

**COMMUNITY BASED CARE OF BREVARD, INC.  
D/B/A BREVARD FAMILY PARTNERSHIP  
AND AFFILIATE**

**CONSOLIDATED FINANCIAL STATEMENTS**

**JUNE 30, 2010**

**COMMUNITY BASED CARE OF BREVARD, INC.  
D/B/A BREVARD FAMILY PARTNERSHIP AND AFFILIATE  
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JUNE 30, 2010**

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JAMES MOORE & CO., P.L.  
CERTIFIED PUBLIC ACCOUNTANTS  
AND CONSULTANTS

**INDEPENDENT AUDITORS' REPORT**

To the Board of Directors,  
Community Based Care of Brevard, Inc.  
d/b/a Brevard Family Partnership and affiliate:

We have audited the accompanying consolidated statement of financial position of Community Based Care of Brevard, Inc. d/b/a Brevard Family Partnership (a nonprofit organization) and affiliate as of June 30, 2010, and the related consolidated statements of activities, functional expenses and cash flows for the year then ended. These consolidated financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these consolidated financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of Community Based Care of Brevard, Inc. d/b/a Brevard Family Partnership and affiliate as of June 30, 2010, and the changes in their net assets and their cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 15, 2010, on our consideration of Community Based Care of Brevard, Inc. d/b/a Brevard Family Partnership and affiliate's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and important for assessing the results of our audit.

Our audit was performed for the purpose of forming an opinion on the basic consolidated financial statements of Community Based Care of Brevard, Inc. d/b/a Brevard Family Partnership and affiliate taken as a whole. The supplementary information included in the accompanying Schedules I, II,

III and IV is presented only for supplementary analysis purposes. The accompanying schedule of expenditures of federal awards and state financial assistance on pages 16-18 is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, and Section 215.97, Florida Statutes, Florida Single Audit Act, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

*James Moore + Co., P.L.*

Gainesville, Florida  
December 15, 2010

**COMMUNITY BASED CARE OF BREVARD, INC.  
D/B/A BREVARD FAMILY PARTNERSHIP AND AFFILIATE  
CONSOLIDATED STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2010**

**ASSETS**

<b>Current assets</b>	
Cash and cash equivalents	\$ 2,585,116
Grants and contracts receivable	20,688
Prepaid expenses and other current assets	282,005
Total current assets	<u>2,887,809</u>
<b>Property and equipment, net</b>	344,512
<b>Deposits</b>	3,522
<b>Other non-current assets</b>	45,000
<b>Total Assets</b>	<u><u>\$ 3,280,843</u></u>

**LIABILITIES AND NET ASSETS**

<b>Current liabilities</b>	
Accounts payable	\$ 843,993
Accrued expenses	488,025
Deferred revenue	388,600
Total current liabilities	<u>1,720,618</u>
<b>Net assets</b>	
Unrestricted	
Operating income	1,126,348
Invested in capital assets	344,512
Total unrestricted	<u>1,470,860</u>
Temporarily restricted	89,365
Total net assets	<u>1,560,225</u>
<b>Total Liabilities and Net Assets</b>	<u><u>\$ 3,280,843</u></u>

The accompanying notes to the consolidated financial statements  
are an integral part of this statement.

**COMMUNITY BASED CARE OF BREVARD, INC.  
D/B/A BREVARD FAMILY PARTNERSHIP AND AFFILIATE  
CONSOLIDATED STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2010**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<b>Support and revenue</b>			
Government grants	\$ 23,563,353	\$ -	\$ 23,563,353
Contributions	12,235	8,000	20,235
Donated goods and services	228,098	-	228,098
Interest and dividends	6,686	-	6,686
Other	109,592	-	109,592
Special events	4,994	-	4,994
Total support and revenue	<u>23,924,958</u>	<u>8,000</u>	<u>23,932,958</u>
<b>Expenses</b>			
Program Services	21,515,199	-	21,515,199
Management and general	1,718,436	-	1,718,436
Fundraising	46,989	-	46,989
Total expenses	<u>23,280,624</u>	<u>-</u>	<u>23,280,624</u>
<b>Increase in net assets</b>	<u>644,334</u>	<u>8,000</u>	<u>652,334</u>
<b>Net assets, beginning of year</b>	826,526	81,365	907,891
<b>Net assets, end of year</b>	<u>\$ 1,470,860</u>	<u>\$ 89,365</u>	<u>\$ 1,560,225</u>

The accompanying notes to the consolidated financial statements  
are an integral part of this statement.

**COMMUNITY BASED CARE OF BREVARD, INC.  
D/B/A BREVARD FAMILY PARTNERSHIP AND AFFILIATE  
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2010**

	<u>Program Services</u>	<u>Fundraising Expenses</u>	<u>Management and General</u>	<u>Total</u>
Adoption services	\$ 3,675,468	\$ -	\$ -	\$ 3,675,468
Case management	9,079,647	-	-	9,079,647
Community prevention initiative	1,861,454	-	-	1,861,454
Diagnostic and evaluation	253,340	-	-	253,340
Foster home management	1,085,894	-	-	1,085,894
Foster/adoptive parent training	12,994	-	-	12,994
In home and family support services	517,673	-	-	517,673
Independent living	1,519,234	-	-	1,519,234
In-service training	3,881	-	-	3,881
Out of home care	3,389,236	-	-	3,389,236
Recruitment	116,378	-	-	116,378
Building and grounds maintenance	-	-	6,604	6,604
Communications	-	-	5,920	5,920
Depreciation	-	-	153,755	153,755
Dues and subscriptions	-	-	17,711	17,711
Equipment rental and maintenance	-	-	15,557	15,557
Expendable furniture, equipment and software	-	-	12,240	12,240
Fundraising expenses	-	46,989	-	46,989
Insurance	-	-	19,747	19,747
Licenses and permits	-	-	4,042	4,042
Occupancy and utilities	-	-	95,611	95,611
Other expenses	-	-	50,706	50,706
Personnel services	-	-	1,152,654	1,152,654
Postage and shipping	-	-	3,194	3,194
Printing	-	-	1,207	1,207
Professional fees	-	-	139,332	139,332
Supplies	-	-	7,380	7,380
Travel	-	-	32,776	32,776
Total expenses	<u>\$ 21,515,199</u>	<u>\$ 46,989</u>	<u>\$ 1,718,436</u>	<u>\$ 23,280,624</u>

The accompanying notes to the consolidated financial statements  
are an integral part of this statement.

**COMMUNITY BASED CARE OF BREVARD, INC.  
D/B/A BREVARD FAMILY PARTNERSHIP AND AFFILIATE  
CONSOLIDATED STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2010**

<b>Cash flows from operating activities</b>	
Net increase in net assets	\$ 652,334
Adjustments to reconcile net increase in net assets to net cash used in operating activities:	
Depreciation	153,755
Decrease in deferred revenue	(1,607,943)
Decrease in grants and contracts receivable	76,460
Increase in prepaid expenses and other current assets	(20,686)
Increase in deposits	(1,043)
Increase in accounts payable	67,365
Increase in accrued expenses	93,843
Net cash used in operating activities	<u>(585,915)</u>
<b>Cash flows from investing activities</b>	
Purchases of property and equipment	(296,117)
<b>Cash flows from financing activities</b>	
Payments on loans from participating members	(236,019)
<b>Net decrease in cash and cash equivalents</b>	<u>(1,118,051)</u>
<b>Cash and cash equivalents, beginning of year</b>	3,703,167
<b>Cash and cash equivalents, end of year</b>	<u><u>\$ 2,585,116</u></u>

The accompanying notes to the consolidated financial statements  
are an integral part of this statement.



**COMMUNITY BASED CARE OF BREVARD, INC.**  
**D/B/A BREVARD FAMILY PARTNERSHIP AND AFFILIATE**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2010**

(1) **Summary of Significant Accounting Policies:**

The consolidated financial statements of Community Based Care of Brevard, Inc. d/b/a Brevard Family Partnership and affiliate (the Organization) have been prepared on the accrual basis of accounting. The significant accounting policies followed are described below to enhance the usefulness of the consolidated financial statements to the reader.

(a) **Principles of consolidation**—The accompanying financial statements include the accounts of Community Based Care of Brevard, Inc. d/b/a Brevard Family Partnership and its financially interrelated affiliate, Brevard C.A.R.E.S., Inc., which are under common control. Intercompany transactions and balances have been eliminated in consolidation.

(b) **General**—Community Based Care of Brevard, Inc. d/b/a Brevard Family Partnership, is a private, non-profit organization established by a group of community providers for the purpose of providing child welfare services on behalf of the State of Florida, Department of Children and Families, District 7 in Brevard County, Florida.

The Organization receives a majority of its program support from contracts with the Department of Children and Families and remaining funds from various state and local sources.

The Organization's grant agreement is a multiple year contract with the Florida Department of Children and Families which is for the period from July 1, 2009 through June 30, 2013 in the amount of \$87,062,928. Each year's funding of the contract is contingent upon appropriations by the Florida legislature and is therefore considered a conditional promise to give, and is not recorded as a grant receivable.

Brevard C.A.R.E.S., Inc. is a non-profit organization established by Community Based Care of Brevard, Inc. d/b/a Brevard Family Partnership on November 1, 2009 for the purpose of providing prevention services to Community Based Care of Brevard, Inc. d/b/a Brevard Family Partnership.

(c) **Basis of financial reporting**—The Organization's financial statements have been prepared on the accrual basis. The Organization is required to report information regarding its financial position and activities in according to three classes of net assets:

*Unrestricted net assets*—Net assets that are not subject to donor-imposed restrictions.

*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.

*Permanently restricted net assets*—Net assets subject to donor-imposed stipulations that will not be met by either actions of the Organization or the passage of time.

As of June 30, 2010, there were no permanently restricted net assets.

(d) **Contributions**—Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence or nature of any donor restrictions.

Support that is restricted by the donor is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose retraction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the financial statements as net asset released from restrictions.

**COMMUNITY BASED CARE OF BREVARD, INC. AND AFFILIATE  
D/B/A BREVARD FAMILY PARTNERSHIP AND AFFILIATE  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
JUNE 30, 2010**

(1) **Summary of Significant Accounting Policies:** (Continued)

(e) **Cash and cash equivalents**—The Organization considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

(f) **Income taxes**—The Organization and its affiliate are nonprofit organizations exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income taxes is reflected in the accompanying financial statements.

The Organization files income tax returns in the U.S. federal jurisdiction. The Organization is no longer subject to U.S. Federal income tax examinations by tax authorities for years before 2006. The Organization has reviewed and evaluated the relevant technical merits of each of its tax positions in accordance with accounting principles generally accepted in the United States of America for accounting for uncertainty in income taxes, and determined that there are no uncertain tax positions that would have a material impact on the financial statements of the Organization.

(i) **Use of estimates**—The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual amounts could differ from those estimates.

(g) **Property and equipment**—Property and equipment acquired by the Organization is considered to be owned by the Organization. However, funding sources may maintain an equitable interest in the assets purchased with grant monies as well as the right to determine the use of any proceeds from the sale of these assets. The State of Florida has a reversionary interest in those assets purchased with its funds that have a cost of \$1,000 or more and an estimated useful life of at least one year. The Federal Government has a reversionary interest in those assets purchased with its funds that have a cost of \$5,000 or more and an estimated useful life of at least one year.

Furniture and equipment with a value greater than \$1,000 and an estimated useful life of at least one year is recorded at cost when purchased or at estimated fair market value when contributed. Depreciation is computed using the straight-line method over the estimate useful life of the assets, ranging from three to five years. Repairs and maintenance are expensed as incurred.

(h) **Grants and contracts receivable**—Grants and contracts receivable are stated at the amount management expects to collect from balances at year-end. Based on management's assessment of the current relationship and credit worthiness of entities having balances with the Organization, it has concluded that realization losses on balances outstanding at year-end will be immaterial.

(i) **Functional allocation of expenses**—The costs of providing the various programs and other activities have been summarized on a functional basis in the Statement of Activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

(j) **Donated Services and materials**—Contributed services that qualify as specialized services and donated items are recorded at their estimated fair value at the date of receipt. Volunteer services provided to the Organization to carry out its mission do not meet the criterion used to record donated services; therefore, they have not been recorded in the financial statements.

**COMMUNITY BASED CARE OF BREVARD, INC. AND AFFILIATE  
D/B/A BREVARD FAMILY PARTNERSHIP AND AFFILIATE  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
JUNE 30, 2010**

(1) **Summary of Significant Accounting Policies:** (Continued)

(k) **Deferred revenue**—Deferred revenue is comprised of amounts received from grantor agencies by the Organization prior to meeting the revenue recognition criteria. Grant revenue is recognized when program expenditures are incurred in accordance with program guidelines. In subsequent periods, when the revenue recognition criteria have been met, the liability for deferred revenue is reduced and revenue is recognized.

(l) **Subsequent events**—The Organization has evaluated events and transactions for potential recognition or disclosure in the financial statements through December 15, 2010, the date the financial statements were available to be issued. No subsequent events have been recognized or disclosed in the financial statements.

(2) **Property and Equipment:**

Property and equipment consists of the following as of June 30, 2010:

	<u>Community Based Care of Brevard, Inc.</u>	<u>Brevard C.A.R.E.S., Inc.</u>	<u>Consolidated</u>
Furniture and equipment	\$ 910,521	\$ 56,558	\$ 967,076
Vehicles	25,105	-	25,105
	<u>935,626</u>	<u>56,558</u>	<u>992,184</u>
Less: Accumulated depreciation	641,861	5,811	647,672
Net property and equipment	<u>\$ 293,765</u>	<u>\$ 50,747</u>	<u>\$ 344,512</u>

Depreciation expense for the year ended June 30, 2010 was \$153,755.

(3) **Cash and cash equivalents:**

The Organization has demand deposits with a national bank with aggregate bank balances amounting to \$2,990,810 at June 30, 2010. Custodial credit risk for deposits is the risk that in the event of a bank failure, the Organization's deposits may not be returned. The Organization does have a deposit policy for custodial credit risk which mandates that at a minimum all demand deposits be made at banks that are federally insured up to FDIC limits. Further, the Organization has enrolled its main operational and sweep bank accounts into a repurchase agreement with RBC Bank. The repurchase agreement allows the demand deposits in these accounts to be invested in the RBC Bank's U.S. government securities portfolio.

(4) **Commitments:**

The Organization leases certain office space under agreements classified as operating leases. Leases expire at various dates through December 31, 2013.

**COMMUNITY BASED CARE OF BREVARD, INC.**  
**D/B/A BREVARD FAMILY PARTNERSHIP AND AFFILIATE**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2010**

(4) **Commitments:** (Continued)

Future minimum lease payments under all such leases having initial non-cancelable terms in excess of one year for each of the next five years and in the aggregate are as follows:

Year Ending June 30,	Amount
2011	\$ 766,107
2012	596,631
2013	600,525
2014	132,901
2015	-
	\$ 2,096,164

Total rent expense for the year ended June 30, 2010 was \$739,315.

The Organization leases certain copiers under an agreement classified as an operating lease which expires on August 31, 2013.

Future minimum lease payments under this lease having initial non-cancelable terms in excess of one year for each of the next five years and in the aggregate are as follows:

Year Ending June 30,	Amount
2011	\$ 26,221
2012	26,221
2013	24,841
2014	3,818
2015	-
	\$ 81,101

Total copier lease expense for the year ended June 30, 2010 was \$25,117.

(5) **Line of Credit:**

The Organization has a line of credit, with a national bank that allows borrowings up to \$500,000, with a stated interest rate of LIBOR plus 3.50%. The line of credit is unsecured and is renewed annually. There were no advances on this line at June 30, 2010.

(6) **Significant Funding Source:**

The Organization receives substantially all of its funding from the U.S. Department of Health and Human Services that is passed through the State of Florida and the Department of Children and Families. A significant reduction in the level of this funding, if this were to occur, could have an adverse effect on the Organization's programs and activities.

**COMMUNITY BASED CARE OF BREVARD, INC.**  
**D/B/A BREVARD FAMILY PARTNERSHIP AND AFFILIATE**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2010**

(7) **Match Requirements:**

The grants entitled Promoting Safe and Stable Families and Grants to States for Access and Visitation Programs required a local match of 25% and 10%, respectively. The Organization required the match be obtained from the service providers they contracted with. The amount was not recorded on the Organization's books. The Organization did, however, report the match amounts obtained by the service providers to the State.

(8) **Employee Leasing Company:**

The Organization utilizes the service of an employee leasing service for staffing purposes. The employee leasing service provides employee benefits, including health insurance and 401(k) plan participation. All expenses associated with the services provided by the employee leasing service are shown as personnel services. For the year ended June 30, 2010, the Organization made retirement contributions totaling \$166,829.

(9) **Investment in Limited Partnership:**

The Organization owns a 3.8462% interest in The Community Based Care Partnership, Ltd. The Community Based Care Partnership, Ltd. was created in 2007 and is contracted together with Magellan Behavioral Health Florida, Inc. to provide allowable prepaid mental health services to Medicaid eligible children for the State of Florida.

Under this contractual relationship, Community Based Care Partnership, Ltd. is to provide administrative services for this contract through CBC of Seminole ("General Partner") and the various community based care organization throughout the State. The Organization contracts with Community Based Care Partnership, Ltd. to provide administrative services for the prepaid mental health program in the Organization's service areas.

The Organization is considered a limited partner in the contractual relationship with Community Based Care Partnership, Ltd. As a limited partner, the Organization is an independent contractor, not an employee, agent, or joint venturer of Community Based Care Partnership, Ltd.

During 2009, the Organization received a distribution from the limited partnership for \$46,084, which reduced the carrying value of the investment in The Community Based Care Partnership, Ltd. to zero.

(10) **Other Assets – Child Welfare Trust:**

In 2009, the limited partners of Community Based Care Partnership, Ltd., formed the Child Welfare Trust (the "Trust") which is a risk pool formed to provide assets to meet the obligations of the prepaid mental health program. Each partner made an initial contribution to the Trust of \$45,000. The Organization shares in this risk pool based on their respective ownership percentage. The Organization may be required to fund the risk pool on an annual basis based on the medical loss ratio. Quarterly, the General Partner makes a determination whether the assets held in the risk pool are sufficient to meet the obligations of the prepaid mental health program in the Organization's service areas. If funding of the risk pool is required, the Organization may be required to utilize unrestricted funds as it is not a chargeable expense under the grant agreement with the State of Florida, Department of Children and Families as discussed in Note 1 (a). During the year ended June 30, 2010, the Organization was not required to make any additional contributions to the Trust.

**COMMUNITY BASED CARE OF BREVARD, INC.  
D/B/A BREVARD FAMILY PARTNERSHIP  
AND AFFILIATE**

**SUPPLEMENTARY INFORMATION**

**FOR THE YEAR ENDED JUNE 30, 2010**

## SCHEDULE I

**COMMUNITY BASED CARE OF BREVARD, INC.  
D/B/A BREVARD FAMILY PARTNERSHIP AND AFFILIATE  
CONSOLIDATING STATEMENT OF FINANCIAL POSITION  
JUNE 30, 2010**

	<u>Community Based Care of Brevard, Inc.</u>	<u>Brevard C.A.R.E.S., Inc.</u>	<u>Consolidating Entries</u>	<u>Consolidated Total</u>
<b><u>ASSETS</u></b>				
<b>Current assets</b>				
Cash and cash equivalents	\$ 1,993,435	\$ 591,681	\$ -	\$ 2,585,116
Grants and contracts receivable	20,654	34	-	20,688
Due from affiliate	80,766	-	(80,766)	-
Prepaid expenses and other current assets	225,516	56,489	-	282,005
Total current assets	<u>2,320,371</u>	<u>648,204</u>	<u>(80,766)</u>	<u>2,887,809</u>
<b>Property and equipment, net</b>	293,765	50,747	-	344,512
<b>Deposits</b>	2,479	1,043	-	3,522
<b>Other non-current assets</b>	45,000	-	-	45,000
<b>Total Assets</b>	<u>\$ 2,661,615</u>	<u>\$ 699,994</u>	<u>\$ (80,766)</u>	<u>\$ 3,280,843</u>
<b><u>LIABILITIES AND NET ASSETS</u></b>				
<b>Current liabilities</b>				
Accounts payable	\$ 821,561	\$ 22,432	\$ -	\$ 843,993
Accrued expenses	433,879	54,146	-	488,025
Deferred revenue	388,600	-	-	388,600
Due to parent	-	80,766	(80,766)	-
Total current liabilities	<u>1,644,040</u>	<u>157,344</u>	<u>(80,766)</u>	<u>1,720,618</u>
<b>Net assets:</b>				
Unrestricted:				
Operating income	634,445	491,903	-	1,126,348
Invested in capital assets	293,765	50,747	-	344,512
Total unrestricted	<u>928,210</u>	<u>542,650</u>	<u>-</u>	<u>1,470,860</u>
Temporarily restricted	89,365	-	-	89,365
Total net assets	<u>1,017,575</u>	<u>542,650</u>	<u>-</u>	<u>1,560,225</u>
<b>Total Liabilities and Net Assets</b>	<u>\$ 2,661,615</u>	<u>\$ 699,994</u>	<u>\$ (80,766)</u>	<u>\$ 3,280,843</u>

- See accompanying notes to consolidated financial statements -

**COMMUNITY BASED CARE OF BREVARD, INC.  
D/B/A BREVARD FAMILY PARTNERSHIP AND AFFILIATE  
CONSOLIDATING STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED JUNE 30, 2010**

	Community Based Care of Brevard, Inc. Unrestricted	Community Based Care of Brevard, Inc. Temporarily Restricted	Community Based Care of Brevard, Inc. Total	Brevard C.A.R.E.S., Inc. Total	Consolidating Entries	Total
<b>Support and revenue</b>						
Government grants	\$ 23,563,353	\$ -	\$ 23,563,353	\$ 1,611,964	\$ (1,611,964)	\$ 23,563,353
Contributions	9,745	8,000	17,745	2,490	-	20,235
Donated goods and services	200,519	-	200,519	27,579	-	228,098
Interest and dividends	6,636	-	6,636	50	-	6,686
Other	237,661	-	237,661	33	(128,102)	109,592
Special events	3,449	-	3,449	1,545	-	4,994
Total support and revenue	<u>24,021,363</u>	<u>8,000</u>	<u>24,029,363</u>	<u>1,643,661</u>	<u>(1,740,066)</u>	<u>23,932,958</u>
<b>Expenses</b>						
Program Services	22,230,631	-	22,230,631	1,024,634	(1,740,066)	21,515,199
Management and general	1,642,069	-	1,642,069	76,367	-	1,718,436
Fundraising	46,979	-	46,979	10	-	46,989
Total expenses	<u>23,919,679</u>	<u>-</u>	<u>23,919,679</u>	<u>1,101,011</u>	<u>(1,740,066)</u>	<u>23,280,624</u>
<b>Increase in net assets</b>	101,684	8,000	109,684	542,650	-	652,334
<b>Net assets, beginning of year</b>	826,526	81,365	907,891	-	-	907,891
<b>Net assets, end of year</b>	<u>\$ 928,210</u>	<u>\$ 89,365</u>	<u>\$ 1,017,575</u>	<u>\$ 542,650</u>	<u>\$ -</u>	<u>\$ 1,560,225</u>

- See accompanying notes to consolidated financial statements -



**COMMUNITY BASED CARE OF BREVARD, INC.  
D/B/A BREVARD FAMILY PARTNERSHIP AND AFFILIATE  
CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED JUNE 30, 2010**

	Community Based Care of Brevard Inc.				Brevard C.A.R.E.S., Inc.				Consolidating Entries	Total
	Program Services	Fundraising Expenses	Management and General	Total	Program Services	Fundraising Expenses	Management and General	Total		
Adoption services	\$ 3,675,468	\$ -	\$ -	\$ 3,675,468	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,675,468
Case management	9,079,647	-	-	9,079,647	-	-	-	-	-	9,079,647
Community prevention initiative	2,597,773	-	-	2,597,773	1,003,747	-	-	1,003,747	(1,740,066)	1,861,454
Diagnostic and evaluation	232,453	-	-	232,453	20,887	-	-	20,887	-	253,340
Foster home management	1,085,894	-	-	1,085,894	-	-	-	-	-	1,085,894
Foster/adoptive parent training	12,994	-	-	12,994	-	-	-	-	-	12,994
In home and family support services	517,673	-	-	517,673	-	-	-	-	-	517,673
Independent living	1,519,234	-	-	1,519,234	-	-	-	-	-	1,519,234
In-service training	3,881	-	-	3,881	-	-	-	-	-	3,881
Out of home care	3,389,236	-	-	3,389,236	-	-	-	-	-	3,389,236
Recruitment	116,378	-	-	116,378	-	-	-	-	-	116,378
Building and grounds maintenance	-	-	6,604	6,604	-	-	-	-	-	6,604
Communications	-	-	5,920	5,920	-	-	-	-	-	5,920
Depreciation	-	-	147,944	147,944	-	-	5,811	5,811	-	153,755
Dues and subscriptions	-	-	17,711	17,711	-	-	-	-	-	17,711
Equipment rental and maintenance	-	-	15,557	15,557	-	-	-	-	-	15,557
Expendable furniture, equipment and software	-	-	12,240	12,240	-	-	-	-	-	12,240
Fundraising expenses	-	46,979	-	46,979	-	10	-	10	-	46,989
Insurance	-	-	19,747	19,747	-	-	-	-	-	19,747
Licenses and permits	-	-	4,042	4,042	-	-	-	-	-	4,042
Occupancy and utilities	-	-	95,611	95,611	-	-	-	-	-	95,611
Other expenses	-	-	50,706	50,706	-	-	-	-	-	50,706
Personnel services	-	-	1,082,098	1,082,098	-	-	70,556	70,556	-	1,152,654
Postage and shipping	-	-	3,194	3,194	-	-	-	-	-	3,194
Printing	-	-	1,207	1,207	-	-	-	-	-	1,207
Professional fees	-	-	139,332	139,332	-	-	-	-	-	139,332
Supplies	-	-	7,380	7,380	-	-	-	-	-	7,380
Travel	-	-	32,776	32,776	-	-	-	-	-	32,776
<b>Total expenses</b>	<b>\$ 22,230,631</b>	<b>\$ 46,979</b>	<b>\$ 1,642,069</b>	<b>\$ 23,919,679</b>	<b>\$ 1,024,634</b>	<b>\$ 10</b>	<b>\$ 76,367</b>	<b>\$ 1,101,011</b>	<b>\$ (1,740,066)</b>	<b>\$ 23,280,624</b>

- See accompanying notes to consolidated financial statements -

## SCHEDULE IV

**COMMUNITY BASED CARE OF BREVARD, INC.  
D/B/A BREVARD FAMILY PARTNERSHIP AND AFFILIATE  
CONSOLIDATING STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2010**

	<u>Community Based Care of Brevard, Inc.</u>	<u>Brevard C.A.R.E.S., Inc.</u>	<u>Consolidating Entries</u>	<u>Consolidated Total</u>
<b>Cash flows from operating activities</b>				
Net increase in net assets	\$ 109,684	\$ 542,650	\$ -	\$ 652,334
Adjustments to reconcile net increase in net assets to net cash provided by (used in) operating activities:				
Depreciation	147,944	5,811	-	153,755
Decrease in deferred revenue	(1,607,943)	-	-	(1,607,943)
Decrease (increase) in grants and contracts receivable	76,494	(34)	-	76,460
Decrease (increase) in prepaid expenses and other current assets	35,803	(56,489)	-	(20,686)
Increase in deposits	-	(1,043)	-	(1,043)
Increase in due from affiliate	(80,766)	-	80,766	-
Increase in due to parent	-	80,766	(80,766)	-
Increase in accounts payable	44,933	22,432	-	67,365
Increase in accrued expenses	39,697	54,146	-	93,843
Net cash provided by (used in) operating activities	<u>(1,234,154)</u>	<u>648,239</u>	<u>-</u>	<u>(585,915)</u>
<b>Cash flows from investing activities</b>				
Purchases of property and equipment	(239,559)	(56,558)	-	(296,117)
<b>Cash flows from financing activities</b>				
Payments on loans from participating members	(236,019)	-	-	(236,019)
<b>Net increase (decrease) in cash and cash equivalents</b>	<u>(1,709,732)</u>	<u>591,681</u>	<u>-</u>	<u>(1,118,051)</u>
<b>Cash and cash equivalents, beginning of year</b>	3,703,167	-	-	3,703,167
<b>Cash and cash equivalents, end of year</b>	<u>\$ 1,993,435</u>	<u>\$ 591,681</u>	<u>\$ -</u>	<u>\$ 2,585,116</u>

- See accompanying notes to consolidated financial statements -

**COMMUNITY BASED CARE OF BREVARD, INC.  
D/B/A BREVARD FAMILY PARTNERSHIP  
AND AFFILIATE**

**ADDITIONAL INFORMATION**

**FOR THE YEAR ENDED JUNE 30, 2010**

**COMMUNITY BASED CARE OF BREVARD, INC.  
D/B/A BREVARD FAMILY PARTNERSHIP AND AFFILIATE  
CONSOLIDATED SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
AND STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED JUNE 30, 2010**

<u>Federal/State Agency, Pass-Through Entity, State Project</u>	<u>CFDA/ CSFA Number</u>	<u>Grantor's Contract Number</u>	<u>Expenditures</u>
<b>FEDERAL AWARDS</b>			
<b><u>U.S. Department of Health and Human Services</u></b>			
Passed through State of Florida			
Department of Children and Families:			
Promoting Safe and Stable Families	93.556	GJK46	\$ 568,914
Social Services Block Grant	93.667	GJK46	1,008,132
Temporary Assistance for Needy Families-TANF Cluster	93.558	GJK46	2,218,087
Foster Care Title IV-E	93.658	GJK46	3,976,345
ARRA-Foster Care-Title IV-E	93.658	GJK46	208,711
			<u>4,185,056</u>
Child Welfare Services-State Grants	93.645	GJK46	442,816
Adoption Assistance	93.659	GJK46	2,906,430
ARRA-Adoption Assistance	93.659	GJK46	202,558
			<u>3,108,988</u>
Medical Assistance Program	93.778	GJK46	81,893
Chafee Foster Care Independence Program	93.674	GJK46	152,508
Chafee Education and Training Vouchers Program	93.599	GJK46	55,273
Grants to States for Access and Visitation Programs	93.597	GJK46	10,919
Child Abuse and Neglect State Grants	93.669	GJK46	146,684
Block Grants for Community Mental Health Services	93.958	GJK46	253,340
Adoption Incentive Payments	93.603	GJK46	207,302
<b>Total Expenditures of Federal Awards</b>			<u>12,439,912</u>
<b>STATE FINANCIAL ASSISTANCE</b>			
<b>State of Florida, Department of Children and Families:</b>			
Community Based Care Supports	60.094	GJK46	11,123,441
<b>TOTAL FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE</b>			<u><u>\$ 23,563,353</u></u>

**Note (1): Basis of Accounting**

The Consolidated Schedule of Expenditures of Federal Awards and State Financial Assistance is prepared on the accrual basis of accounting.

**Note (2): Basis of consolidation**

The Consolidated Schedule of Expenditures of Federal Awards and State Financial Assistance includes the federal awards and statement financial assistance received by Community Based Care of Brevard, Inc. d/b/a Brevard Family Partnership and its financially interrelated affiliate, Brevard C.A.R.E.S., Inc., which are under common control. Intercompany transactions have been eliminated in consolidation.

**Note (3): Service Provided Contracts**

Only revenues earned in accordance with the contract terms are reported as expenditures on the Schedule of Expenditures of Federal Awards and State Financial Assistance.

**COMMUNITY BASED CARE OF BREVARD, INC.  
D/B/A BREVARD FAMILY PARTNERSHIP AND AFFILIATE  
CONSOLIDATED SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
AND STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED JUNE 30, 2010**

(Continued)

**Note (4): Sub-recipients**

Community Based Care of Brevard, Inc. d/b/a Brevard Family Partnership and affiliate have obtained and acted upon required sub-recipient audit reports and these reports meet the requirements of OMB Circular A-133 and Chapter 10.650, Rules of the Auditor General, State of Florida. The audit reports have been submitted within the required time frames and audit findings have been addressed within six months.

Of the expenses presented in the accompanying Consolidated Schedule of Federal Awards and State Financial Assistance, Community Based Care of Brevard, Inc. d/a Brevard Family Partnership provided federal and state awards under contract GJ246 to sub-recipients as follows:

Federal Awards:

U.S. Department of Health and Human Services		
Promoting Safe and Stable Families	93.556	\$ 561,696
Social Services Block Grant	93.667	680,570
Temporary Assistance for Needy Families	93.558	1,008,372
Foster Care Title IV-E	93.658	2,438,914
Child Welfare Services-State Grant	93.645	274,640
Adoption Assistance	93.659	695,847
Chafee Foster Care Independence Program	93.674	146,915
Child Abuse and Neglect State Grants	93.669	130,666
State Access & Visitation Grant	93.597	740
Block Grants for Community Mental Health Services	93.958	156,719
Total Federal		<u>6,095,079</u>

State Financial Assistance:

State of Florida, Department of Children and Families		
Community Based Care Supports	60.094	4,804,435
Total Federal Awards and State Financial Assistance		<u><u>\$ 10,899,514</u></u>

Subrecipients are as follows:

211 Brevard	\$ 7,485
Alternate Family Care	9,020
Brevard C.A.R.E.S.	1,594,082
Brevard Co. Country Acres	324,081
Center for Drug Free Living	30,062
Children's Home Society	2,709,560
Catholic Charities	150,000
Coastal Behavioral Therapy	207,576
Crosswinds Youth Services	392,989
Devereux	3,250,504
Eckerd Youth Alternatives	189,513
Intervention Services	587,833
Links of Hope	40,269
My Refuge Children's Shelter	208,250
National Mentor Healthcare	305,930
New Life Generations	256,484
Park Place Behavioral Healthcare	3,915
Pediatric Pavilion	7,752
Royal Priesthood	181,440
St. Augustine Youth Services	21,395
Space Coast Advertising	19,539
Tampa Bay Academy	16,155
The Chrysalis Center	35,820
The Grove	101,654
The Haven for Children	161,300
Yellow Umbrella	86,906
	<u><u>\$ 10,899,514</u></u>

**COMMUNITY BASED CARE OF BREVARD, INC.  
D/B/A BREVARD FAMILY PARTNERSHIP AND AFFILIATE  
CONSOLIDATED SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
AND STATE FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED JUNE 30, 2010**

(Continued)

**Note (4): Sub-recipients (Continued)**

Of the expenses presented in the accompanying Consolidated Schedule of Federal Awards and State Financial Assistance, Affiliate, Brevard C.A.R.E.S., Inc. provided federal and state awards under contract PRE0901 to sub-recipients as follows:

Federal Awards:

U.S. Department of Health and Human Services		
Child Abuse and Neglect State Grants	93.669	\$ 5,912
Block Grants for Community Mental Health Services	93.958	13,628
Total Federal		<u>19,540</u>

State Financial Assistance:

State of Florida, Department of Children and Families		
Community Based Care Supports	60.094	78,026
Total Federal Awards and State Financial Assistance		<u>\$ 97,566</u>

Subrecipients are as follows:

211 Brevard		\$ 14,971
Coastal Behavioral Therapy		34,691
Devereux		3,410
Intervention Services		22,415
Links of Hope		7,766
Yellow Umbrella		14,313
		<u>\$ 97,566</u>

JAMES MOORE & CO., P.L.  
CERTIFIED PUBLIC ACCOUNTANTS  
AND CONSULTANTS

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE AND OTHER MATTERS BASED ON  
AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

To the Board of Directors,  
Community Based Care of Brevard, Inc.  
d/b/a Brevard Family Partnership and affiliate:

We have audited the consolidated financial statements of Community Based Care of Brevard, Inc. d/b/a Brevard Family Partnership (a nonprofit organization) and affiliate as of and for the year ended June 30, 2010, and have issued our report thereon dated December 15, 2010. 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.

**Internal Control Over Financial Reporting**

In planning and performing our audits, we considered Community Based Care of Brevard, Inc. d/b/a Brevard Family Partnership and affiliate's internal control over financial reporting as a basis for designing our auditing procedures 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 Community Based Care of Brevard, Inc. d/b/a Brevard Family Partnership and affiliate's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

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.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Community Based Care of Brevard, Inc. d/b/a Brevard Family Partnership and affiliate's consolidated financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of board of directors, management, federal and state awarding agencies, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

*James Moore + Co., P.L.*

Gainesville, Florida  
December 15, 2010



JAMES MOORE & CO., P.L.  
CERTIFIED PUBLIC ACCOUNTANTS  
AND CONSULTANTS

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH  
MAJOR FEDERAL AWARDS PROGRAM AND MAJOR STATE PROJECT  
AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE  
WITH OMB CIRCULAR A-133 AND CHAPTER 10.650, RULES OF THE  
AUDITOR GENERAL, STATE OF FLORIDA**

To the Board of Directors,  
Community Based Care of Brevard, Inc.  
d/b/a Brevard Family Partnership and affiliate:

**Compliance**

We have audited Community Based Care of Brevard, Inc. d/b/a Brevard Family Partnership (a nonprofit organization) and affiliate's compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* and the requirements described in the State of Florida, Executive Office of the Department of Financial Services Compliance Supplement that could have a direct and material effect on each of Community Based Care of Brevard, Inc. d/b/a Brevard Family Partnership and affiliate's major federal programs and state financial assistance projects for the year ended June 30, 2010. Community Based Care of Brevard, Inc. d/b/a Brevard Family Partnership and affiliate'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. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs and state financial assistance projects is the responsibility of Community Based Care of Brevard, Inc. d/b/a Brevard Family Partnership and affiliate's management. Our responsibility is to express an opinion on Community Based Care of Brevard, Inc. d/b/a Brevard Family Partnership and affiliate's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and Chapter 10.650, Rules of the Auditor General. Those standards and OMB Circular A-133 and Chapter 10.650, Rules of the Auditor General, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state financial assistance project occurred. An audit includes examining, on a test basis, evidence about Community Based Care of Brevard, Inc. d/b/a Brevard Family Partnership and affiliate's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Community Based Care of Brevard, Inc. d/b/a Brevard Family Partnership and affiliate's compliance with those requirements.

In our opinion, Community Based Care of Brevard, Inc. d/b/a Brevard Family Partnership and affiliate complied, in all material respects, with the 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, 2010.

### **Internal Control Over Compliance**

Management of Community Based Care of Brevard, Inc. d/b/a Brevard Family Partnership and affiliate is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs and state financial assistance projects. In planning and performing our audit, we considered Community Based Care of Brevard, Inc. d/b/a Brevard Family Partnership and affiliate's internal control over compliance with the requirements that could have a direct and material effect on a major federal program or state financial assistance project in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and Chapter 10.650, Rules of the Auditor General, 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 Community Based Care of Brevard, Inc. d/b/a Brevard Family Partnership and affiliate'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.

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

This report is intended solely for the information and use of board of directors, management, federal and state awarding agencies, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

*James Moore + Co., P.L.*

Gainesville, Florida  
December 15, 2010

**COMMUNITY BASED CARE OF BREVARD, INC.  
D/B/A BREVARD FAMILY PARTNERSHIP AND AFFILIATE  
CONSOLIDATED SCHEDULE OF FINDINGS AND QUESTIONED COSTS - FEDERAL  
AWARDS PROGRAMS AND STATE FINANCIAL ASSISTANCE PROJECTS  
FOR THE YEAR ENDED JUNE 30, 2010**

**Section I. Summary of Auditors' Results:**

**Financial Statements**

Type of auditors' report issued: Unqualified

Internal control over financial reporting:

• Material weakness(es) identified  Yes  No

• Significant deficiency(ies) identified that are not considered to be material weakness(es)?  Yes  No

Noncompliance material to financial statements noted?  Yes  No

**Federal Awards**

Internal control over major programs:

• Material weakness(es) identified?  Yes  No

• Significant deficiency(ies) identified that are not considered to be material weakness(es)?  Yes  No

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

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of Circular A-133?  Yes  No

Identification of major programs: CFDA No. 93.658, Foster Care-Title IV-E and ARRA-Foster Care-Title IV-E

Dollar threshold used to distinguish between the type A and type B programs: \$373,197

Auditee qualified as a low-risk auditee?  Yes  No

**COMMUNITY BASED CARE OF BREVARD, INC.**  
**D/B/A BREVARD FAMILY PARTNERSHIP AND AFFILIATE**  
**CONSOLIDATED SCHEDULE OF FINDINGS AND QUESTIONED COSTS - FEDERAL**  
**AWARD PROGRAMS AND STATE FINANCIAL ASSISTANCE PROJECTS**  
**FOR THE YEAR ENDED JUNE 30, 2010**  
(Continued)

**State Financial Assistance**

Internal control over major state financial assistance projects:

- Material weakness(es) identified? \_\_\_\_\_ Yes        X   No
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? \_\_\_\_\_ Yes        X   No

Type of auditors' report issued on compliance for major state financial assistance projects: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Rules of the Auditor General Chapter 10.650? No management letter pursuant to Sections 215.97(9)(f) and 215.97(10)(d), Florida Statutes, is required since there are no items related to state financial assistance required to be reported in the management letter.

Identification of major state financial assistance CSFA No. 60.094, Community Based Care Supports

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

**Section II. Findings relating to the Financial Statements Which are Required to be Reported in Accordance with *Government Auditing Standards*** None.

**Section III. Findings and Questioned Costs for Federal Awards:** None.

**Section IV. Findings and Questioned Costs for State Financial Assistance:** None.

**Section V. Prior Audit Findings and Corrective Action Plan for Federal Awards for the Year Ended June 30, 2009:** None.

**Section VI. Prior Audit Findings and Corrective Action Plan for State Financial Assistance for the Year Ended June 30, 2009:** None.