

**Farmworker Coordinating Council
of Palm Beach County, Inc.**

Financial Statements

*Year ended June 30, 2011
(with comparable totals for 2010)*

with Report of Independent Auditors

**Farmworker Coordinating Council
of Palm Beach County, Inc.**

Financial Statements

**Year ended June 30, 2011
(with comparable totals for 2010)**

Table of Contents

Report of Independent Auditors	1
Financial Statements	
Statement of Financial Position.....	2
Statement of Activities	3
Statement of Cash Flows	4
Statement of Functional Expenses.....	5
Notes to Financial Statements	7
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	13
Supplementary Information	
Schedule of Expenditures of Federal and State Awards for the Year Ended June 30, 2011.....	15



COCUY, BURNS & Co., P.A.

CERTIFIED PUBLIC ACCOUNTANTS

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Report of Independent Auditors

The Board of Directors of
Farmworker Coordinating Council
of Palm Beach County, Inc.
Lake Worth, Florida

We have audited the accompanying statement of financial position of Farmworker Coordinating Council of Palm Beach County, Inc. as of June 30, 2011, and the related statements of activities, cash flows and functional expenses for the year then ended. These financial statements are the responsibility of Farmworker Coordinating Council of Palm Beach County, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the 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 financial statements referred to above present fairly, in all material respects, the financial position of Farmworker Coordinating Council of Palm Beach County, Inc. as of June 30, 2011, 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.

In accordance with *Government Auditing Standards*, we have also issued our report dated August 30, 2011, on our consideration of Farmworker Coordinating Council of Palm Beach County, Inc.'s internal controls over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The schedule of expenditures of federal and state awards on page 15 is presented for purposes of additional analysis 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.

August 30, 2011

Cocuy, Burns & Co., P.A.

**Farmworker Coordinating Council
of Palm Beach County, Inc.**

**Statement of Financial Position
As of June 30, 2011
(with comparable totals for 2010)**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>2011 Totals</u>	<u>2010 Totals</u>
Assets				
Cash and cash equivalents	\$ 253,102	\$ 20,775	\$ 273,877	\$ 311,302
Investments	45,942	116,321	162,263	168,433
Program funds receivable	45,299	136,500	181,799	118,695
Prepaid expenses	3,520	-	3,520	828
	<hr/>	<hr/>	<hr/>	<hr/>
Total current assets	347,863	273,596	621,459	599,258
Property and equipment, net	12,400	-	12,400	23,972
Security deposits	1,790	-	1,790	1,790
	<hr/>	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 362,053</u>	<u>\$ 273,596</u>	<u>\$ 635,649</u>	<u>\$ 625,020</u>
Liabilities and net assets				
Accounts payable and accrued expenses	\$ 16,397	\$ -	\$ 16,397	\$ 35,252
	<hr/>	<hr/>	<hr/>	<hr/>
Total current liabilities	16,397	-	16,397	35,252
Net assets:				
Unrestricted	345,656	-	345,656	349,810
Temporarily restricted	-	273,596	273,596	239,958
	<hr/>	<hr/>	<hr/>	<hr/>
Total net assets	345,656	273,596	619,252	589,768
Total liabilities and net assets	<u>\$ 362,053</u>	<u>\$ 273,596</u>	<u>\$ 635,649</u>	<u>\$ 625,020</u>

See accompanying notes to financial statements.

**Farmworker Coordinating Council
of Palm Beach County, Inc.**

**Statement of Activities
As of June 30, 2011
(with comparable totals for 2010)**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>2011 Totals</u>	<u>2010 Totals</u>
Revenues and support:				
Government support	\$ 531,553	\$ -	\$ 531,553	\$ 397,416
Community support	123,051	138,638	261,689	237,931
Foundations	100,100	-	100,100	164,500
Other support	9,627	-	9,627	9,777
Fundraising	16,404	-	16,404	18,646
Investment income	4,137	-	4,137	8,526
	<hr/>	<hr/>	<hr/>	<hr/>
Total revenues and support	784,872	138,638	923,510	836,796
Net assets released from restrictions	105,000	(105,000)	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
	889,872	33,638	923,510	836,796
Expenses:				
Program services:				
Family preservation	356,382	-	356,382	376,414
A-Hope	262,025	-	262,025	253,188
Events and special projects	67,991	-	67,991	41,141
Community Health				
Access Team	54,693	-	54,693	103,041
La Casa	88,140	-	88,140	-
Children's fund	-	-	-	3,096
Supporting services:				
Management and general	49,674	-	49,674	15,224
Fundraising	15,121	-	15,121	2,031
	<hr/>	<hr/>	<hr/>	<hr/>
Total expenses	894,026	-	894,026	794,135
Increase (decrease) in net assets	(4,154)	33,638	29,484	42,661
Net assets at beginning of year	349,810	239,958	589,768	547,107
	<hr/>	<hr/>	<hr/>	<hr/>
Net assets at end of year	\$ 345,656	\$ 273,596	\$ 619,252	\$ 589,768
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

See accompanying notes to financial statements.

**Farmworker Coordinating Council
of Palm Beach County, Inc.**

**Statement of Cash Flows
For the Year ended June 30, 2011
(with comparable totals for 2010)**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>2011 Totals</u>	<u>2010 Totals</u>
Cash Flows From Operating Activities				
Increase (decrease) in net assets	\$ (4,154)	\$ 33,638	\$ 29,484	\$ 42,661
Adjustments to reconcile increase (decrease) in net assets to net cash (used in) provided by operating activities:				
Depreciation	11,572	-	11,572	14,962
Changes in operating assets and liabilities:				
(Increase) in prepaid expenses	(2,692)	-	(2,692)	885
(Increase) in program funds receivable	(30,604)	(32,500)	(63,104)	(7,532)
(Decrease) in accounts payable and accrued expenses	(18,855)	-	(18,855)	(8,758)
Net cash (used in) provided by operating activities	<u>(44,733)</u>	<u>1,138</u>	<u>(43,595)</u>	<u>42,218</u>
Cash Flows From Investing Activities				
Purchase of property and equipment, net	-	-	-	(24,000)
Purchase of investments	-	(4,153)	(4,153)	(136,716)
Proceeds from sales of investments	10,323	-	10,323	226,811
Net cash provided by (used in) investing activities	<u>10,323</u>	<u>(4,153)</u>	<u>6,170</u>	<u>66,095</u>
Decrease in cash and cash equivalents	(34,410)	(3,015)	(37,425)	108,313
Cash and cash equivalents at beginning of year	<u>287,512</u>	<u>23,790</u>	<u>311,302</u>	<u>202,989</u>
Cash and cash equivalents at end of year	<u>\$ 253,102</u>	<u>\$ 20,775</u>	<u>\$ 273,877</u>	<u>\$ 311,302</u>

See accompanying notes to financial statements

**Farmworker Coordinating Council
of Palm Beach County, Inc.
Statement of Functional Expenses
For the Year ended June 30, 2011
(with comparable totals for 2010)**

Program Services

	Family Preservation	A-Hope	Events and Special Projects	Community Health Access Team	La Casa	Total
Emergency fund expenses:						
Food	\$	\$ -	\$ 5,972	\$ -	\$ -	\$ 5,972
Utilities	1,077	4,565	-	-	-	5,642
Assistance to individuals	-	-	32,898	-	-	32,898
Shelter	28,962	45,977	-	-	-	74,939
Other	-	-	4,000	-	-	4,000
Property expenses:						
Rent	14,502	12,902	-	5,379	1,806	34,589
Utilities	1,198	4,881	-	2,190	636	8,905
Repairs and maintenance	3,304	2,473	-	522	501	6,800
Insurance	563	1,122	-	158	252	2,095
Personnel expenses:						
Salaries	234,374	113,589	-	28,446	32,649	409,058
Payroll taxes and benefits	42,923	26,943	-	6,287	5,315	81,468
Vehicle expenses:						
Maintenance	268	377	-	73	187	905
Insurance	831	7,065	-	2,214	-	10,110
Gas, toll and parking	2,069	2,574	-	475	1,460	6,578
Office and administrative:						
Telephone	2,027	3,343	-	2,716	1,085	9,171
Supplies	1,599	1,649	4	994	647	4,893
Professional fees	4,800	10,327	9,600	4,920	37,613	67,260
Printing and postage	168	842	-	132	912	2,054
Equipment repairs and maintenance	2,864	1,898	-	112	-	4,874
Insurance	180	424	-	58	32	694
Other	120	390	-	-	-	510
Other expenses:						
Events and special projects	-	-	11,985	-	-	11,985
Scholarships	-	-	1,000	-	-	1,000
Conferences and travel	-	907	-	-	5,001	5,908
Project supplies	36	254	-	-	15	305
Technology expenses	69	65	-	17	29	180
Depreciation	-	-	-	-	-	-
Indirect/administrative services	14,448	19,458	2,532	-	-	36,438
Training and development	-	-	-	-	-	-
Total Expenses	\$ 356,382	\$ 262,025	\$ 67,991	\$ 54,693	88,140	\$ 829,231

See accompanying notes to financial statements.

**Farmworker Coordinating Council
of Palm Beach County, Inc.
Statement of Functional Expenses
For the Year ended June 30, 2011
(with comparable totals for 2010)**

<u>Support Services</u>				
<u>Management And General</u>	<u>Fund Raising</u>	<u>Total</u>	<u>2011 Totals</u>	<u>2010 Totals</u>
\$ -	\$ -	\$ -	\$ 5,972	\$ 2,393
-	-	-	5,642	6,190
-	-	-	32,898	26,171
-	-	-	74,939	66,109
-	-	-	4,000	-
1,133	360	1,493	36,082	35,697
1,079	98	1,177	10,082	10,531
486	113	599	7,399	6,263
200	12	212	2,307	2,880
42,420	15,160	57,580	466,638	447,945
8,529	2,662	11,191	92,659	82,739
72	18	90	995	711
959	145	1,104	11,214	14,227
952	114	1,066	7,644	6,584
1,899	136	2,035	11,206	9,600
2,902	112	3,014	7,907	7,868
1,926	160	2,086	69,346	20,872
752	436	1,188	3,242	4,143
377	94	471	5,345	5,052
134	8	142	836	57
65	-	65	575	695
-	6,057	6,057	18,042	13,374
-	-	-	1,000	-
-	-	-	5,908	3,479
-	-	-	305	225
87	4	91	271	4,397
11,572	-	11,572	11,572	14,962
(25,870)	(10,568)	(36,438)	-	-
-	-	-	-	971
<u>\$ 49,674</u>	<u>\$ 15,121</u>	<u>\$ 64,795</u>	<u>\$ 894,026</u>	<u>\$ 794,135</u>

See accompanying notes to financial statements.

**Farmworker Coordinating Council
of Palm Beach County, Inc.**

**Notes to Financial Statements
June 30, 2011**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization

Farmworker Coordinating Council of Palm Beach County, Inc. (the “Council”), is a Florida non-profit corporation organized in 1978. The mission of the Council is to promote self-sufficiency and improve the quality of life of migrant and seasonal farm workers through education, advocacy, and access to services.

Basis of Accounting

The financial statements of the Council have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Revenues are recognized when they are earned, and expenses are recognized when they are incurred.

Financial Statement Presentation

The Organization follows Statement of Financial Accounting Standards FASB ASC 958-065, “Accounting for Contributions Received and Contributions Made.” In accordance with FASB ASC 958-065, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions. Under FASB ASC 958-065, contributions that are initially restricted as to time or use are required to be reported as temporarily restricted support and are later reclassified to unrestricted net assets upon expiration of the time or use restriction. If the restriction placed upon a contribution is met within the same accounting period as the receipt of the contribution, FASB ASC 958-065 permits the contribution and the expense to be reported as unrestricted.

The Council also follows Statement of Financial Accounting Standards FASB ASC 958-210, the Council reports 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. In addition, the Council presents a statement of cash flows.

Fair Value of Financial Instruments

FASB ASC 825, “Disclosure About Fair Value of Financial Instruments” requires certain disclosures regarding the fair value of financial instruments. The Council has a number of financial instruments, none of which are held for trading purposes. The Council estimates that the fair value of all financial instruments as of June 30, 2011, does not differ materially from the aggregate carrying values of its financial instruments recorded in the accompanying statements of financial position. The estimated fair value amounts have been

**Farmworker Coordinating Council
of Palm Beach County, Inc.**

**Notes to Financial Statements
June 30, 2011**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

determined by the Council using available market information and appropriate valuation methodologies. Considerable judgment is necessarily required in interpreting market data to develop the estimates of fair value, and, accordingly, the estimates are not necessarily indicative of the amounts that the Council could realize in a current market exchange.

Cash and Cash Equivalents

The Council considers cash and cash equivalents to include cash in banks, as well as in savings accounts that are not insured by the Federal Deposit Insurance Corporation (FDIC). As of June 30, 2011 all funds were insured by FDIC. For purposes of the statement of cash flows, all highly liquid investments with maturities of three months or less when purchased are considered to be cash and cash equivalents.

Property and Equipment

Vehicles, equipment and furnishings owned by the Council are stated at cost, if purchased, or fair market value, if donated, and depreciated using the straight-line method over the estimated useful lives of the individual assets. Lease improvements are recorded at cost and depreciated over the term of the lease with renewals.

Vehicles	3 - 5 years
Equipment and furnishings	5 years
Leasehold improvements	5 years

Income Taxes

The Council is a tax exempt, not-for-profit corporation under Internal Revenue Code (IRC) Section 501(c) (3). Accordingly, no provision for income taxes has been made in the accompanying financial statements.

Support and Revenue

The Council received its operating funds from various public support programs, Palm Beach County, U.S Department of Labor, U.S Department of Justice, the State of Florida as well as private donations from individuals, businesses, churches and other non-profit organizations.

Funding from Palm Beach County and State contracts are reimbursements or various expenses as outlined in the contracts.

**Farmworker Coordinating Council
of Palm Beach County, Inc.**

**Notes to Financial Statements
June 30, 2011**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)**

Donated Goods and Services

The Council periodically receives donations of equipment and furnishings for use by the Council; if of material value, these donations are recorded as a contribution as of the date of receipt. The Council also receives donations of furnishings, food and clothing for distribution to clients. If these donated items are of a material value individually, they are recorded as a contribution when received. No amounts have been reflected in the statements of activities for donated goods and services for the year ended June 30, 2011.

Advertising

The Council's advertising is primarily non-direct, and such costs are expensed as incurred. There were no advertising costs incurred during the year ended June 30, 2011.

Functional 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.

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 the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates and assumptions.

Summarized Financial Information

The financial information for the year ended June 30, 2010, presented for comparative purposes, is not intended to be a complete financial statement presentation.

**Farmworker Coordinating Council
of Palm Beach County, Inc.**

**Notes to Financial Statements
June 30, 2011**

NOTE 2 – INVESTMENTS

Investments as of June 30, 2011, consisted of certificates of deposit and mutual funds invested in banks and financial institutions. The certificates of deposit have interest rates ranging from 2.20% to 2.50%, and original maturities of 12 to 15 months.

NOTE 3 – PROGRAM FUNDS RECEIVABLE

The program funds receivable consists of shared costs, which are to be reimbursed, and allocation of next fiscal year support.

Program funds receivable as of June 30, 2011 consists of the following:

Unrestricted:

Palm Beach County	\$ 29,426
U.S. Department of Justice	15,465
Other	408

Temporarily Restricted:

Town of Palm Beach United Way	136,500
	<u>\$ 181,799</u>

As of June 30, 2011, the Council recognized the Town of Palm Beach United Way allocation for next year as temporarily restricted net assets.

Since all program funds receivable as expected to be allocated in one year or less, management has not calculated an unamortized discount and has determined that no allowance is necessary.

NOTE 4 – PROPERTY AND EQUIPMENT

Property and equipment as of June 30, 2011 consists of the following:

Vehicles	\$ 24,003
Furniture and furnishings	17,878
	<u>41,881</u>
Less accumulated depreciation	(29,481)
	<u>\$ 12,400</u>

**Farmworker Coordinating Council
of Palm Beach County, Inc.**

**Notes to Financial Statements
June 30, 2011**

NOTE 5 – TEMPORARILY RESTRICTED NET ASSETS

As of June 30, 2011, the Council held temporarily restricted net assets for the following donor specified purposes:

Children fund	\$ 16,673
Scholarship	116,322
Family preservation – Town of Palm Beach United Way	136,500
Micro loan fund	<u>4,101</u>
Total temporarily restricted net assets	<u>\$ 273,596</u>

NOTE 6 – OPERATING LEASES

On June 25, 2008 the Council signed a three year lease, commencing on August 1, 2008 for its main office located in Lake Worth, Florida. This lease requires a total monthly rent of \$1,880. Total rent expense for the year ended June 30, 2011 was \$22,558.

The Council also leases additional office space located in Belle Glade, Florida. The original lease was for three years that ran through August 2006. The lease was renewed for each additional year thereafter through August 2011. The lease for the Belle Glade location requires monthly payments of \$1,127, which include the base rent plus real estate taxes. Total rent expense for the years ended June 30, 2011 was \$13,524.

During the year ended June 30, 2009, the Council entered into two operating leases for certain office equipment expiring through June 29, 2012 and February 20, 2014, which require monthly payments of \$148 and \$259, respectively. Lease expenses for the year amounted to \$4,887.

The following is a schedule of the minimum annual lease payments for the remainder of the lease terms:

Year ended	
<u>June 30,</u>	
2012	\$ 6,678
2013	3,108
2014	<u>2,072</u>
	<u>\$ 11,858</u>

**Farmworker Coordinating Council
of Palm Beach County, Inc.**

**Notes to Financial Statements
June 30, 2011**

NOTE 7 – CONCENTRATION OF CREDIT RISK

The Council maintains cash and certificates of deposit at several banks located in Palm Beach County, Florida, which the Council evaluates monthly and believes to be in sound financial condition. Deposits are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000, and balances may fluctuate above and below this amount during the year. These accounts were fully insured at June 30, 2011.

During the year ended June 30, 2011, the Council received funds from three different sources that individually accounted for more than ten percent of total revenue and support. In the aggregate, these same sources accounted for approximately 63% of total revenue and support. As of June 30, 2011, \$165,926 of the program funds receivable remained outstanding from two of these three sources.

Management of the Council has made a number of estimates and assumptions relating to the reporting of assets and liabilities and the disclosure of contingent assets and liabilities to prepare these financial statements in conformity with accounting principles generally accepted in the United States of America. Actual results could differ from those estimates.

SUPPLEMENTARY INFORMATION



COCUY, BURNS & Co., P.A.

CERTIFIED PUBLIC ACCOUNTANTS

12400-A SOUTH SHORE BOULEVARD • WELLINGTON, FLORIDA 33414 • (561) 793-1927 • Fax: (561) 793-9632 • www.cocuyburns.com

**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
Farmworker Coordinating Council
of Palm Beach County, Inc.
Lake Worth, Florida

We have audited the financial statements of the Farmworker Coordinating Council of Palm Beach County, Inc. (a nonprofit organization) as of and for the year ended June 30, 2011, and have issued our report thereon dated August 30, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial statement 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 audit, we considered Farmworker Coordinating Council of Palm Beach County, Inc.'s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purposes of expressing an opinion on the effectiveness of the Farmworker Coordinating Council of Palm Beach County, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Council's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or a combination of control deficiencies, that adversely affects the Council's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the Council's financial statements that is more than inconsequential will not be prevented or detected by the organization's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the organization's internal control.

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

Compliance

As part of obtaining assurance about whether the Farmworker Coordinating Council of Palm Beach County, Inc.'s financial statements are free of material misstatement, we performed test of its compliance with certain provisions of laws, regulations, contracts, and grants, 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 that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Board of Directors, audit committee, 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.

Cocuy, Burns & Co., P.A.

August 30, 2011

**Farmworker Coordinating Council of
Palm Beach County, Inc.**

**Schedule of Expenditures of Federal and State Awards
For the Year Ended June 30, 2011**

Federal/State Agency Pass-through Entity Federal Program/State Project	CFDA CFSA Number	Grant or CFSA Number	Expenditures
FEDERAL			
US Department of Housing and Urban Development Pass-through Award from Palm Beach County Emergency Shelter Grant	14.231	R2010 1890	\$ 29,263
US Department of Labor	17.264	MH-16451- 07-60-A-12	261,801
US Department of Justice	N/A	2010-UW-AX 0013	88,162
Total Expenditures of Federal Awards			<u>379,226</u>
STATE			
Board of County Commissioners Palm Beach County, Florida Community Service Department	N/A	R 2010 1648	152,327
Total Expenditures of State Awards			<u>152,327</u>
Total Expenditures of Federal and State Awards			<u>\$ 531,553</u>