

HEALTHY START COALITION OF FLAGLER AND VOLUSIA COUNTIES, INC.

June 30, 2018 and 2017



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MANAGEMENT'S DISCUSSION AND ANALYSIS



The Healthy Start Coalition of Flagler and Volusia Counties, Inc (the "Coalition") provides this section of the financial statements to present management's analysis of the Coalition's financial performance during the fiscal year ending June 30, 2018. Because the information contained in the Management's Discussion and Analysis (MD&A) is intended to highlight significant transactions, events, and conditions, it should be considered in conjunction with the financial statements and accompanying notes, which follow this section.

Overview of the Coalition

The Healthy Start Coalition of Flagler and Volusia Counties, Inc. is one of 32 coalitions in the state of Florida, formed under legislative authority (s.282.2161, F.S.). The goals of Healthy Start are to reduce infant mortality, reduce the incidence of low birth weight and improve the overall health of Florida's children. The key components of the statute mandated (1) universal screening of pregnant women and newborn infants to identify those at risk of poor birth, health and developmental outcomes; (2) increased access to comprehensive, risk-appropriate maternity and well-child care and support services; (3) state-wide implementation of community-based care coordination systems; (4) expansion of Medicaid funding and expanded eligibility for pregnant women; and (5) formation of local coalitions to spearhead system change through public-private partnerships at the community level including leveraging of additional resources. The statute ultimately vested these coalitions with the authority to allocate state and federal dollars to purchase and oversee services for pregnant women and infants in their communities.

Financial Highlights

Key financial highlights for the 2017-2018 fiscal year are as follows:

The Coalition's Net assets at June 30, 2018 are \$1,335,493, an increase of \$455,551 from \$879,942 at the beginning of the fiscal year.

During the 2017-2018 Fiscal Year, our agency was able to continue leveraging additional resources beyond those legislated specifically for Healthy Start. Additional funds leveraged for the 2017-2018 fiscal year totaled \$1,517,183. This amount represents funding contracts for services from the following: The Ounce of Prevention Fund of Florida/Healthy Families Florida, from the Department of Children and Families; Lutheran Services Florida, the Managing Entity for the Federal and State Substance Abuse and Mental Health Services Administration (SAMHSA) grant dollars; the West Volusia Hospital Authority (Hospital Taxing District); the County of Volusia, Community Partnership for Children, the United Way of Volusia-Flagler Counties, the House Next Door, and the conclusion of the Maternal Infant and Early Childhood Home Visiting program (MEICHV) planning grant from federal Title V Block Grant funding. These revenues provided valuable gap funding for our most vulnerable families and have enabled us to develop a more coordinated and integrated system of care.



Program Highlights

The 2017-2018 Fiscal Year was the second year of our Florida Department of Health approved five-year Service Delivery Plan. All of our objectives were met or exceeded and our quality standards were achieved.

Healthy Start Prenatal and Infant Screening Rates

Our goal for percentage of women consenting to the prenatal screen was 80%, and our achieved percentage for 2017-2018 was 92.43%, a slight increase from last fiscal year, and also exceeded the State rate of 89.36%. The percentage of women who were eligible for services and consented to participate in the Healthy Start program was 96.2%, which exceeded the goal of 95%. For infant screening, the goal for 2017-2018 was 84% and the actual rate for the fiscal year was 88%.

Healthy Start Initial Contact and Assessment

For the last eight years, 100% of Healthy Start participants received an Initial Contact or attempt to contact within five days of the screen. This exceeded the established goal of 95%. In 2017-2018, 100% of Healthy Start participants determined to be in need of an Initial Assessment, received an Initial Assessment, or an attempt to assess, within 10 working days of the Initial Contact, also above the stated goal of 95%.

During this same time period 100% of Healthy Start records contained documentation that status of Initial Contact had been sent to the healthcare provider within 30 calendar days from first attempt to contact (the goal was 95%).

Also at 100% was the percentage of Healthy Start records with an Initial Contact containing documentation of an Individualized Plan of Care at the time of Initial Contact. The contractual goal was 95%.

There were a total of 6,895 clients served through subcontracted service dollars from the Florida Department of Health and the Healthy Start MomCare Network, the Administrative Services Organization for funds received from the Agency for Health Care Administration, or Medicaid. A total of 29,007 services were delivered at an average rate of \$8.80 per service or \$37.00 per client. This equates to an average of \$219.00 per client. For subcontracted clinical prenatal services, a total number of 10 clients received 45 services for an average cost of \$177.70 per service, or \$800.00 per client.

MomCare

The MomCare Program was originally funded through the Sixth Omnibus Reconciliation Act (SOBRA) implemented in 2001 to assist women applying for Pregnancy Medicaid to gain access to a qualified medical provider. Since that time, changes in the Medicaid system have resulted in changes to the MomCare Program, which now works to ensure that women who have applied for Medicaid are successfully linked to a Medicaid Managed Care Plan through Choice Counseling, and that linkages to Women, Infants and Children's (WIC) nutrition program and Healthy Start services are facilitated via phone contact. Our local MomCare program provides additional services for pregnant women through funding from the County of Volusia. During the 2017-2018 Fiscal Year, MomCare served 3,073 pregnant women.

Psychosocial Services

New to our service system during 2017-2018 was the delivery of subcontracted psychosocial counseling services through Children's Home Society to pregnant and post-partum women enrolled in the Healthy Start program in the highest level of service intensity, or Level 3. These services were provided through a subcontract with Children's Home Society. During 2017-2018, a total of 45 women received 297 services at the rate of \$119.66 per service or \$789.78 per client.

Healthy Families

Healthy Families is a premiere evidence-based home visiting program designed to reduce child abuse and neglect through promoting positive parenting and parental self-sufficiency. This program is funded through the Ounce of Prevention Fund of Florida's Healthy Family Florida Program. Participation in the program requires a 25% match from the local community. During the 2017-2018 Fiscal Year, 129 families received these quality home visiting services, and the program exceeded both of its primary outcome objectives related to having no verified findings of child maltreatment both during participation in the program (Achieved - 98%; Goal - 95%;) and after completion of the program (Achieved - 100%; Goal - 95%).

Neonatal Outreach and Women's Intervention Services

The Healthy Start Coalition has worked with community stakeholders to respond to the rising number of pregnant women who are addicted to opioid drugs as well as other substances and their infants who often face medical complications in the neonatal period (first thirty days of life). These infants receive medical services in a neonatal intensive care unit that is equipped to treat their symptoms. Through facilitation of a Substance Exposed Newborn Task Force and coordination with multiple community partners, the Coalition was able to leverage resources from the County of Volusia and the West Volusia Hospital Taxing Authority to serve this vulnerable population in an outreach capacity, since the funding we receive from the Florida Department of Health and the Agency for Health Care Administration (AHCA) is not designated for outreach. This program funds personnel trained to respond to requests by medical providers and community based organizations to engage pregnant women who are using alcohol, illicit drugs or are on medication assisted therapy and to facilitate treatment services aimed at achieving the best outcome possible for pregnant women and neonates. Neonatal Outreach services specifically focus on ensuring that babies who have been in a neonatal intensive care unit receive appropriate medical follow up and have a pediatric medical home. These services were provided to 430 women and infants in the 2017-2018 Fiscal Year.



Family Places, Community Café Dialogues, and Parent Leadership

The Coalition operates two sites called Healthy Start Family Places on the East and West sides of Volusia County. These sites have family support staff who provide information and referral services, health care navigation, a virtual link to children's developmental screening (Help Me Grow), the Department of Children and Families ACCESS portal, and the Career Source workforce Career-Link portal. During 2017-2018, we also became partners with the Homeless Coalition to assist with Coordinated Entry for families who are homeless or face imminent homelessness. Our staff connect families needing housing to the Homeless Management Information System (HMIS) to assist with obtaining safe and affordable housing. Practical support such as computer use, copies, scanning, and information about housing services is also provided.

An important element of successful program outcomes relies on successful engagement of our families. In order to accomplish this, we have developed several initiatives with parents as partners in our efforts. We conduct Parent and Community Café dialogues and parenting activities. These activities help parents and agencies have meaningful conversations that address the challenges people face when trying to use child service agencies and help to build the supports needed to promote protective factors. Several funding sources support this effort including the United Way of Volusia-Flagler Counties, the Community Partnership for Children, The House Next Door as lead for the County of Volusia, and the West Volusia Hospital Authority. We served 783 clients in these programs during 2017-2018.

Family Engagement and Parent Partner Approach

Through funding from the Community Partnership for Children, we work toward improved relationships between Child Welfare Case Management and families who have an active child dependency case. This initiative brings together partner agencies, parents who have lived experience and now work as full time employees of Healthy Start, and parents who are currently involved with the system. Through a Family Engagement Advisory Board, we are able to recommend systemic and programmatic changes and activities that are solution-based and recognize the expertise of all parties at the table. We translate this work into action through the work of our Parent Partners as they interact with families and agency representatives. During fiscal year 2017-2018, 168 individuals received services through these activities.

Intensive Case Management

In response to the increasing number of pregnant women and parents with infants/young children with a substance use disorder, we applied for and successfully negotiated a contract with Lutheran Services Florida to provide intensive case management and aftercare support. This is in partnership with our community's central receiving agency for behavioral health, Stewart-Marchman-Act Behavioral Health Care. This program provided intensive services for 85 families during the 2017-2018 fiscal year.



Other Highlights

In 2017-2018, the Coalition convened multiple committees and task force groups that supported our mission in various capacities to include our Finance and Audit Committee, Service Delivery Planning Committee, Marketing Committee, Substance Exposed Newborn Task Force, Fetal and Infant Mortality Case Review Team and the Family Engagement Advisory Board. During Fiscal Year 2017-2018, a total of 157 volunteers served on one of our committees or task forces or volunteered as individuals for the Coalition in other capacities. The number of voting Board members was 17 (two additional Board members are ex-officio Department of Health Administrators per Florida legislation and the Executive Director also serves as an ex-officio Secretary in accordance with the agency's by-laws).

Fetal and Infant Mortality Case Review Team

This dedicated group of expert professionals conducts case deliberation and review of fetal and infant deaths to determine what systemic improvements can be recommended and implemented to reduce fetal and infant loss. During the 2017-2018 fiscal year the Case Review Team met 5 times and reviewed a total of 28 cases. Though this program is not adequately funded, the benefits of working with stakeholders in the community to systemically prevent infant death and fetal loss is our Coalition's core purpose.

LifeSong

Infant mortality disproportionately impacts black infants in the United States, in Florida, and in our two county service area. In an effort to reduce this disparity, the Healthy Start Coalition created a faith-based initiative designed to engage African American churches and institutions in promoting health messaging to the community. This project worked with 120 churches and distributed over 5,000 church fans with health messaging in the 2017-2018 Fiscal Year. In addition, our contracted provider conducted 80 community presentations on topics that impact infant mortality.

Substance Exposed Newborn Task Force

The Healthy Start Coalition convenes over 45 health and human service professionals and consumers semi-monthly to coordinate a systemic approach to the increasing number of pregnant women and their infants addicted to opiate/opioid medication. This effort has resulted in leveraging of gap funding to better engage and respond to families who are dealing with the unfortunate effects of substance use.

Finance and Audit Committee

As a best practice in fiscal administration, our agency convenes an independent group of individuals quarterly who review our budget, financial statements, fiscal policies and procedures, audited financial statements and annual tax return. This group makes recommendations to the Board of Directors and interacts with a contracted CPA, the fiscal staff, the executive director, and the Treasurer of the Coalition's Board of Directors.

INDEPENDENT AUDITORS' REPORT

W CLARK & ASSOCIATES, LLC

Certified Public Accountants
1901 Mason Avenue – Suite 107
Daytona Beach, Florida 32117

To the Board of Directors
Healthy Start Coalition of Flagler
And Volusia Counties, Inc.
Daytona Beach, Florida

Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Healthy Start Coalition of Flagler and Volusia Counties, Inc. (a nonprofit organization), which comprise the consolidated statement of financial position as of June 30, 2018, 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.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United State of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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 involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

INDEPENDENT AUDITORS' REPORT

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the consolidated financial position of Healthy Start Coalition of Flagler and Volusia Counties, Inc. as of June 30, 2018, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Prior-year Summarized Information

We have previously audited the Healthy Start Coalition of Flagler and Volusia Counties, Inc.'s 2017 consolidated financial statements, and we expressed an unmodified audit opinion on those statements in our report dated December 12, 2017. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2017, is consistent, in all material respects, with the audited consolidated financial statements from which it has been derived.

Other Matters

Other information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 US Code of Federal Regulations Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards," is presented for purposes of additional analysis and is not a required part of the 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 information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 11, 2018, on our consideration of Healthy Start Coalition of Flagler and Volusia Counties, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Healthy Start Coalition of Flagler and Volusia Counties, Inc.'s internal control over financial reporting and compliance.



W Clark & Associates, LLC

Daytona Beach, Florida

December 11, 2018

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FINANCIAL STATEMENTS



Consolidated Statement of Financial Position
June 30, 2018 and 2017

	2018	2017
Assets		
Current assets		
Cash and cash equivalents	\$ 603,546	\$ 482,909
Grants/contracts receivable	761,036	811,506
Accounts receivable	1,356	8
Prepaid expenses	19,711	7,667
Total current assets	1,385,649	1,302,090
Property and equipment, net	456,928	470,749
HSMCN Medicaid holdback	157,408	128,290
Other assets	3,247	3,608
Total assets	\$ 2,003,232	\$ 1,904,737
Liabilities		
Current liabilities		
Due to subcontractors	\$ 296,630	\$ 611,703
Accounts payable	22,000	39,173
Other current liabilities	1,465	2,121
Accrued wages	36,760	35,427
Accrued compensated absences	40,621	33,665
Deferred revenue	-	10,000
Current portion of mortgage payable	23,734	22,635
Total current liabilities	421,210	754,724
Mortgage payable	246,529	270,071
Total liabilities	667,739	1,024,795
Net Assets		
Unrestricted	206,035	193,890
Unrestricted - board designated for working capital	143,000	143,000
Temporarily restricted	986,458	543,052
Total net assets	1,335,493	879,942
Total liabilities and net assets	\$ 2,003,232	\$ 1,904,737

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

**Consolidated Statement of Activities
for the year ended June 30, 2018 and 2017**

	2018			2017	
	Unrestricted	Temporarily Restricted	Total	Total	
Support and Revenue					
Support					
Department of Health	\$ 736,514	\$ -	\$ 736,514	\$	695,980
Department of Health - FIMR	-	-	-		21,784
Community Partnership for Children	128,904	60	128,964		110,964
Healthy Families Florida	605,320	-	605,320		609,000
Healthy Start MomCare Network	553,302	472,273	1,025,575		1,176,791
House Next Door	76,298	28,380	104,678		89,256
In-kind support	151,011	-	151,011		187,014
LSF Health Systems	183,900	45,307	229,207		238,824
United Way	46,608	3,396	50,004		-
Volusia County	179,890	9,299	189,189		183,003
West Volusia Hospital Authority	70,060	66,857	136,917		147,511
Sub-recipient Reimbursement	-	302,856	302,856		-
Other programs	22,158	50,746	72,904		76,241
Total support	2,753,965	979,174	3,733,139		3,536,368
Revenue					
Training	1,000	-	1,000		1,100
Operations - Other	13,976	-	13,976		25,647
Contributions	52,877	2,592	55,469		23,289
Interest earned	149	-	149		101
Miscellaneous	-	-	-		5
Total revenue	68,002	2,592	70,594		50,142
Release from restrictions	538,360	(538,360)	-		-
Total support and revenue	\$ 3,360,327	\$ 443,406	\$ 3,803,733	\$	3,586,510
Expenses					
Program expenses					
Healthy Start	\$ 2,010,235	\$ -	\$ 2,010,235	\$	2,220,432
Healthy Families	670,706	-	670,706		643,796
Outreach and Family Engagement	494,981	-	494,981		372,645
Total program expenses	3,175,922	-	3,175,922		3,236,873
Support expenses					
General and administrative	172,260	-	172,260		195,254
Total support expenses	172,260	-	172,260		195,254
Total expenses	3,348,182	-	3,348,182		3,432,127
Change in net assets	12,145	443,406	455,551		154,383
Net assets, beginning of period	336,890	543,052	879,942		725,559
Net assets, end of period	\$ 349,035	\$ 986,458	\$ 1,335,493	\$	879,942

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

**Consolidated Statement of Functional Expenses
for the year ended June 30, 2018 and 2017**

	2018				2017		Total
	Program Expenses			Total Program	Support Expenses		
	Healthy Start	Healthy Families	Outreach and Engagement		General & Administrative	Total	
Salaries and benefits	\$ 338,591	\$ 416,076	\$ 213,198	\$ 967,865	\$ 105,968	\$ 1,073,833	983,937
Payroll taxes	22,297	25,081	13,038	60,416	6,855	67,271	59,033
Total salaries and related expenses	360,888	441,157	226,236	1,028,281	112,823	1,141,104	1,042,970
Amortization	-	-	-	-	361	361	361
Bank fees	26	33	11	70	736	806	272
Client direct support	7,563	-	25,923	33,486	-	33,486	30,971
Sub-contract service payments	1,357,548	75,154	158,122	1,590,824	-	1,590,824	1,782,333
Sub-contract services - in-kind	113,515	-	-	113,515	-	113,515	144,821
Depreciation - equipment	465	589	202	1,256	295	1,551	2,931
IT maintenance, support and software	39,072	10,899	21,662	71,633	4,208	75,841	33,735
Insurance	6,560	8,248	3,706	18,514	2,436	20,950	18,478
Meetings and training	24,412	2,575	3,615	30,602	7,168	37,770	46,276
Membership and subscriptions	5,252	4,460	367	10,079	3,221	13,300	13,786
Miscellaneous	151	-	363	514	3,930	4,444	4,926
Miscellaneous - in-kind	2,407	10,833	9,090	22,330	55	22,385	8,668
Occupancy expenses	12,175	20,938	6,009	39,122	7,454	46,576	48,550
Office supplies and equipment	6,895	8,060	9,220	24,175	1,803	25,978	24,582
Participant education materials	-	16,002	1,918	17,920	-	17,920	19,430
Printing	3,418	3,897	2,495	9,810	1,437	11,247	14,786
Program occupancy expenses	-	-	-	-	-	-	14,142
Professional fees	14,977	25,945	6,251	47,173	8,303	55,476	35,693
Professional fees - in-kind	-	-	-	-	3,742	3,742	21,800
Promotional projects/products	10,689	-	-	10,689	6,615	17,304	25,089
Rent - in-kind	2,970	5,429	2,970	11,369	-	11,369	11,725
Repair and maintenance	1,697	1,911	4,183	7,791	960	8,751	8,769
Special programs	25,164	-	-	25,164	-	25,164	14,785
Telephone and utilities	7,730	14,589	7,374	29,693	3,696	33,389	27,973
Travel and transportation	6,661	19,987	5,264	31,912	3,017	34,929	34,275
Total expenses	\$ 2,010,235	\$ 670,706	\$ 494,981	\$ 3,175,922	\$ 172,260	\$ 3,348,182	\$ 3,432,127

Consolidated Statement of Cash Flows
for the year ended June 30, 2018 and 2017

	<u>2018</u>	<u>2017</u>
Cash flows from operating activities		
Change in net assets	\$ 455,551	\$ 154,383
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	13,821	15,856
Amortization	361	361
Decrease (increase) in certain assets:		
Due from grants/contracts	50,470	(437,735)
Accounts receivable	(1,348)	586
Prepaid expenses	(12,044)	9,547
HSMCN holdback	(29,118)	(35,304)
Increase (decrease) in certain liabilities:		
Due to subcontractors	(315,073)	384,937
Accounts payable	(17,173)	16,620
Accrued expenses	8,289	16,281
Other current liabilities	(656)	982
Deferred revenue	(10,000)	-
Net cash provided by operating activities	143,080	126,514
Cash flows from investing activities		
Purchase of property and equipment	-	-
Net cash used in investing activities	-	-
Cash flows from financing activities		
Principal payments on mortgage payable and line of credit	(22,443)	(21,390)
Net cash used in financing activities	(22,443)	(21,390)
Net increase(decrease) in cash and cash equivalents	120,637	105,124
Cash and cash equivalents, beginning of period	482,909	377,785
Cash and cash equivalents, end of period	\$ 603,546	\$ 482,909
Supplementary disclosure of cash flow information		
Cash paid during the year for interest	\$ 13,607	\$ 14,659

Note 1

Summary of Significant Accounting Policies

The following is a summary of the more significant accounting policies and practices of Healthy Start Coalition of Flagler and Volusia Counties, Inc. (the Coalition), which affect significant elements of the accompanying financial statements.

Entities Whose Financial Results Are Consolidated in the Financial Statements - The financial statements present the consolidated financial results of Healthy Start Coalition of Flagler and Volusia Counties, Inc. and its wholly owned subsidiary, with all significant balances and transactions between the two entities eliminated.

General – The Coalition was organized under the authority of the Department of Health to implement the provisions of Florida’s Healthy Start legislation in Flagler and Volusia Counties, Florida. It is the intent of the Healthy Start initiative to improve the health and well-being of Florida’s pregnant women and young children. Two of the major components of this comprehensive legislation were the creation of the Healthy Start program and the Healthy Start Coalitions. The Coalitions were given the legislative mandate to ensure that adequate and accessible systems of care are in place for all pregnant women and young children. In order to achieve this comprehensive directive, the Coalitions are required to perform a number of key functions, including the following:

- I. Building and maintaining broad community input and collaboration.
- II. Increasing overall public awareness of the importance of investing in pregnant women and children.
- III. Performing short and long range planning for the target population.
- IV. Allocating available federal and state maternal and child health funds on a local level for the provision of Healthy Start services.

Note 1 - continued

Basis of Presentation – The financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America on the accrual basis of accounting.

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board ASC 958-205, the Coalition is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. Net assets and changes therein are classified and reported as follows:

Unrestricted net assets-Net assets that are not subject to donor-imposed stipulations.

Temporarily restricted net assets-Net assets subject to donor-imposed stipulations that will be met either by actions of the organization and/or passage of time.

Permanently restricted net assets-Net assets subject to donor-imposed stipulations that the organization maintain them permanently. Generally, the donors of these assets permit the organization to use all or part of the income earned on related investments for general or specific purposes

Revenues and Support – The Coalition reports revenues and support received as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. When a donor restriction expires, that is, when a stipulated time restriction ends or a purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Donor restricted contributions whose restrictions are met in the same reporting period are reported as unrestricted support. Unrestricted revenues are deemed to be earned and reported when the Coalition has incurred expenditures in compliance with specific limitations. Amounts received but not yet earned, are reported as deferred revenue.

Cash and Cash Equivalents — Cash equivalents consist of highly liquid investments with an initial maturity of three months or less. Fair value approximates carrying amounts.

Note 1 - continued

Summary of Significant Accounting Policies

Property and Equipment – It is the Coalition’s policy to capitalize property and equipment over \$2,500. Lesser amounts are expensed. Property and equipment are recorded at cost if purchased or fair value if contributed. The cost of property and equipment is being charged to operations using the straight-line method of depreciation over estimated useful lives ranging from three to five years for equipment and thirty-nine years for real property.

Payments due from Grants/Contracts and Accounts Receivables – The Coalition reports accounts receivable, due from grants/contract, and other receivables at the amount management expects to collect on balances outstanding at year-end. Management closely monitors outstanding balances and writes off, as of year-end, all balances that are deemed uncollectible. Generally accepted accounting principles require that the allowance method be used to reflect bad debt expense. However, the effect of the use of the direct write-off method is not materially different from the results that would have been obtained had the allowance method been followed.

HSMCN Medicaid Holdback – The Coalition’s contract with HSMCN allows for a holdback 3%, for five years, of amounts earned under the contract for potential Medicaid chargebacks. The Coalition carries the amount management expects to collect on balances outstanding at year-end. Amounts are carried as non current assets.

In-kind Contributions – The Coalition records the value of donated goods or services when there is an objective basis available to measure their value. Donated materials and equipment are reflected as in-kind contributions in the accompanying statements at their estimated values at date of receipt. The value of contributed rental space, professional fees, and sub contracted services included in the financial statements for the years ended June 30, 2018 and 2017 are valued at \$151,011 and \$187,014, respectively. Also during the years ended June 30, 2018 and 2017, a substantial number of volunteers provided services, these services are valued at \$16,560 and \$16,700, respectively and are not recognized in the accompanying financial statements.

Income Taxes – Income taxes are not provided for in the financial statements since the Coalition is exempt from federal and state income taxes under section 501(c)(3) of the Internal Revenue Code and similar state provisions. The Coalition is treated as a public supported organization, and not as a private foundation. Management is not aware of any activities that would jeopardize the Coalition’s tax-exempt status.

Note 1 - continued

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

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

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

The Coalition’s policy is to classify income tax related interest and penalties, if any, in interest expense and other expenses, respectively.

Functional Allocation of Expenses – The cost of the various activities of the Coalition have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the program and support services categories. Currently, the Coalition’s program services are classified into three functional expense categories, funding allocation for Healthy Start services, Healthy Families services, and Outreach and Engagement services. The Coalition’s supporting services consist of general and administrative expenses including costs incurred in the development and implementation of the maternal and infant health care plan.

Subsequent Events – The Coalition has evaluated subsequent events through the date the financial statements were issued, which was December 11, 2018, the date of the Coalition’s audit report for the period ended June 30, 2018.

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

Reclassification - Certain prior year amounts have been reclassified to conform to the June 30, 2018 presentation. Such reclassifications had no impact on the consolidated statement of activities or net assets.

Note 2

Concentrations of Credit Risk

The Coalition maintains cash balances in a bank. These balances are insured by the Federal Deposit Insurance Corporation up to \$250,000. As of June 30, 2018 and 2017, the uninsured portion of this balance was \$266,533 and \$121,508, respectively.

Note 3

Significant Concentrations

The Coalition receives grants from the Healthy Start MomCare Network, representing approximately 29% of total income, State of Florida's Department of Health, representing approximately 18% of total income, and the Ounce of Prevention Fund of Florida/Healthy Families Florida, representing approximately 20% of total income. It is reasonably possible that in the near term these sources could reduce or cease funding which would cause a severe impact on the Coalition and its ability to continue its operations. In the event these entities discontinue funding the program, the Coalition would have a difficult time achieving current program goals.

Note 4

Funding of Operations

One of the Coalition's primary sources of funding is a contract with the Florida Department of Health to conduct local maternal and child health planning activities and to allocate and administer funds for Healthy Start Care Coordination services, Healthy Start Enhanced Services, and unfunded clinical prenatal services. The effective date of the contract was July 1, 2017 through June 30, 2018 and allows the Coalition to expend \$147,900 of the contract and up to 10% of direct service funds for administering the program, while the remainder of the contract was to be paid to various organizations in Flagler and Volusia counties for services provided. A match of 25% of administrative funds expended is required through cash or in-kind contributions. This match was met in 2018 and 2017. Another of the Coalition's primary sources of funding is a contract with the Ounce of Prevention Fund of Florida/Healthy Families Florida. Payments are made monthly on a reimbursement basis for reasonable costs incurred, provided that the items are contained in the approved contract budget. A match of 25% of funds expended is required through cash or in-kind contributions provided by the Coalition and its subrecipients. This match was met in 2018 and 2017.

Note 5

Payments Due From Grants and Contracts

As of June 30, 2018 and 2017 payments due from grants and contracts was composed of:

	2018	2017
City of Deltona	\$ -	\$ 1,462
Community Partnership for Children	10,747	10,747
County of Volusia (CFAB)	15,393	15,656
The House Next Door, Inc.	8,100	15,660
Department of Health	122,744	120,458
FAHSC - MIECHV	3,389	-
Healthy Start MomCare Network	364,510	323,302
LSF Health Services LLC	18,018	44,162
Ounce of Prevention – Healthy Families	51,792	47,972
Stewart-Marchman-Act Behavioral	302,856	340,306
West Volusia Hospital Authority	20,895	20,071
Total	\$918,444	\$939,796

Note 6

Property and equipment

As of June 30, 2018 and 2017 property and equipment consisted of:

	2018	2017
Equipment	\$ 33,328	\$ 38,505
Land	123,000	123,000
Building and improvements	393,556	393,556
Total property and equipment	549,884	655,061
Less: accumulated depreciation	92,956	184,312
Total	\$456,928	\$470,749

Property and equipment that is purchased with grant money is temporarily restricted, see Note 10. The assets are released from restriction as their useful lives are diminished. The depreciation expense for the years ended June 30, 2018 and 2017 was \$13,821 (\$12,271 is expensed under occupancy expenses) and \$15,856 (\$12,924 is expensed under occupancy expenses), respectively. The amount released from restriction for temporarily restricted equipment for the years ended June 30, 2018 and 2017 was \$1,550 and \$2,932, respectively.

Fully depreciated assets totaling \$105,177 were disposed during the fiscal year.

Note 7

Note Payable – Line of Credit

At June 30, 2018 and 2017 the Coalition's revolving line of credit provides for borrowings up to \$250,000. The interest was payable at the Prime Rate, as established from time to time by BB&T Bank, plus 1.5%. The rate as of June 30, 2018 was 6.25%. The short-term borrowing amount outstanding under this credit facility was \$-0- at June 30, 2018 and 2017. This line of credit is secured by substantially all of the Coalition's business assets.

Mortgages Payable

At June 30, 2018 and 2017, \$270,263 and \$292,706, respectively, was outstanding under a mortgage payable with BB&T Bank, payable in monthly installments of \$3,004 including interest at 4.75% and principal, with a maturity date of October 5, 2027. The mortgage was collateralized by the real property at 109 Executive Circle, Daytona Beach, FL including a subordination of rents received.

	2018	2017
Mortgages payable	\$ 246,529	\$ 270,071
Plus: current portion	23,734	22,635
Total	\$ 270,263	\$ 292,706

Note 7 - continued

Maturities of long-term debt for years subsequent to June 30, 2018:

Year Ending June 30,	Amount
2019	23,734
2019	24,886
2021	26,094
2022	27,361
2023	28,690
Thereafter	139,498
Total	270,263

Note 8

Deferred Revenue

Deferred revenue at June 30, 2018 and 2017 consists of the following:

	2018	2017
FAHSC - MIECHV	\$ -	\$ 10,000
Total	\$ -	\$ 10,000

Note 9

Commitments

As of June 30, 2018 the Coalition has lease agreements for the rental of office equipment, which expire in April 2022. Minimum rental expense, on an annual basis, is as follows:

Year Ending June 30,	Amount
2019	8,472
2020	8,472
2021	8,472
2022	7,060
2023	-
Thereafter	-
Total	32,476

Repair and maintenance expense, which includes equipment rental, for the years ended June 30, 2018 and 2017 was \$8,751 and \$8,679, respectively. Program facility rent for the years ended June 30, 2018 and 2017 was \$-0- and \$14,142, respectively

Note 10

Temporarily restricted net assets

Temporarily restricted net assets as of June 30, 2018 and 2017 consist of the following:

	2018	2017
Equipment restricted by grants	\$ 4,692	\$ 6,242
Safe Sleep	2,592	9,505
FAHSC - MIECHV	-	13,975
Healthy Start MomCare Network	775,129	409,917
House Next Door	28,380	16,355
Hunter Foundation	25,000	-
Lutheran Services Florida	45,307	22,059
Participant Assistance	25,746	-
Volusia County-CFAB	9,299	1,042
United Way	3,396	-
West Volusia Hospital Authority	66,857	62,290
Other programs	60	1,667
Total	\$986,458	\$543,052

COMPLIANCE SECTION



**Schedule of Expenditures of Federal Awards
for the year ended June 30, 2018**

<u>Federal, pass-through entity, Federal program/State project</u>	<u>CFDA number</u>	<u>Contract or pass through number</u>	<u>Federal Expenditures</u>	<u>Match Funds Provided by the State of Florida</u>	<u>Transfers to Subrecipients</u>
U.S. Department of Housing & Urban Development					
Indirect programs:					
Passed through the City of Deltona Community Development Block Grant	14.218		5,084	-	-
U.S. Department of Health & Human Services					
Indirect programs:					
Passed through the Healthy Start MomCare Network Medical Assistance Program*	93.778	MED165	577,931	385,288	779,532
Passed through the State of Florida Department of Health Maternal and Child Health Services Block Grant to the States	93.994	COSFK	145,338	591,176	472,412
Passed through Healthy Families Florida Promoting Safe and Stable Families	93.556	HF 15-20-24	31,779	10,593	-
Temporary Assistance to Needy Families	93.558	HF 15-20-24	204,351	358,597	35,245
Passed through Lutheran Services Florida Block Grant for the Prevention and Treatment of Substance Abuse	93.959	LS046	205,959	-	143,500
Passed through Florida Association of Healthy Start Coalitions, Inc. Maternal, Infant and Early Childhood Home Visiting Grants	93.505	15-6-FY1718	54,728	-	-
Total expenditures of Federal Awards			\$ 1,225,170	\$ 1,345,654	\$ 1,430,689

* Designates major program

Note 1

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of Healthy Start Coalition of Flagler and Volusia Counties, Inc. under programs of the federal government for the year ended June 30, 2018. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of federal Regulation Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Healthy Start Coalition of Flagler and Volusia Counties, Inc., it is not intended to and does not present the financial position, change in net assets, or cash flows of Healthy Start Coalition of Flagler and Volusia Counties, Inc.

Note 2

Summary of Significant Accounting Policies

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

Note 3

Indirect Cost Rate

Healthy Start Coalition of Flagler and Volusia Counties, Inc. has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

Summary of Auditors' Results:

1. The Independent Auditors' Report expresses an unmodified opinion on whether the consolidated financial statements of Healthy Start Coalition of Flagler & Volusia Counties, Inc. were prepared in accordance with GAAP.
2. No significant deficiencies relating to the audit of the consolidated financial statements are reported in the Independent Auditors' Report on the Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Governmental Auditing Standards*.
3. No instances of noncompliance material to the consolidated financial statements of Healthy Start Coalition of Flagler & Volusia Counties, Inc. were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal awards program are reported in the Independent Auditors' Report on Compliance for Each Major Program and on Internal Control Over Compliance required by the Uniform Guidance.
5. The Independent Auditors' Report on Compliance for the Major Federal Award Program for Healthy Start Coalition of Flagler and Volusia Counties, Inc., expresses an unmodified opinion.
6. Audit findings that are required to be reported in accordance with 2CFR section 200.516(a) are reported in this schedule.
7. The program tested as a major program was: Medical Assistance Program CFDA# 93.778.
8. The threshold used for distinguishing between Type A and B programs was \$750,000.
9. Healthy Start Coalition of Flagler & Volusia Counties, Inc. was determined to be a low-risk auditee.

Findings related to the financial statements which are required to be reported in accordance with *Governmental Auditing Standards*:

None

Findings and questioned costs for major federal programs:

None

Summary schedule of primary audit findings: There were no audit findings for the year ended June 30, 2017, relative to federal awards programs requiring action on part of the auditee for that fiscal year.

Corrective Action Plan: There was no corrective action plan necessary for the year ended June 30, 2017, since there were no audit findings in the auditors' report for that fiscal year.

W CLARK & ASSOCIATES, LLC

Certified Public Accountants
1901 Mason Avenue – Suite 107
Daytona Beach, Florida 32117

INDEPENDENT AUDITORS' 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 of
Healthy Start Coalition of Flagler
And Volusia Counties, Inc.

We have audited, 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 the consolidated financial statements of Healthy Start Coalition of Flagler and Volusia Counties, Inc. (a nonprofit organization) which comprise the consolidated statement of financial position as of June 30, 2018 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 December 11, 2018.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Healthy Start Coalition of Flagler and Volusia Counties, Inc.'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 financial statements, but not for the purpose of expressing an opinion on the effectiveness of Healthy Start Coalition of Flagler and Volusia Counties, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the 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 considered 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 Healthy Start Coalition of Flagler and Volusia Counties, Inc.'s 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*.

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 Healthy Start Coalition of Flagler and Volusia Counties, Inc.'s internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Healthy Start Coalition of Flagler and Volusia Counties, Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



W Clark & Associates, LLC
Daytona Beach, Florida
December 11, 2018

W CLARK & ASSOCIATES, LLC

Certified Public Accountants
1901 Mason Avenue – Suite 107
Daytona Beach, Florida 32117

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors of
Healthy Start Coalition of Flagler
And Volusia Counties, Inc.

Report on Compliance for Each Major Federal Program

We have audited Healthy Start Coalition of Flagler and Volusia Counties, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Healthy Start Coalition of Flagler and Volusia Counties, Inc.'s major federal programs for the year ended June 30, 2018. Healthy Start Coalition of Flagler and Volusia Counties, Inc.'s major federal program is identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Healthy Start Coalition of Flagler and Volusia Counties, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Healthy Start Coalition of Flagler and Volusia Counties, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Healthy Start Coalition of Flagler and Volusia Counties, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, Healthy Start Coalition of Flagler and Volusia Counties, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

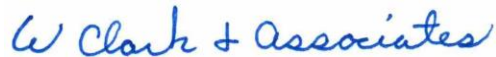
Report on Internal Control Over Compliance

Management of Healthy Start Coalition of Flagler and Volusia Counties, Inc. 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 Healthy Start Coalition of Flagler and Volusia Counties, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Healthy Start Coalition of Flagler and Volusia Counties, Inc.'s internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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



W Clark & Associates, LLC
Daytona Beach, Florida
December 11, 2018