

# **The Children's Home Society of Florida**

Federal Awards and Florida Single Audit  
Compliance Report  
June 30, 2017

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**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***

**Independent Auditor's Report**

To the Audit Committee  
The Children's Home Society of 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 consolidated financial statements of The Children's Home Society of Florida, which comprise the consolidated statement of financial position as of June 30, 2017, and the related consolidated statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated October 31, 2017.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the consolidated financial statements, we considered The Children's Home Society of Florida'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 opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of The Children's Home Society of Florida's internal control. Accordingly, we do not express an opinion on the effectiveness of The Children's Home Society of Florida'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 Children's Home Society of Florida's consolidated 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 Children's Home Society of Florida'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 Children's Home Society of Florida's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*RSM US LLP*

Orlando, Florida  
October 31, 2017

**Report on Compliance for Each Major Federal Program and State Financial Assistance Project;  
Report on Internal Control Over Compliance; and Report on Schedule of Expenditures of Federal  
Awards and State Financial Assistance Required by The Uniform Guidance and State of Florida  
Chapter 10.650, *Rules of the Auditor General***

**Independent Auditor's Report**

To the Audit Committee  
The Children's Home Society of Florida

**Report on Compliance for Each Major Federal Program and State Financial Assistance Project**

We have audited The Children's Home Society of Florida's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and *Department of Financial Services' State Projects Compliance Supplement* that could have a direct and material effect on each of The Children's Home Society of Florida's major federal programs and state financial assistance projects for the year ended June 30, 2017. The Children's Home Society of Florida's major federal programs and state financial assistance 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 awards and state financial assistance applicable to its federal programs and state financial assistance projects.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of The Children's Home Society of Florida's major federal programs and state financial assistance 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; 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 the State of Florida Chapter 10.650, *Rules of the Auditor General*. Those standards, the Uniform Guidance and the State of Florida 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 or state financial assistance project occurred. An audit includes examining, on a test basis, evidence about The Children's Home Society of Florida'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 financial assistance project. However, our audit does not provide a legal determination on The Children's Home Society of Florida's compliance.

**Opinion on Each Major Federal Program and State Financial Assistance Project**

In our opinion, The Children's Home Society of Florida 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 financial assistance projects for the year ended June 30, 2017.

### **Report on Internal Control Over Compliance**

Management of The Children's Home Society of Florida 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 Children's Home Society of Florida'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 financial assistance 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 financial assistance project and to test and report on internal control over compliance in accordance with the Uniform Guidance and State of Florida 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 Children's Home Society of Florida'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 or state financial assistance 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 or state financial assistance 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 or state financial assistance 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.

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

### **Report on Schedule of Expenditures of Federal Awards and State Financial Assistance Required by the Uniform Guidance and State of Florida Chapter 10.650, *Rules of the Auditor General***

We have audited the consolidated financial statements of The Children's Home Society of Florida as of and for the year ended June 30, 2017, and have issued our report thereon dated October 31, 2017, which contained an unmodified opinion on those consolidated financial statements. Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards and state financial assistance is presented for purposes of additional analysis as required by the Uniform Guidance and the State of Florida Chapter 10.650, *Rules of the Auditor General*, and is not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America.

In our opinion, the schedule of expenditures of federal awards and state financial assistance is fairly stated in all material respects, in relation to the consolidated financial statements as a whole.

*RSM VS LLP*

Orlando, Florida  
February 15, 2018, except for the  
schedule of expenditures of federal  
awards and state financial assistance  
as to which the date is October 31, 2017

# The Children's Home Society of Florida

## Schedule of Expenditures of Federal Awards and State Financial Assistance Year Ended June 30, 2017

Grantor/Program Title/Pass-Through	Pass-Through Entity Identifying Number	Federal CFDA Number	Federal Expenditures
<b>Federal Awards:</b>			
U.S. Department of Agriculture:			
Child Nutrition Cluster:			
School Breakfast Program:			
Passed through Florida Department of Agriculture	01-0161	10.553	\$ 50,555
National School Lunch Program:			
Passed through Florida Department of Agriculture	01-0161	10.555	60,053
<b>Total U.S. Department of Agriculture (Child Nutrition Cluster)</b>			<b>110,608</b>
U.S. Department of Justice:			
Crime Victim Assistance Program:			
Passed through Florida Office of the Attorney General	V14053	16.575	23,039
Passed through Florida Office of the Attorney General	V14256	16.575	2,895
Passed through Florida Office of the Attorney General	V14187	16.575	54,589
Passed through Florida Office of the Attorney General	V00478	16.575	100,269
Passed through Florida Office of the Attorney General	V00706	16.575	119,261
Passed through Florida Office of the Attorney General	V00841	16.575	14,303
<b>Program total</b>			<b>314,356</b>
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers Program:			
Passed through Florida Network of Children's Advocacy Centers, Inc.	1-BART-FL-SA16	16.758	9,000
<b>Total U.S. Department of Justice</b>			<b>323,356</b>
U.S. Department of Labor:			
WIA/WIOA Youth Activities Program:			
Passed through Workforce Escarosa, Inc.	WIOA 2016-2017-01	17.259	458,711
<b>Total U.S. Department of Labor</b>			<b>458,711</b>
U.S. Department of Education:			
Special Education Grants to States Program:			
Passed through School Board of Brevard County	17-693-SH	84.027	9,177
Special Education Grants for Infants and Families Program:			
Passed through Florida Department of Health	COQTU	84.181	756,965
Comprehensive Centers Program:			
Passed through Florida Department of Education	48G-2447B-7PGD1	84.283	167,336
<b>Total U.S. Department of Education</b>			<b>933,478</b>
U.S. Department of Health and Human Services:			
Affordable Care Act Personal Responsibility Education Program:			
Direct – U.S. Department of Health and Human Services		93.092	156,708
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances Program:			
Passed through Orange County	U79SM062453	93.104	57,619
Passed through Orange County	Y16-152D	93.104	280,890
Passed through Orange County	Y16-4017	93.104	305,035
<b>Program total</b>			<b>643,544</b>
Substance Abuse and Mental Health Services Projects of Regional and National Significance Program:			
Direct – U.S. Department of Health and Human Services		93.243	70,611
Direct – U.S. Department of Health and Human Services		93.243	320,922
<b>Program total</b>			<b>391,533</b>

(Continued)



# The Children's Home Society of Florida

## Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued) Year Ended June 30, 2017

Grantor/Program Title/Pass-Through	Pass-Through Entity Identifying Number	Federal CFDA Number	Federal Expenditures
<b>Federal Awards (Continued):</b>			
U.S. Department of Health and Human Services (Continued):			
Transitional Living for Homeless Youth Program:			
Direct – U.S. Department of Health and Human Services		93.550	\$ 198,968
Direct – U.S. Department of Health and Human Services		93.550	190,417
<b>Program total</b>			<b>389,385</b>
Promoting Safe and Stable Families Program:			
Passed through Big Bend Community Based Care, Inc.	0241	93.556	33,300
Passed through Big Bend Community Based Care, Inc.	0252	93.556	1,528
Passed through Big Bend Community Based Care, Inc.	0256	93.556	18,431
Passed through Child Net, Inc.	PCHS16DCM – Palm Beach	93.556	155,537
Passed through Child Net, Inc.	PCHS16ADP – Palm Beach	93.556	266,108
Passed through Child Net, Inc.	CHS16FHM – Broward	93.556	901
Passed through Community Based Care of Central Florida, Inc.	OROS032-1617	93.556	214,268
Passed through Community Based Care of Central Florida, Inc.	SEM004-1619	93.556	2,043
Passed through Community Based Care of Central Florida, Inc.	OROS004-1617	93.556	95,117
Passed through Community Based Care of Central Florida, Inc.	SEM005-1617	93.556	132,414
Passed through Community Based Care of Central Florida, Inc.	SEM006-1617	93.556	183,926
Passed through Community Based Care of Central Florida, Inc.	None	93.556	648
	D12-16-CHS-CPA, D12-16-CHS-FTP, D12-16-CHS-ILP, D12-16-CHS-IHFSS, D12-16-CHS-RGC, D12-16-CHS-SH, D12-16-CHS-VIS	93.556	226,711
Passed through Community Partnership for Children, Inc.	DCBC17-103	93.556	126,408
Passed through Devereux Community Based Care, Inc.	DCBC17-104	93.556	115,502
Passed through Devereux Community Based Care, Inc.	CMO CHS 015	93.556	479,791
Passed through Family Support Services of North Florida, Inc.	MCHMS1	93.556	12,693
Passed through Heartland for Children, Inc.	C1516-FCC-LSH002	93.556	1,933
Passed through Kids Central, Inc.	C1617-CMA-LS002	93.556	3,355
Passed through Kids Central, Inc.	None	93.556	32,542
Passed through Kids First of Florida, Inc.	C-002-101	93.556	90
Passed through Lakeview Center, Inc.	C-002-401	93.556	697,542
Passed through Lakeview Center, Inc.	C-002-500	93.556	401,073
Passed through Lakeview Center, Inc.	C-002-601	93.556	68,801
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-15-20-11	93.556	76,655
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-15-20-28	93.556	31,182
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-15-20-31	93.556	55,908
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-15-20-35	93.556	30,540
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-15-20-36	93.556	21,392
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-15-20-27	93.556	32,834
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-15-20-23	93.556	26,343
Passed through Our Kids of Miami-Dade/Monroe, Inc.	None	93.556	162,547
Passed through Partnership for Strong Families, Inc.	PCM506, PCM709, PNP902	93.556	635
Passed through St. Johns County Board of County Commissioners	None	93.556	85,000
<b>Program total</b>			<b>3,793,698</b>
Education and Prevention Grants to Reduce Sexual Abuse of Runaway, Homeless and Street Youth Program:			
Direct – U.S. Department of Health and Human Services		93.557	21,803

(Continued)

# The Children's Home Society of Florida

## Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued) Year Ended June 30, 2017

Grantor/Program Title/Pass-Through	Pass-Through Entity Identifying Number	Federal CFDA Number	Federal Expenditures
<b>Federal Awards (Continued):</b>			
U.S. Department of Health and Human Services (Continued):			
Temporary Assistance for Needy Families Program:			
Passed through Big Bend Community Based Care, Inc.	0241	93.558	\$ 16,428
Passed through Big Bend Community Based Care, Inc.	0252	93.558	50,034
Passed through Big Bend Community Based Care, Inc.	0256	93.558	603,338
Passed through Child Net, Inc.	PCHS16DCM – Palm Beach	93.558	1,538,486
Passed through Child Net, Inc.	PCHS16ADP – Palm Beach	93.558	16,329
Passed through Child Net, Inc.	CHS16FHM – Broward	93.558	29,627
Passed through Community Based Care of Central Florida, Inc.	OROS032-1617	93.558	418,110
Passed through Community Based Care of Central Florida, Inc.	SEM004-1619	93.558	66,935
Passed through Community Based Care of Central Florida, Inc.	SEM005-1617	93.558	697,066
Passed through Community Based Care of Central Florida, Inc.	SEM006-1617	93.558	13,958
Passed through Community Based Care of Central Florida, Inc.	None	93.558	21,245
	D12-16-CHS-CPA, D12-16-CHS-FTP, D12-16-CHS-ILP, D12-16-CHS-IHFSS, D12-16-CHS-RGC, D12-16-CHS-SH, D12-16-CHS-VIS	93.558	44,395
Passed through Community Partnership for Children, Inc.	DCBC17-103	93.558	12,372
Passed through Devereux Community Based Care, Inc.	DCBC17-104	93.558	403,863
Passed through Family Support Services of North Florida, Inc.	CMO CHS 015	93.558	313,838
Passed through Heartland for Children, Inc.	MCHMS1	93.558	423,054
Passed through Kids Central, Inc.	C1516-FCC-LSH002	93.558	2,148
Passed through Kids Central, Inc.	C1617-CMA-LS002	93.558	107,313
Passed through Lakeview Center, Inc.	C-002-101	93.558	2,966
Passed through Lakeview Center, Inc.	C-002-500	93.558	1,565
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-15-20-11	93.558	400,734
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-15-20-28	93.558	163,014
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-15-20-31	93.558	292,271
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-15-20-35	93.558	159,657
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-15-20-36	93.558	111,834
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-15-20-27	93.558	171,649
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-15-20-23	93.558	137,714
Passed through Our Kids of Miami-Dade/Monroe, Inc.	None	93.558	1,108,031
Passed through Partnership for Strong Families, Inc.	PCM506, PCM709, PNP902	93.558	12,454
<b>Program total</b>			<b>7,340,428</b>
Community Based Child Abuse Prevention Grants Program:			
Passed through Kids Central, Inc.	C1516-FCC-LSH002	93.590	5,946
Grants to States for Access and Visitation Program:			
Passed through Child Net, Inc.	PCHS16DCM – Palm Beach	93.597	45,101
Passed through Community Based Care of Central Florida, Inc.	OROS004-1617	93.597	10,221
	D12-16-CHS-CPA, D12-16-CHS-FTP, D12-16-CHS-ILP, D12-16-CHS-IHFSS, D12-16-CHS-RGC, D12-16-CHS-SH, D12-16-CHS-VIS	93.597	38,312
Passed through Community Partnership for Children, Inc.	C1617-CMA-LS002	93.597	220
Passed through Kids Central, Inc.	C-002-201	93.597	42,240
Passed through Lakeview Center, Inc.	None	93.597	33,324
Passed through Our Kids of Miami-Dade/Monroe, Inc.	PCM506, PCM709, PNP902	93.597	32,792
Passed through Partnership for Strong Families, Inc.			202,210
<b>Program total</b>			<b>202,210</b>

(Continued)

# The Children's Home Society of Florida

## Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued) Year Ended June 30, 2017

Grantor/Program Title/Pass-Through	Pass-Through Entity Identifying Number	Federal CFDA Number	Federal Expenditures
<b>Federal Awards (Continued):</b>			
U.S. Department of Health and Human Services (Continued):			
Early Head Start Program:			
Direct – U.S. Department of Health and Human Services		93.600	\$ 1,637,934
Direct – U.S. Department of Health and Human Services		93.600	1,145,963
Passed through Lutheran Services Florida, Inc.	04CH4699/03/04	93.600	2,182,248
<b>Program total</b>			<u>4,966,145</u>
Adoption and Legal Guardianship Incentive Payments Program:			
Passed through Big Bend Community Based Care, Inc.	0241	93.603	<u>1,438</u>
Health Care Innovation Awards Program:			
Direct – U.S. Department of Health and Human Services		93.610	<u>714,023</u>
Basic Center Grant Program:			
Direct – U.S. Department of Health and Human Services		93.623	114,460
Direct – U.S. Department of Health and Human Services		93.623	202,008
<b>Program total</b>			<u>316,468</u>
Stephanie Tubbs Jones Child Welfare Services Program:			
Passed through Big Bend Community Based Care, Inc.	0241	93.645	41
Passed through Big Bend Community Based Care, Inc.	0252	93.645	11,261
Passed through Big Bend Community Based Care, Inc.	0256	93.645	135,928
Passed through Child Net, Inc.	PCHS16DCM – Palm Beach	93.645	236,198
Passed through Child Net, Inc.	CHS16FHM – Broward	93.645	7,100
	D12-16-CHS-CPA, D12-16-CHS-FTP, D12-16-CHS-ILP, D12-16-CHS-IHFSS, D12-16-CHS-RGC, D12-16-CHS-SH, D12-16-CHS-VIS	93.645	19,880
Passed through Community Partnership for Children, Inc.	OROS032-1617	93.645	95,993
Passed through Community Based Care of Central Florida, Inc.	SEM004-1619	93.645	15,031
Passed through Community Based Care of Central Florida, Inc.	SEM005-1617	93.645	160,238
Passed through Community Based Care of Central Florida, Inc.	SEM006-1617	93.645	10,220
Passed through Community Based Care of Central Florida, Inc.	None	93.645	4,771
Passed through Devereux Community Based Care, Inc.	DCBC17-104	93.645	98,849
Passed through Family Support Services of North Florida, Inc.	CMO CHS 015	93.645	77,778
Passed through Heartland for Children, Inc.	MCHMS1	93.645	93,387
Passed through Kids Central, Inc.	C1516-FCC-LSH002	93.645	1,573
Passed through Kids Central, Inc.	C1617-CMA-LS002	93.645	24,141
Passed through Lakeview Center, Inc.	C-002-101	93.645	666
Passed through Our Kids of Miami-Dade/Monroe, Inc.	None	93.645	265,921
Passed through Partnership for Strong Families, Inc.	PCM506, PCM709, PNP902	93.645	7,188
<b>Program total</b>			<u>1,266,164</u>

(Continued)

# The Children's Home Society of Florida

## Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued) Year Ended June 30, 2017

Grantor/Program Title/Pass-Through	Pass-Through Entity Identifying Number	Federal CFDA Number	Federal Expenditures
<b>Federal Awards (Continued):</b>			
U.S. Department of Health and Human Services (Continued):			
Foster Care Title IV – E Program:			
Passed through Big Bend Community Based Care, Inc.	0240	93.658	\$ 55,904
Passed through Big Bend Community Based Care, Inc.	0241	93.658	18,306
Passed through Big Bend Community Based Care, Inc.	0243	93.658	73,918
Passed through Big Bend Community Based Care, Inc.	0252	93.658	116,204
Passed through Big Bend Community Based Care, Inc.	0256	93.658	1,380,610
Passed through Big Bend Community Based Care, Inc.	0245	93.658	498
Passed through Brevard Family Partnership	RGC1402	93.658	37,159
Passed through Child Net, Inc.	PCHS16DCM – Palm Beach	93.658	2,076,248
Passed through Child Net, Inc.	PCHS16RGC – Palm Beach	93.658	242,767
Passed through Child Net, Inc.	CHS16FHM – Broward	93.658	42,618
Passed through Child Net, Inc.	CHS16RGC – Broward	93.658	294,487
Passed through Community Based Care of Central Florida, Inc.	OROS032-1617	93.658	898,891
Passed through Community Based Care of Central Florida, Inc.	SEM004-1619	93.658	134,431
Passed through Community Based Care of Central Florida, Inc.	SEM005-1617	93.658	1,409,972
Passed through Community Based Care of Central Florida, Inc.	SEM006-1617	93.658	264,456
Passed through Community Based Care of Central Florida, Inc.	None	93.658	42,668
Passed through Community Based Care of Central Florida, Inc.	None	93.658	12,805
	D12-16-CHS-CPA, D12-16-CHS-FTP, D12-16-CHS-ILP, D12-16-CHS-IHFSS, D12-16-CHS-RGC, D12-16-CHS-SH, D12-16-CHS-VIS	93.658	466,253
Passed through Community Partnership for Children, Inc.	DCBC17-104	93.658	868,908
Passed through Devereux Community Based Care, Inc.	DCBC219	93.658	5,640
Passed through Devereux Community Based Care, Inc.	DCBC220	93.658	1,573
Passed through Eckerd Youth Alternatives, Inc.	ECA-C13-RGC-CHS-FY17 C13	93.658	155,662
Passed through Eckerd Youth Alternatives, Inc.	ECA-C6-RGC-CHS-FY17 C6	93.658	128,465
Passed through Family Support Services of North Florida, Inc.	CMO CHS 015	93.658	723,363
Passed through Florida Network of Youth & Family Services, Inc.	Title IV-E – West Palm	93.658	29,469
Passed through Florida Network of Youth & Family Services, Inc.	Title IV-E – Treasure Coast	93.658	24,872
Passed through Heartland for Children, Inc.	MCHMS1	93.658	926,535
Passed through Heartland for Children, Inc.	RA-MJH01	93.658	92,857
Passed through Heartland for Children, Inc.	MCHMS1-OHC	93.658	502
Passed through Kids Central, Inc.	C1516-FCC-LSH002	93.658	5,937
Passed through Kids Central, Inc.	C1617-CMA-LS002	93.658	225,517
Passed through Kids Central, Inc.	None	93.658	60,930
Passed through Kids First of Florida, Inc.	None	93.658	11,587
Passed through Lakeview Center, Inc.	C-002-101	93.658	5,956
Passed through Lakeview Center, Inc.	C-002-601	93.658	447,882
Passed through Our Kids of Miami-Dade/Monroe, Inc.	None	93.658	3,152,300
Passed through Partnership for Strong Families, Inc.	PCM506, PCM709, PNP902	93.658	37,119
Passed through St. Johns County Board of County Commissioners	None	93.658	6,306
<b>Program total</b>			<b>14,479,575</b>
Adoption Assistance Program:			
Passed through Big Bend Community Based Care, Inc.	0241	93.659	143,625
Passed through Big Bend Community Based Care, Inc.	0252	93.659	25,386
Passed through Big Bend Community Based Care, Inc.	0256	93.659	306,192
Passed through Child Net, Inc.	PCHS16DCM – Palm Beach	93.659	457,119
Passed through Child Net, Inc.	PCHS16ADP – Palm Beach	93.659	146,310
Passed through Child Net, Inc.	CHS16FHM – Broward	93.659	11,869
	D12-16-CHS-CPA, D12-16-CHS-FTP, D12-16-CHS-ILP, D12-16-CHS-IHFSS, D12-16-CHS-RGC, D12-16-CHS-SH, D12-16-CHS-VIS	93.659	17,595
Passed through Community Partnership for Children, Inc.	OROS032-1617	93.659	245,766
Passed through Community Based Care of Central Florida, Inc.	SEM004-1619	93.659	33,945
Passed through Community Based Care of Central Florida, Inc.	SEM005-1617	93.659	363,824
Passed through Community Based Care of Central Florida, Inc.	None	93.659	10,774

(Continued)

# The Children's Home Society of Florida

## Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued) Year Ended June 30, 2017

Grantor/Program Title/Pass-Through	Pass-Through Entity Identifying Number	Federal CFDA Number	Federal Expenditures
<b>Federal Awards (Continued):</b>			
U.S. Department of Health and Human Services (Continued):			
Adoption Assistance Program (Continued):			
Passed through Devereux Community Based Care, Inc.	DCBC17-103	93.659	\$ 110,848
Passed through Devereux Community Based Care, Inc.	DCBC17-104	93.659	191,304
Passed through Family Support Services of North Florida, Inc.	CMO CHS 015	93.659	268,146
Passed through Heartland for Children, Inc.	MCHMS1	93.659	274,154
Passed through Kids Central, Inc.	C1617-CMA-LS002	93.659	55,443
Passed through Lakeview Center, Inc.	C-002-101	93.659	1,504
Passed through Lakeview Center, Inc.	C-002-500	93.659	13,750
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-15-20-11	93.659	3,040
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-15-20-28	93.659	1,236
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-15-20-31	93.659	2,217
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-15-20-35	93.659	1,211
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-15-20-36	93.659	848
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-15-20-27	93.659	1,302
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-15-20-23	93.659	1,044
Passed through Our Kids of Miami-Dade/Monroe, Inc.	None	93.659	570,578
Passed through Partnership for Strong Families, Inc.	PCM506, PCM709, PNP902	93.659	1,929
<b>Program total</b>			<b>3,260,959</b>
Social Services Block Grant Program:			
Passed through Agency for Persons with Disabilities	HCF02	93.667	275,778
Passed through Big Bend Community Based Care, Inc.	0240	93.667	39,559
Passed through Big Bend Community Based Care, Inc.	0243	93.667	52,306
Passed through Big Bend Community Based Care, Inc.	0245	93.667	353
Passed through Brevard Family Partnership	RGC1402	93.667	26,295
Passed through Child Net, Inc.	PCHS16RGC – Palm Beach	93.667	171,786
Passed through Child Net, Inc.	CHS16RGC – Broward	93.667	208,384
Passed through Community Based Care of Central Florida, Inc.	None	93.667	9,061
	D12-16-CHS-CPA, D12-16-CHS-FTP, D12-16-CHS-ILP, D12-16-CHS-IHFSS, D12-16-CHS-RGC, D12-16-CHS-SH, D12-16-		
Passed through Community Partnership for Children, Inc.	CHS-VIS	93.667	261,038
Passed through Devereux Community Based Care, Inc.	DCBC219	93.667	3,991
Passed through Devereux Community Based Care, Inc.	DCBC220	93.667	1,113
Passed through Eckerd Youth Alternatives, Inc.	ECA-C13-RGC-CHS-FY17 C13	93.667	110,149
Passed through Eckerd Youth Alternatives, Inc.	ECA-C6-RGC-CHS-FY17 C6	93.667	90,904
Passed through Florida Department of Health	CPXX5	93.667	351,563
Passed through Florida Department of Health	CPXX4	93.667	312,807
Passed through Florida Department of Health	CPX2B	93.667	224,029
Passed through Heartland for Children, Inc.	RA-MJH01	93.667	65,707
Passed through Heartland for Children, Inc.	MCHMS1-OHC	93.667	356
Passed through Kids Central, Inc.	None	93.667	43,115
Passed through Kids First of Florida, Inc.	None	93.667	7,841
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-15-20-11	93.667	680
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-15-20-28	93.667	277
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-15-20-31	93.667	496
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-15-20-35	93.667	271
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-15-20-36	93.667	190
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-15-20-27	93.667	291
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-15-20-23	93.667	234
Passed through Our Kids of Miami-Dade/Monroe, Inc.	None	93.667	415,231
Passed through Partnership for Strong Families, Inc.	PCM506, PCM709, PNP902	93.667	3,941
Passed through St. Johns County Board of County Commissioners	None	93.667	1,012
<b>Program total</b>			<b>2,678,758</b>

(Continued)

# The Children's Home Society of Florida

## Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued) Year Ended June 30, 2017

Grantor/Program Title/Pass-Through	Pass-Through Entity Identifying Number	Federal CFDA Number	Federal Expenditures
<b>Federal Awards (Continued):</b>			
U.S. Department of Health and Human Services (Continued):			
Child Abuse and Neglect State Grants Program:			
Passed through Community Based Care of Central Florida, Inc.	OROS032-1617	93.669	\$ 3,443
Passed through Community Based Care of Central Florida, Inc.	SEM005-1617	93.669	4,545
Passed through Community Based Care of Central Florida, Inc.	SEM006-1617	93.669	7,875
	D12-16-CHS-CPA, D12-16-CHS-FTP, D12-16-CHS-ILP, D12-16-CHS-IHFSS, D12-16-CHS-RGC, D12-16-CHS-SH, D12-16-CHS-VIS		
Passed through Community Partnership for Children, Inc.	CMO CHS 015	93.669	4,091
Passed through Family Support Services of North Florida, Inc.	C1516-FCC-LSH002	93.669	4,525
Passed through Kids Central, Inc.	PCM506, PCM709, PNP902	93.669	1,212
Passed through Partnership for Strong Families, Inc.		93.669	4,880
<b>Program total</b>			<b>30,571</b>
Chafee Foster Care Independence Program:			
Passed through Big Bend Community Based Care, Inc.	0256	93.674	195,562
Passed through Children's Network of Southwest Florida, L.L.C.	BBM09	93.674	234,039
Passed through Community Based Care of Central Florida, Inc.	OROS032-1617	93.674	78,170
Passed through Community Based Care of Central Florida, Inc.	SEM005-1617	93.674	103,422
	D12-16-CHS-CPA, D12-16-CHS-FTP, D12-16-CHS-ILP, D12-16-CHS-IHFSS, D12-16-CHS-RGC, D12-16-CHS-SH, D12-16-CHS-VIS		
Passed through Community Partnership for Children, Inc.	CHS-VIS	93.674	259,660
Passed through Our Kids of Miami-Dade/Monroe, Inc.	None	93.674	510,886
<b>Program total</b>			<b>1,381,739</b>
Medical Assistance Program:			
Passed through Healthy Start Coalition of Brevard County, Inc.	HSCB-16.02	93.778	213,891
Passed through Healthy Start Coalition of Hardee, Highlands and Polk Counties, Inc.	MED 165	93.778	72,836
<b>Program total</b>			<b>286,727</b>
HIV Care Formula Grants Program:			
Passed through Public Health Trust of Miami-Dade County	CODJS--NHCC-002	93.917	17,210
Block Grants for Community Mental Health Services Program:			
Passed through Central Florida Cares Health System, Inc.	GHME1	93.958	395,898
Maternal and Child Health Services Block Grant to the States Program:			
Passed through Healthy Start Coalition of Brevard County, Inc.	HSCB-16.01	93.994	263,000
Passed through Healthy Start Coalition of Hardee, Highlands and Polk Counties, Inc.	COSFD-R2	93.994	110,287
Passed through Northeast Florida Healthy Start Coalition, Inc.	Healthy Start	93.994	422,801
<b>Program total</b>			<b>796,088</b>
<b>Total U.S. Department of Health and Human Services</b>			<b>43,537,018</b>
Corporation for National and Community Service:			
Volunteers in Service to America Program:			
Direct – Corporation for National and Community Service		94.013	13,742
<b>Total expenditures of federal awards</b>			<b>45,376,913</b>

(Continued)

# The Children's Home Society of Florida

## Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued) Year Ended June 30, 2017

Grantor/Program Title/Pass-Through	Pass-Through Entity Identifying Number	State CSFA Number	State Expenditures
<b>State Financial Assistance:</b>			
Florida State Courts System:			
Florida Network of Children Advocacy Centers Program:			
Passed through Florida Network of Children's Advocacy Centers, Inc.	CAC05 / CAC18	22.016	\$ 249,927
Passed through Florida Network of Children's Advocacy Centers, Inc.	CPT Bartow / Tallahassee	22.016	26,700
<b>Total Florida State Courts System</b>			<b>276,627</b>
Florida Department of Children and Families:			
Out-Of-Home Supports Program:			
Passed through Big Bend Community Based Care, Inc.	0240	60.074	23,977
Passed through Big Bend Community Based Care, Inc.	0243	60.074	27,390
Passed through Big Bend Community Based Care, Inc.	0245	60.074	9,896
	PCHS16DCM Flex – Palm		
Passed through Child Net, Inc.	Beach	60.074	154,369
Passed through Community Based Care of Central Florida, Inc.	OROS004-1617	60.074	206,669
	D12-16-CHS-CPA, D12-16-CHS-FTP, D12-16-CHS-ILP, D12-16-CHS-IHFSS, D12-16-CHS-RGC, D12-16-CHS-SH, D12-16-		
Passed through Community Partnership for Children, Inc.	CHS-VIS	60.074	228,490
Passed through Family Support Services of North Florida, Inc.	CMO CHS 015	60.074	436,953
Passed through Heartland for Children, Inc.	MCHMS1	60.074	54,239
Passed through Kids First of Florida, Inc.	None	60.074	44,254
Passed through Our Kids of Miami-Dade/Monroe, Inc.	None	60.074	996,519
Passed through Partnership for Strong Families, Inc.	PCM506, PCM709, PNP902	60.074	91,841
<b>Program total</b>			<b>2,274,597</b>
In-Home Supports Program:			
	D12-16-CHS-CPA, D12-16-CHS-FTP, D12-16-CHS-ILP, D12-16-CHS-IHFSS, D12-16-CHS-RGC, D12-16-CHS-SH, D12-16-		
Passed through Community Partnership for Children, Inc.	CHS-VIS	60.075	332,233
Passed through Family Support Services of North Florida, Inc.	CMO CHS 015	60.075	3,569
Passed through Heartland for Children, Inc.	MCHMS1	60.075	13,761
Passed through Kids Central, Inc.	C1516-FCC-LSH002	60.075	19,976
Passed through Lakeview Center, Inc.	52-1-SVC	60.075	19,996
Passed through Our Kids of Miami-Dade/Monroe, Inc.	None	60.075	184,625
Passed through Partnership for Strong Families, Inc.	PCM506, PCM709, PNP902	60.075	8,300
<b>Program total</b>			<b>582,460</b>
CBC-Adoption Services Program:			
Passed through Family Support Services of North Florida, Inc.	CMO CHS 015	60.076	5,953
Passed through Our Kids of Miami-Dade/Monroe, Inc.	None	60.076	44,730
Passed through Partnership for Strong Families, Inc.	PCM506, PCM709, PNP902	60.076	380
<b>Program total</b>			<b>51,063</b>
Independent Living Program:			
Passed through Big Bend Community Based Care, Inc.	0256	60.112	57,694
Passed through Children's Network of Southwest Florida, L.L.C.	BBM09	60.112	76,659
Passed through Community Based Care of Central Florida, Inc.	OROS032-1617	60.112	33,891
Passed through Community Based Care of Central Florida, Inc.	SEM005-1617	60.112	43,923
Passed through Community Based Care of Central Florida, Inc.	None	60.112	2,596
	D12-16-CHS-CPA, D12-16-CHS-FTP, D12-16-CHS-ILP, D12-16-CHS-IHFSS, D12-16-CHS-RGC, D12-16-CHS-SH, D12-16-		
Passed through Community Partnership for Children, Inc.	CHS-VIS	60.112	76,740
<b>Program total</b>			<b>291,503</b>

(Continued)

# The Children's Home Society of Florida

## Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued) Year Ended June 30, 2017

Grantor/Program Title/Pass-Through	Pass-Through Entity Identifying Number	State CSFA Number	State Expenditures
<b>State Financial Assistance (Continued):</b>			
Florida Department of Children and Families (Continued):			
Florida Network Childrens Advocacy Center Program:			
Passed through Florida Network of Children's Advocacy Centers, Inc.	LJ966	60.124	\$ 7,678
Chafee Extended Foster Care Program:			
Passed through Brevard Family Partnership	RGC1402	60.141	980
Passed through Children's Network of Southwest Florida, L.L.C.	BBM09	60.141	121,949
	D12-16-CHS-CPA, D12-16-CHS-FTP, D12-16-CHS-ILP, D12-16-CHS-IHFSS, D12-16-CHS-RGC, D12-16-CHS-SH, D12-16-		
Passed through Community Partnership for Children, Inc.	CHS-VIS	60.141	34,297
Passed through St. Johns County Board of County Commissioners	None	60.141	961
<b>Program total</b>			<u>158,187</u>
<b>Total Florida Department of Children and Families</b>			<u>3,365,488</u>
Florida Department of Health:			
Medical Services for Abused and Neglected Children Program:			
Direct from Florida Department of Health	CPXX5	64.006	356,309
Direct from Florida Department of Health	CPXX4	64.006	412,460
Direct from Florida Department of Health	CPX2B	64.006	272,649
Direct from Florida Department of Health	CSBTL	64.006	34,800
<b>Total Florida Department of Health</b>			<u>1,076,218</u>
Florida Department of Highway Safety and Motor Vehicles:			
Child Abuse Prevention and Intervention License Plate Project Program:			
Direct from Florida Department of Highway Safety and Motor Vehicles	None	76.067	85,220
Passed through Florida Network of Children's Advocacy Centers, Inc.	License Plate Disbursement	76.067	530
<b>Program total</b>			<u>85,750</u>
Florida Network of Children's Advocacy Center Voluntary Contribution Program:			
Passed through Florida Network of Children's Advocacy Centers, Inc.	Voluntary Contribution Disbursement	76.123	530
<b>Total Florida Department of Highway Safety and Motor Vehicles</b>			<u>86,280</u>
Florida Department of Juvenile Justice:			
Children and Families in Need of Services Program:			
Passed through Florida Network of Youth & Family Services, Inc.	Title IV-E – West Palm	80.005	1,031,879
Passed through Florida Network of Youth & Family Services, Inc.	Title IV-E – Treasure Coast	80.005	992,182
Passed through Florida Network of Youth & Family Services, Inc.	Title IV-E – Osceola	80.005	204,014
<b>Total Florida Department of Juvenile Justice</b>			<u>2,228,075</u>
<b>Total expenditures of state financial assistance</b>			<u>7,032,688</u>
<b>Total expenditures of federal awards and state financial assistance</b>			<u>\$ 52,409,601</u>

See notes to schedule of expenditures of federal awards and state financial assistance.



## **The Children's Home Society of Florida**

### **Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance Year Ended June 30, 2017**

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#### **Note 1. Basis of Presentation**

The accompanying schedule of expenditures of federal awards and state financial assistance (the Schedule) includes the federal award and state financial assistance project activity of The Children's Home Society of Florida under programs of the federal government and the State of Florida for the year ended June 30, 2017. The information in this Schedule is presented in accordance with the 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 the State of Florida Chapter 10.650, *Rules of the Auditor General*. Because the Schedule presents only a selected portion of the operations of The Children's Home Society of Florida, it is not intended to and does not present the financial position, changes in net assets or cash flows of The Children's Home Society of Florida.

#### **Note 2. Summary of Significant Accounting Policies**

Expenditures reported in the Schedule are recognized on the accrual basis of accounting. Such expenditures are reported following the cost principles contained in the Uniform Guidance and cost principles established by the State of Florida Department of Financial Services, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Pass-through entity identifying numbers are presented where available.

#### **Note 3. Indirect Cost Rate**

The Children's Home Society of Florida has not elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

#### **Note 4. Subrecipients**

There were no federal awards or state financial assistance passed through to subrecipients by The Children's Home Society of Florida.

**The Children's Home Society of Florida**

**Schedule of Findings and Questioned Costs – Federal Awards and State Financial Assistance  
Projects  
Year Ended June 30, 2017**

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**I – Summary of Auditor's Results**

***Financial Statements***

Type of auditor's report issued: Unmodified

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 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 programs:

Unmodified

Any audit findings disclosed that are required  
to be reported in accordance with Section  
2 CFR 200.516(a)?

<u>          </u> Yes	<u>      X      </u> No
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Identification of major programs:

**CFDA Number(s)**

**Name of Federal Program**

93.658

Foster Care Title IV – E Program

93.659

Adoption Assistance Program

93.667

Social Services Block Grant Program

93.674

Chafee Foster Care Independence Program

Dollar threshold used to distinguish between type  
A and type B federal programs:

      \$       1,361,307

Auditee qualified as low-risk auditee?

<u>      X      </u> Yes	<u>          </u> No
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(Continued)

**The Children's Home Society of Florida**

**Schedule of Findings and Questioned Costs – Federal Awards and State Financial Assistance  
Projects (Continued)  
Year Ended June 30, 2017**

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**I – Summary of Auditor's Results (Continued)**

**State Financial Assistance**

Internal control over major 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 programs:

Unmodified

Any audit findings disclosed that are required to  
be reported in accordance with State of Florida  
Chapter 10.650, *Rules of the Auditor General*?

<u>          </u> Yes	<u>      X      </u> No
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Identification of major programs:

**CSFA Number(s)**

60.074

**Name of State Financial Assistance Project**

Out-Of-Home Supports Program

80.005

Children and Families in Need of Services  
Program

Dollar threshold used to distinguish between type  
A and type B state financial assistance projects:

      \$      300,000      

**II – Financial Statement Findings**

No matters to report.

**III – Findings and Questioned Costs for Federal Awards and State Financial Assistance**

No matters to report.

**IV – Other Reporting**

No Corrective Action Plan is presented because there were no findings required to be reported under the Federal Single Audit Act or the Florida Single Audit Act.

There was no management letter or control deficiency letter issued for the year ended June 30, 2017, as there were no matters required to be reported in these letters.

**The Children's Home Society of Florida**

**Summary Schedule of Prior Audit Findings – Federal Awards and State Financial Assistance  
Projects  
Year Ended June 30, 2017**

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The prior year single audit disclosed no findings in the Schedule of Findings and Questioned Costs – Federal Awards and State Financial Assistance Projects and no unresolved findings exist from any previous years single audits.