	\$ 140,579
Donated rent	<u>284,481</u>	<u>337,282</u>
	<u>\$ 431,650</u>	<u>\$ 477,861</u>

PASCO KIDS FIRST, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2018 AND 2017

NOTE G – LINE OF CREDIT

The Organization has access to a Business Line of Credit with the same commercial bank it maintains its deposit accounts that allows it to borrow up to \$10,000 through MasterCard advances. Interest is payable monthly and had a rate of 11.5% and 11% at June 30, 2018 and 2017, respectively. At June 30, 2018 and 2017, the outstanding balance on the line of credit was \$9,150 and \$8,753, respectively and is included in accounts payable on the accompanying statement of financial position.

NOTE H – MATCH REQUIREMENT

The Organization receives funds under a grant from Healthy Families Florida, which requires a match of 25% of the contract award. For the years ended June 30, 2018 and 2017 this match requirement was met through cash and in-kind contributions as allowed under the grant. The Organization also receives funds through a grant from the State of Florida under the Victims of Crime Act, which requires a match of 20% of the contract award (20% for 2017). For the years ended June 30, 2018 and 2017 this match was met through cash and in-kind contributions as allowed under the grant.

NOTE I – CONSIDERATION OF MANAGEMENT'S PLAN OF OPERATION

Over the past two years, the Organization has experienced cash flow problems as the result of slower paying contracts, delayed billing, and disallowances of amounts submitted. This combined with the Organization's difficulties in fundraising and obtaining alternate types of funding from a variety of sources has raised substantial doubt about its ability to continue as a going concern without solid strategic decisions to enhance its cash flow and operating efficiencies.

The Organization has evaluated these conditions and has plans to evaluate its contract provisions, its services, its fundraising efforts, and its organizational structure. To improve cash flows, the Organization has obtained a line of credit, has held discussions with its funders regarding additional funding for the services being provided, is working on finding new donors, new fundraising events and looking into other development initiatives for more long-term cash reserves. In addition, the Organization has investigated partnering opportunities with other nonprofits in the area. In the short term the Organization has focused on collections of outstanding receivables, suspended its benefit plan match and engaged a consultant to review its operations and find opportunities for efficiencies and cost savings. Management believes these efforts will allow the Organization to provide these essential programs for children in Pasco and Hernando Counties for at least one year after the date the financial statements are available to be issued.

NOTE J – SUBSEQUENT EVENTS

Management has evaluated subsequent events through October 9, 2018, the date the financial statements were available to be issued.

**SUPPLEMENTARY INFORMATION
AND
OTHER REPORTS**

PASCO KIDS FIRST, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018

<i>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</i>	<i>Federal CFDA Number</i>	<i>Pass- Through Entity Identifying Number</i>	<i>Federal Expenditures</i>
<i>U.S. Department of Health and Human Services</i>			
<i>Passed through Healthy Families Florida-Ounce of Prevention Fund of Florida</i>			
Promoting Safe and Stable Families	93.556	HF-15-20-21	\$ 62,267
Total CFDA #93.556			<u>62,267</u>
TANF Cluster			
Temporary Assistance for Needy Families (TANF)	93.558	HF-15-20-21	400,857
Total TANF Cluster			<u>400,857</u>
<i>Passed through State of Florida Department of Health</i>			
Social Services Block Grant	93.667	CPX5B	197,728
Total CFDA #93.667			<u>197,728</u>
Total Department of Health and Human Services			<u>660,852</u>
<i>U.S. Department of Justice</i>			
<i>Passed through State of Florida, Office of the Attorney General</i>			
Crime Victim Assistance	16.575	VOCA-2016- Pasco Kids First, Inc.- 00853	60,786
Crime Victim Assistance	16.575	VOCA-2017- Pasco Kids First, Inc.- 00511	284,511
Total CFDA #16.575			<u>345,297</u>
Total U.S. Department of Justice			<u>345,297</u>
Total Expenditures of Federal Awards			<u><u>\$ 1,006,149</u></u>

Read Report of Independent Certified Public Accountants.
See Accompanying Notes to Schedule of Expenditures of Financial Awards.

PASCO KIDS FIRST, INC.
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2018

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Pasco Kids First, Inc. (the Organization) under programs of the federal government for the year ended June 30, 2018. The information in this schedule is presented in accordance with 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). Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

Pursuant to the Uniform Guidance, the Organization, as a sub-recipient of federal awards, has provided the name of the pass-through entity and the identifying description and number assigned by the pass-through entity when available from the pass-through entity. The Organization has provided the total federal awards expended for each individual federal program and the CFDA number or other identifying information when the CFDA information is not available. The Uniform Guidance does not require the Organization to provide this information, nor a breakdown of amounts awarded by CFDA number if that information is not available from the awarding agency.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

The Organization has elected to use the 10-percent de minimus indirect cost rate as allowed under the Uniform Guidance.



**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS 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**

Board of Directors
Pasco Kids First, Inc.
New Port Richey, Florida

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 Pasco Kids First, Inc. (the Organization), which comprise the statement of financial position as of June 30, 2018, and the related statements of activities and change in net assets, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 9, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 Organization'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 Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Brecher & Associates PA".

Certified Public Accountants
October 9, 2018



**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS ON COMPLIANCE
FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

To Pasco Kids First, Inc.
New Port Richey, Florida

Report on Compliance for Each Major Federal Program

We have audited Pasco Kids First, Inc.'s (the Organization) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended June 30, 2018. The Organization's major federal programs 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 statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Organization's major federal programs 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). Those standards and the Uniform Guidance 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 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the Organization's compliance.

Opinion on Each Major Federal Program

In our opinion, the Organization 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 for the year ended June 30, 2018.

Report on Internal Control Over Compliance

Management of the Organization 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 Organization's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program 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 to test and report on internal control over compliance in accordance with the Uniform Guidance, 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 Organization'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 on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *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 that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Certified Public Accountants

October 9, 2018

**PASCO KIDS FIRST, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2018**

A. SUMMARY OF AUDIT RESULTS

1. The auditor's report expresses an unmodified opinion on whether the basic financial statements of Pasco Kids First, Inc. (the Organization) were prepared in accordance with GAAP.
2. No significant deficiencies were disclosed during the audit of the basic financial statements and no material weaknesses are reported.
3. No instances of noncompliance material to the basic financial statements of the Organization were disclosed during the audit.
4. No significant deficiencies were disclosed during the audit of the major federal award programs and no material weaknesses are reported.
5. The auditor's report on compliance for the major federal award programs for the Organization expresses an unmodified opinion on a major federal programs.
6. Audit findings that are required to be reported in accordance with 2CFR200.516(a) are reported in this schedule.
7. The federal programs tested as major programs were:

	93.556 Promoting Safe and Stable Families	\$62,267
TANF Cluster:	93.558 Temporary Assistance for Needy Families	\$400,857

8. The threshold for distinguishing Type A and Type B programs was \$750,000 for major federal awards programs.
9. The Organization was not determined to be a low-risk auditee pursuant to Uniform Guidance.

B. FINDINGS – FINANCIAL STATEMENTS AUDIT

NONE

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARDS PROGRAMS

NONE

D. OTHER ISSUES

NONE

PASCO KIDS FIRST, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2018

E. PRIOR YEAR FINDINGS

FINANCIAL STATEMENTS AUDIT

2017-001 – Board of Directors Oversight

Material Weakness

Criteria: Timely financial data should be provided to the Board of Directors on a regular basis.

Condition: The Organization's Assessment Committee of the Board of Directors has not been receiving internal financial statements on a timely basis.

Cause: Management had issues with the reporting component of their accounting system.

Effect: Ineffective oversight of the Organization's financial reporting by those charged with governance could occur.

Recommendation: Management should improve internal financial reporting and internal financial statements, including a statement of financial position and statement of activities, should be provided to the Assessment Committee on a monthly basis.

Views of responsible officials and planned corrective action: We agree with this finding and will adhere to the corrective action plan of the following pages of this report.

2017-002 – 403(b) Thrift Plan Contributions

Material Weakness

Criteria: Employee salary reductions should be remitted to the custodian of the 403(b) Thrift Plan as soon as they can be reasonably segregated from the employer's general assets, but no later than the 7th business day following the day on which such amounts would otherwise have been payable to the employee.

Condition: The Organization delayed remittance of employee 403(b) Thrift Plan salary reductions.

Cause: Management override of controls – checks payable to the custodian were cut, held and remitted late. The Organization was unaware of certain laws governing the 403(b) Thrift Plan.

Effect: The Organization violated 29CFR2510.3-102 which defines the rules for remittance of employee salary reduction withholdings.

Recommendation: Management should not override controls over cash disbursements. Additionally, the Organization should work with their 403(b) Thrift Plan custodian to further educate themselves on the laws governing the 403(b) Thrift Plan.

Views of responsible officials and planned corrective action: We agree with this finding and will adhere to the corrective action plan of the following pages of this report.

**PASCO KIDS FIRST, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2018**

E. PRIOR YEAR FINDINGS (continued)

2017-003 – Rent Expense

Material Weakness

Criteria: Program expenses should be reasonable and necessary.

Condition: The Organization entered into a noncancelable lease for space with the intention of using it to provide program services. The space is not occupied as the build out has not been completed as of the date of this report. The Organization is providing the program services at another location, provided on a temporary in-kind basis, until the build out is completed. The rent expense under this lease was recorded as a program service cost.

Cause: The Organization does not have controls in place to ensure only allowable costs are charged to programs.

Effect: The Organization billed and was reimbursed for the rent expense as a program service cost under a federally funded grant agreement.

Recommendation: Management should institute additional controls over costs charged to programs.

Views of responsible officials and planned corrective action: We agree with this finding and will adhere to the corrective action plan of the following pages of this report.

MAJOR FEDERAL AWARDS PROGRAMS

TANF Cluster: CFDA No. 93.558 Temporary Assistance for Needy Families

2017-003 – Rent Expense

Material Weakness

(repeat of finding 2017-003 identified in previous section)

Questioned Costs -- \$30,000

As discussed under Section B – Findings Financial Statements Audits at Finding 2017-003, rent expense was billed and reimbursed to the Organization as a program service cost under a federally funded grant agreement. The rent amount of \$2,500 was reimbursed monthly for a total reimbursement during the fiscal year ended June 30, 2017 of \$30,000. Since the Organization provided the program services required under the grant agreement, we recommend they work with the grantor to resolve the issue.

2017-004 – Leasehold Improvements

Questioned Costs -- \$33,378

Criteria: Funds received must be expended in accordance with the grant agreement.

PASCO KIDS FIRST, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2018

E. PRIOR YEAR FINDINGS (continued)

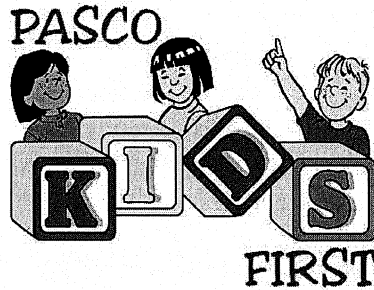
Condition: The Organization cut progress checks to a contractor for work and materials on the build out of leased space. These checks were subsequently voided when the contractor did not complete the work. The Organization did not hire a new contractor to complete the work in the time frame allowed per the grant agreement.

Cause: The Organization did not realize they could not keep the funds to have the work completed at a later time.

Effect: The Organization received funding for leasehold improvements that were not completed under a federally funded grant agreement.

Recommendation: Management should return the funds to the grantor and apply for reimbursement in the future, once the improvements have been completed.

Views of responsible officials and planned corrective action: We agree with this finding and will adhere to the corrective action plan of the following pages of this report.



7344 Little Road, New Port Richey, FL 34654
Phone (727) 845-8080 Administration Fax (727) 835-7965

**MANAGEMENT'S CORRECTIVE ACTION PLAN
YEAR ENDED JUNE 30, 2018**

Cognizant or Oversight Agency for Audit

U.S. Department of Health and Human Services

Pasco Kids First, Inc. respectfully submits the following corrective action plan for the year ended June 30, 2018.

*Contact person responsible for
corrective action:*

*Name and address of independent
public accounting firm:*

Cathleen Alred, Business Manager
Pasco Kids First, Inc.
7615 Little Road
New Port Richey, FL 34654

Rick Reeder, CPA
Reeder & Associates, P.A.
3339 W. Bearss Avenue
Tampa, FL 33618

The findings from the June 30, 2018 Schedule of Findings and Questioned Costs are discussed below. The findings are lettered consistently with the letter assigned in the Schedule of Findings and Questioned Costs.

A. SUMMARY OF AUDIT RESULTS

This section does not include any findings and is therefore not addressed.

B. FINDINGS – FINANCIAL STATEMENT AUDIT

NONE

C. FINDINGS AND QUESTIONED COSTS – MAJOR FEDERAL AWARDS PROGRAMS

NONE

D. OTHER ISSUES

NONE

**PASCO KIDS FIRST, INC.
MANAGEMENT'S CORRECTIVE ACTION PLAN
YEAR ENDED JUNE 30, 2018**

E. PRIOR YEAR FINDINGS

FINANCIAL STATEMENTS AUDIT

2017-001 – Board of Directors Oversight

Material Weakness

Auditor's Recommendation: Management should improve internal financial reporting and internal financial statements, including a statement of financial position and statement of activities, should be provided to the Assessment Committee on a monthly basis.

Action Taken: It will be the policy of the organization going forward that timely financial statements including a statement of financial position and statement of activities, along with any other financial information that is requested by a member of the Assessment Committee or Board of Directors will be provided to the Assessment Committee at least three business days prior to the regularly scheduled meeting of the Assessment Committee which will then report to the full Board of Directors at the following meeting. Any deviance in this will be grounds for corrective action at the staff level.

2017-002 – 403(b) Thrift Plan Contributions

Material Weakness

Auditor's Recommendation: Management should not override controls over cash disbursements. Additionally, the Organization should work with their 403(b) Thrift Plan custodian to further educate themselves on the laws governing the 403(b) Thrift Plan.

Action Taken: All contributions to the current payroll have been deposited. It will be the policy of this Organization going forward that these deposits are made within four business days following the date of payroll. The President/CEO will be informed by the Business Manager in any case this is not completed. Upon being informed, the President/CEO will inform the Treasurer of the Board of Directors.

2017-003 – Rent Expense

Material Weakness

Auditor's Recommendation: Management should institute additional controls over costs charged to programs.

Action Taken: While the full build out was not completed as planned, the Brooksville Healthy Families staff is housed next door in donated office space from one of our Board members and the office space at 690 S. Broad St. is being used by us for storage at the current time. We will not be billing Healthy Families for rental of this facility as of January 1, 2018 until such time as the build out project is completed. The Assessment Committee will review the information prepared and presented by management on this issue.

**PASCO KIDS FIRST, INC.
MANAGEMENT'S CORRECTIVE ACTION PLAN
YEAR ENDED JUNE 30, 2018**

E. PRIOR YEAR FINDINGS (continued)

MAJOR FEDERAL AWARD PROGRAMS

TANF Cluster: CFDA No. 93.558 Temporary Assistance for Needy Families

2017-003 – Rent Expense

Material Weakness

(repeat of finding 2017-003 identified in previous section)

Questioned Costs -- \$30,000

Auditor's Recommendation: Management should work with the funder to resolve the issue.

Action Taken: While the full build out was not completed as planned, the Brooksville Healthy Families staff is housed next door in donated office space from one of our Board members and the office space at 690 S. Broad St. is being used by us for storage at the current time. We will not be billing Healthy Families for rental of this facility as of January 1, 2018 until such time as the build out project is completed. The Assessment Committee will review the information prepared and presented by management on this issue.

2017-004 – Leasehold Improvements

Questioned Costs -- \$33,378

Auditor's Recommendation: Management should return the funds to the grantor and apply for reimbursement in the future, once the improvements have been completed.

Action Taken: The grantor has been notified of this issue and we have agreed to pay back the amount of \$33,378 by check to them as soon as possible.

**PASCO KIDS FIRST, INC.
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2018**

A. FINANCIAL STATEMENTS AUDIT

2017-001 – Board of Directors Oversight

Material Weakness

Condition: The Organization's Assessment Committee of the Board of Directors has not been receiving internal financial statements on a timely basis.

Recommendation: Management should improve internal financial reporting and internal financial statements, including a statement of financial position and statement of activities, should be provided to the Assessment Committee on a monthly basis.

Current Status: This recommendation was adopted in January 2018. No similar findings were noted subsequent to the adoption date.

2017-002 – 403(b) Thrift Plan Contributions

Material Weakness

Condition: The Organization delayed remittance of employee 403(b) Thrift Plan salary reductions.

Recommendation: Management should not override controls over cash disbursements. Additionally, the Organization should work with their 403(b) Thrift Plan custodian to further educate themselves on the laws governing the 403(b) Thrift Plan.

Current Status: This recommendation was adopted in January 2018. No similar findings were noted subsequent to the adoption date.

2017-003 – Rent Expense

Material Weakness

Condition: The Organization entered into a noncancelable lease for space with the intention of using it to provide program services. The space is not occupied as the build out has not been completed as of the date of this report. The Organization is providing the program services at another location, provided on a temporary in-kind basis, until the build out is completed. The rent expense under this lease was recorded as a program service cost.

Recommendation: Management should institute additional controls over costs charged to programs.

Current Status: This recommendation was adopted in January 2018. No similar findings were noted subsequent to the adoption date.

PASCO KIDS FIRST, INC.
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2018

B. MAJOR FEDERAL AWARDS PROGRAMS

TANF Cluster: CFDA No. 93.558 Temporary Assistance for Needy Families

2017-003 – Rent Expense

Material Weakness

(repeat of finding 2017-003 identified in previous section)

Questioned Costs -- \$30,000

Condition: As discussed under Section A – Financial Statements Audits at Finding 2017-003, rent expense was billed and reimbursed to the Organization as a program service cost under a federally funded grant agreement. The rent amount of \$2,500 was reimbursed monthly for a total reimbursement during the fiscal year ended June 30, 2017 of \$30,000.

Recommendation: Since the Organization provided the program services required under the grant agreement, we recommend they work with the grantor to resolve the issue.

Current Status: This recommendation was adopted in January 2018 and this rent expense was no longer charged to the grant as of the adoption date. No similar findings were noted subsequent to the adoption date.

2017-004 – Leasehold Improvements

Questioned Costs -- \$33,378

Condition: The Organization cut progress checks to a contractor for work and materials on the build out of leased space. These checks were subsequently voided when the contractor did not complete the work. The Organization did not hire a new contractor to complete the work in the time frame allowed per the grant agreement.

Recommendation: Management should return the funds to the grantor and apply for reimbursement in the future, once the improvements have been completed.

Current Status: This recommendation was adopted in January 2018 and repayment was made during fiscal 2018. No similar findings were noted subsequent to the adoption date.

ADDITIONAL SUPPLEMENTARY INFORMATION

PASCO KIDS FIRST, INC.
SCHEDULE OF EXPENDITURES OF STATE PROJECT AND STATE MATCHING FUND AWARDS
FOR THE YEAR ENDED JUNE 30, 2018

<u>State Grantor/Pass-Through Grantor/Program Title</u>	<u>State CSFA Number</u>	<u>Pass- Through Entity Identifying Number</u>	<u>State Expenditures</u>
State of Florida Courts System			
<i>Passed through Florida Network of Children's Advocacy Center's, Inc.</i>			
FL Network of Children Advocacy Centers	22.016	CAC-15	\$ 130,737
Total State of Florida Courts System			<u>130,737</u>
State of Florida Department of Health			
Medical Services for Abused and Neglected Children	64.006	CPX5B-A5	347,863
Medical Services for Abused and Neglected Children	64.006	CSBPA	<u>35,000</u>
Total State of Florida Department of Health			<u>382,863</u>
State of Florida Department of Highway Safety and Motor Vehicles			
<i>Passed through Florida Network of Children's Advocacy Center's, Inc.</i>			
Child Abuse Prevention and Intervention License Plate Project	76.067	n/a	<u>5,843</u>
Total State of Florida Department of Highway Safety and Motor Vehicles			<u>5,843</u>
Total U.S. Department of Justice			<u>5,843</u>
Total Expenditures of State Project Awards			<u>\$ 519,443</u>
State of Florida Department of Children and Families			
<i>Passed through Healthy Families Florida-Ounce of Prevention Fund of Florida</i>			
	n/a	HF-15-20-21	\$ 724,187
Total Expenditures of State Matching Fund Awards			<u>\$ 724,187</u>

Read Report of Independent Certified Public Accountants.