

Reichert House, Inc. & City of Gainesville, Florida

Independent Accountants' Report on Applying Agreed upon Procedures

For the Period October 1, 2015 through December 31, 2018



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INDEPENDENT ACCOUNTANTS’ REPORT ON APPLYING AGREED UPON PROCEDURES

Reichert House, Inc. & City of Gainesville, Florida

We have performed the procedures enumerated below, which were specified and agreed to by Reichert House, Inc. (the “responsible party”) & City of Gainesville, Florida (the “specified party”) on the cash receipts, cash disbursements, and mentoring classes for the period October 1, 2015 through December 31, 2018. The responsible party’s management is responsible for providing bank statements, support for cash receipts, support for cash disbursements, and mentoring session lists and supporting material. The sufficiency of these procedures is solely the responsibility of the specified party and responsible party. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures and findings are as follows:

| Procedure | Procedure Description | Results |
|---------------------------------|---|----------------------------|
| General Procedures | | |
| 1) | Obtain the bank statements of Community Foundation of North Central Florida and the detail of the transactions within the bank account which relate to Reichert House, Inc. for the period and report the bank account numbers for which statements have been provided and the period covered by the statements provided. | See Schedule A |
| Cash Receipts Procedures | Using the detail of the transactions provided by Community Foundation of North Central Florida for the specified account in procedure 1, we will perform the following procedures: | |
| 2) | Report the date and amount of all cash receipts recorded in the bank statements for the period, and report the information in a summarized format showing total amounts by the donation categories listed in procedures 3, 4, and 5. | See Schedule B for details |

| Procedure | Procedure Description | Results |
|-------------------------------------|---|----------------------------|
| 3) | <p>Obtain the supporting documentation that is available for all cash receipts for the period to identify the documented source of the receipt. Report on the nature of each cash receipt in the following categories:</p> <ul style="list-style-type: none"> a. Private donation, b. Government donation, c. Grant funding, d. Other receipt, e. Could not be determined, or f. No documentation provided. | See Schedule B for details |
| 4) | <p>For any private or government donations identified in procedure 3, obtain the supporting documentation available to establish whether any donor restrictions apply. Report on each donation in the following categories:</p> <ul style="list-style-type: none"> a. Donor restriction applies, b. Donor restriction does not apply, or c. Could not be determined. | See Schedule B for details |
| 5) | <p>For any non-private donations report the name of the donating entity. Names of private individual donors will not be reported.</p> | See Schedule B for details |
| Cash Disbursement Procedures | <p>Using the detail of the transactions provided and supporting documents provided by Community Foundation of North Central Florida for the specified account in procedure 1, we will perform the following procedures:</p> | |
| 6) | <p>Report the date, amount, and payee of all cash disbursements recorded in the bank statements for the period, and report the information in a summarized format showing total amounts by the categories in procedures 7, 8, 9, 10, 12, 13 and 14.</p> | See Schedule C for details |
| 7) | <p>Report each payee's known relationship with City of Gainesville or Reichert House, Inc., if known, and report whether any of the payees were employees of the City, based on an employee list provided by the City, at the date the payment was made.</p> | See Schedule C for details |

| Procedure | Procedure Description | Results |
|-----------|--|----------------------------|
| 8) | For all disbursements identified in procedure 6, report on what supporting documentation (eg, invoice, receipt, contract, purchase order, etc.) could be provided or if no supporting documentation could be provided. | See Schedule C for details |
| 9) | <p>Obtain the supporting documentation that is available for all cash disbursements identified in procedure 6, to establish the nature of the disbursement. Report on the nature of each cash disbursement in the following categories:</p> <ul style="list-style-type: none"> a. Salaries/wages and payroll related, b. Utilities, telephone, rent or insurance, c. Facilities, facility upgrades, or equipment, d. Repairs and maintenance, e. Event food or supplies, f. Travel or fuel/mileage, g. Cash withdrawal, h. Other disbursement, or i. Could not be determined. | See Schedule C for details |
| 10) | <p>For the supporting documentation received for procedure 9, report on the source of the supporting documentation in the following categories:</p> <ul style="list-style-type: none"> a. External third party support, b. Internally generated support, or c. Supported by a verbal explanation. | See Schedule C for details |

| Procedure | Procedure Description | Results |
|-----------|--|---|
| 11) | Inquire with relevant personnel of Reichert House, Inc. to identify their processes for processing disbursements. Report a list of controls identified in the processes as described. | <p>We inquired with Barzella Papa (President & CEO of Community Foundation of North Central Florida) and identified Reichert House, Inc.'s processes for disbursements.</p> <p>Controls Identified:</p> <p>1 – Barzella Papa approves all disbursement requests in the software.</p> <p>2 – Barzella Papa authorizes distributions up to \$10,000. Over that threshold, a Community Foundation Board member must also sign the check.</p> |
| 12) | <p>For all disbursements identified in procedure 6, determine whether there is evidence that the controls identified in procedure 11 were performed as designed. Report the results of each disbursement as follows:</p> <p>a. Evidence the control was performed as designed,</p> <p>b. No evidence the control was not performed as designed, or</p> <p>c. Could not be determined.</p> | See Schedule D |
| 13) | <p>For all bank accounts inspected, obtain from the bank a listing of authorized check signatories during the period. For all disbursements identified in procedure 6, determine whether checks were only approved by these authorized signatories. Report on all disbursements as follows:</p> <p>a. Check approved by an authorized signatory,</p> <p>b. Check not approved by an authorized signatory,</p> <p>c. N/A – disbursement is not a check, or</p> <p>d. Could not be determined.</p> | See Schedule D |

| Procedure | Procedure Description | Results |
|--------------------------|--|--|
| 14) | <p>For any salaries/wages disbursements identified in procedure 6, obtain the supporting documentation available to determine whether someone other than the recipient of the salaries/wages had signed the check/authorized the disbursement. Report on the authorization of the salary/wages disbursement as follows:</p> <ul style="list-style-type: none"> a. Authorized by someone other than the recipient, b. Only authorized by the recipient, or c. Could not be determined. | <p>Not applicable as no salaries/wages disbursements were identified therefore there are no applicable transactions to report on.</p> |
| Mentoring Classes | | |
| 15) | <p>Inquire with relevant personnel of Reichert House, Inc. to identify the dates on which mentoring classes had taken place during the period. Report all the dates of the classes identified. For each mentoring class identified, determine whether a class log/attendee list and class agenda were maintained. Report as follows:</p> <ul style="list-style-type: none"> a. Class log/attendee list could be provided, or b. Class log/attendee list could not be provided. c. Class agenda could be provided. d. Class agenda could not be provided. | <p>We inquired with personnel of Reichert House, Inc., who were not aware of any mentoring classes which took place during the period.</p> |

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to, and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, on the cash receipts, cash disbursements, and mentoring classes. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the specified party and responsible party, and is not intended to be and should not be used by anyone other than the specified party and responsible party.

Carri Riggs & Ingram, L.L.C.

Gainesville, Florida
February 11, 2020

SCHEDULE A

Results #1 – We obtained the bank statements of Community Foundation of North Central Florida (“Community Foundation”), which is the custodian of the funds that maintains the bank account within which Reichert House, Inc.’s funds are maintained. Below we have reported the details of the bank account number for which statements have been provided and the period covered by the statements provided.

| Bank Name: | Account Number: | Name on Statement: | Date of Statement: |
|-------------------|------------------------|---|--|
| SunTrust | 0051003000508 | Community Foundation of North Central Florida | January 2016 to December 2018 Statements are not available before January 2016, as Reichert House, Inc.’s did not maintain any money in the account prior to this date. |

We also obtained the detail of the transactions within the bank account which relate to Reichert House, Inc. for the period and used these in our Cash Receipts Procedures and Cash Disbursement Procedures. Details of these procedures are included on the following pages.

SCHEDULE B – CASH RECEIPTS PROCEDURES

Results #2 – We reported, on pages 9 through 12, the date and amount of all cash receipts recorded in the bank statements for the period. Below we have also reported the information in a summarized format showing the results of procedures 3, 4, and 5.

Results #3 – We obtained the supporting documentation that was available for all cash receipts for the period and identified the documented source of the receipt. We reported below on the nature of each cash receipt in the following categories:

- a. Private donation,
- b. Government donation,
- c. Grant funding,
- d. Other receipt,
- e. Could not be determined, or
- f. No documentation provided.

| Results #3 | |
|-------------------------------|------|
| a - Private donation | 86% |
| b - Government donation | 0% |
| c - Grant funding | 13% |
| d - Other receipt | 1% |
| e - Could not be determined | 0% |
| f - No documentation provided | 0% |
| Total | 100% |

Results #4 – For any private or government donations identified in AUP 3, we obtained the supporting documentation available to establish whether any donor restrictions apply. We reported on each donation in the following categories:

- a. Donor restriction applies,
- b. Donor restriction does not apply, or
- c. Could not be determined.

| Results #4 | |
|--------------------------------------|------|
| a - Donor restriction applies | 12% |
| b - Donor restriction does not apply | 88% |
| c - Could not be determined | 0% |
| Total | 100% |

Results #5 – For any non-private donations, we reported the name of the donating entity. Names of private individual donors are not reported.

| Results #5 | |
|------------|------|
| Nonprivate | 14% |
| Private | 86% |
| Total | 100% |

| Results #2 | | Results #3 | Results #4 | Results #5 |
|----------------------|-----------------|--------------------|---------------|--|
| Bank Statement Date: | Receipt Amount: | Nature of Receipt: | Restrictions: | Donor name: |
| 1/1/2016 | 75,000.00 | a | a | n/a - Private Donor |
| 2/9/2016 | 7,500.00 | d | b | n/a – Reichert House, Inc. (from the closure of other account) |
| 11/16/2016 | 5,215.28 | c | a | United Way of North Central Florida |
| 11/29/2016 | 99.67 | a | b | n/a - Private Donor |
| 12/27/2016 | 500.00 | a | b | n/a - Private Donor |
| 1/5/2017 | 1,015.67 | c | a | United Way of North Central Florida |
| 1/20/2017 | 2,500.00 | a | b | n/a - Private Donor |
| 2/2/2017 | 1,015.67 | c | a | United Way of North Central Florida |
| 3/1/2017 | 1,015.67 | c | a | United Way of North Central Florida |
| 3/2/2017 | 1,015.67 | c | a | United Way of North Central Florida |
| 3/3/2017 | 142.75 | c | b | United Way of North Central Florida |
| 3/23/2017 | 45,000.00 | a | b | n/a - Private Donor |
| 3/23/2017 | 5,000.00 | a | b | n/a - Private Donor |
| 4/4/2017 | 1,015.67 | c | a | United Way of North Central Florida |
| 5/3/2017 | 1,015.67 | c | a | United Way of North Central Florida |
| 5/5/2017 | 83.73 | a | b | n/a - Private Donor |
| 8/11/2017 | 90.36 | a | b | n/a - Private Donor |
| 11/30/2017 | 95.08 | a | b | n/a - Private Donor |
| 11/30/2017 | 23.37 | a | b | n/a - Private Donor |
| 12/22/2017 | 500.00 | a | b | n/a - Private Donor |
| 12/26/2017 | 1,000.00 | a | b | n/a - Private Donor |
| 12/26/2017 | 300.00 | a | b | n/a - Private Donor |

| Results #2 | | Results #3 | Results #4 | Results #5 |
|----------------------|-----------------|--------------------|---------------|---------------------|
| Bank Statement Date: | Receipt Amount: | Nature of Receipt: | Restrictions: | Donor name: |
| 12/26/2017 | 100.00 | a | b | n/a - Private Donor |
| 12/26/2017 | 100.00 | a | b | n/a - Private Donor |
| 12/26/2017 | 50.00 | a | b | n/a - Private Donor |
| 12/26/2017 | 28.00 | a | b | n/a - Private Donor |
| 1/12/2018 | 15,000.00 | a | b | n/a - Private Donor |
| 1/12/2018 | 3,500.00 | a | b | n/a - Private Donor |
| 1/12/2018 | 2,500.00 | a | b | n/a - Private Donor |
| 1/17/2018 | 500.00 | a | b | n/a - Private Donor |
| 1/17/2018 | 225.00 | a | b | n/a - Private Donor |
| 1/17/2018 | 100.00 | a | b | n/a - Private Donor |
| 1/17/2018 | 100.00 | a | b | n/a - Private Donor |
| 1/17/2018 | 100.00 | a | b | n/a - Private Donor |
| 1/17/2018 | 100.00 | a | b | n/a - Private Donor |
| 2/15/2018 | 100.00 | a | b | n/a - Private Donor |
| 2/15/2018 | 100.00 | a | b | n/a - Private Donor |
| 2/15/2018 | 26.00 | a | b | n/a - Private Donor |
| 2/15/2018 | 100.00 | a | b | n/a - Private Donor |
| 4/5/2018 | 1,500.00 | a | b | n/a - Private Donor |
| 4/5/2018 | 500.00 | a | b | n/a - Private Donor |
| 5/17/2018 | 56.71 | a | b | n/a - Private Donor |
| 7/31/2018 | 100.00 | a | b | n/a - Private Donor |
| 7/31/2018 | 100.00 | a | b | n/a - Private Donor |

| Results #2 | | Results #3 | Results #4 | Results #5 |
|----------------------|-----------------|--------------------|---------------|---------------------|
| Bank Statement Date: | Receipt Amount: | Nature of Receipt: | Restrictions: | Donor name: |
| 7/31/2018 | 150.00 | a | b | n/a - Private Donor |
| 7/31/2018 | 150.00 | a | b | n/a - Private Donor |
| 7/31/2018 | 75.00 | a | b | n/a - Private Donor |
| 7/31/2018 | 65.00 | a | b | n/a - Private Donor |
| 7/31/2018 | 15.00 | a | b | n/a - Private Donor |
| 8/7/2018 | 73.94 | a | b | n/a - Private Donor |
| 9/14/2018 | 100.00 | a | b | n/a - Private Donor |
| 9/14/2018 | 1,735.00 | a | b | n/a - Private Donor |
| 9/21/2018 | 48.08 | a | b | n/a - Private Donor |
| 10/4/2018 | 100.00 | a | b | n/a - Private Donor |
| 10/4/2018 | 150.00 | a | b | n/a - Private Donor |
| 10/4/2018 | 150.00 | a | b | n/a - Private Donor |
| 10/4/2018 | 150.00 | a | b | n/a - Private Donor |
| 11/14/2018 | 83.93 | a | b | n/a - Private Donor |
| 11/20/2018 | 250.00 | a | b | n/a - Private Donor |
| 11/20/2018 | 150.00 | a | b | n/a - Private Donor |
| 11/20/2018 | 150.00 | a | b | n/a - Private Donor |
| 11/29/2018 | 403.84 | a | b | n/a - Private Donor |
| 11/29/2018 | 200.00 | a | b | n/a - Private Donor |
| 11/29/2018 | 48.08 | a | b | n/a - Private Donor |
| 11/29/2018 | 25.00 | a | b | n/a - Private Donor |
| 12/13/2018 | 2,500.00 | a | b | n/a - Private Donor |

| Results #2 | | Results #3 | Results #4 | Results #5 |
|----------------------|-----------------|--------------------|---------------|----------------------|
| Bank Statement Date: | Receipt Amount: | Nature of Receipt: | Restrictions: | Donor name: |
| 12/13/2018 | 1,578.00 | c | b | Community Foundation |
| 12/13/2018 | 3,374.65 | c | b | Community Foundation |
| 12/13/2018 | 34.00 | a | b | n/a - Private Donor |
| 12/13/2018 | 1,000.00 | a | b | n/a - Private Donor |
| 12/13/2018 | 400.00 | a | a | n/a - Private Donor |
| 12/13/2018 | 250.00 | a | b | n/a - Private Donor |
| 12/13/2018 | 150.00 | a | b | n/a - Private Donor |
| 12/13/2018 | 150.00 | a | b | n/a - Private Donor |
| 12/13/2018 | 150.00 | a | b | n/a - Private Donor |
| 1/4/2019 | 2,000.00 | a | b | n/a - Private Donor |
| 1/4/2019 | 640.76 | a | b | n/a - Private Donor |
| 1/4/2019 | 150.00 | a | b | n/a - Private Donor |

SCHEDULE C – CASH DISBURSEMENT PROCEDURES

Results #6 – We reported on pages 15 through 22 the date, amount, and payee of all cash disbursements recorded in the bank statements for the period. Below we have also reported the information in a summarized format showing the results of procedures 7, 8, 9 and 10. On page 23 we have also reported the information in a summarized format showing the results of procedures 12 and 13.

Results #7 – We reported below each payee's known relationship with City of Gainesville or Reichert House, Inc. if known, and reported whether any of the payees were employees of the City, based on an employee list provided by the City, at the date the payment was made.

| Results #7 | |
|--------------------|------|
| City Employee | 0% |
| Custodian of Funds | 81% |
| Grantee | 14% |
| Vendor | 5% |
| Total | 100% |

Results #8 – For all disbursements identified in procedure 6, we reported below on what supporting documentation (i.e. invoice, receipt, contract, purchase order, etc.) was provided or if no supporting documentation was provided.

| Results #8 | |
|--|------|
| Management Fee Schedule | 69% |
| Investment Management Fee Schedule | 12% |
| Internal notes recorded in the system detailing a verbal / email request | 13% |
| Contract | 3% |
| Letter from grantor | 1% |
| External email | 1% |
| Invoice | 1% |
| Total | 100% |

Results #9 – We obtained the supporting documentation that was available for all cash disbursements identified in procedure 6, and established the nature of the disbursement. We reported below on the nature of each cash disbursement in the following categories:

- a. Salaries/wages and payroll related,
- b. Utilities, telephone, rent or insurance,
- c. Facilities, facility upgrades, or equipment,
- d. Repairs and maintenance,
- e. Event food or supplies,
- f. Travel or fuel/mileage,
- g. Cash withdrawal,
- h. Other disbursement, or
- i. Could not be determined.

| Results #9 | |
|---|------|
| a - Salaries / wages and payroll related | 0% |
| b - Utilities, telephone, rent or insurance | 0% |
| c - Facilities, facility upgrades, or equipment | 0% |
| d - Repairs and maintenance | 0% |
| e - Event food or supplies | 0% |
| f - Travel or fuel/mileage | 0% |
| g - Cash withdrawal | 0% |
| h - Other disbursement | 100% |
| i - Could not be determined | 0% |
| Total | 100% |

Results #10 – For the supporting documentation received for procedure 9, we reported below on the source of the supporting documentation in the following categories:

- a. External third party support,
- b. Internally generated support, or
- c. Supported by a verbal explanation.

| Results #10 | |
|---------------------------------------|------|
| a - External third party support | 6% |
| b - Internally generated support | 94% |
| c - Supported by a verbal explanation | 0% |
| Total | 100% |

| Results #6 | | | Results #7 | Results #8 | Results #9 | Results #10 |
|------------|-----------|----------------------------------|---------------------|-------------------------------------|-----------------------------|--------------------------|
| Date: | Amount: | Payee: | Payee Relationship: | Supporting Documentation Given: | Nature of the Disbursement: | Source of Documentation: |
| 10/1/2015 | 48.84 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 10/1/2015 | 26.09 | Community Foundation | Custodian of Funds | Investment Management Fees Schedule | h | b |
| 11/1/2015 | 48.75 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 12/1/2015 | 48.62 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 1/1/2016 | 48.51 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 1/1/2016 | 27.11 | Community Foundation | Custodian of Funds | Investment Management Fees Schedule | h | b |
| 1/1/2016 | 20.97 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 1/21/2016 | 35,000.00 | Targeted Training Solutions, Inc | Vendor | Contract | h | a |
| 2/1/2016 | 56.76 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 2/1/2016 | 48.58 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 3/1/2016 | 59.28 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 3/1/2016 | 48.53 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 4/1/2016 | 59.20 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 4/1/2016 | 48.59 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 4/1/2016 | 20.16 | Community Foundation | Custodian of Funds | Investment Management Fees Schedule | h | b |

| Results #6 | | | Results #7 | Results #8 | Results #9 | Results #10 |
|------------|-----------|----------------------------------|---------------------|-------------------------------------|-----------------------------|--------------------------|
| Date: | Amount: | Payee: | Payee Relationship: | Supporting Documentation Given: | Nature of the Disbursement: | Source of Documentation: |
| 5/1/2016 | 51.07 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 5/1/2016 | 48.56 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 6/1/2016 | 48.49 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 6/1/2016 | 27.82 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 6/7/2016 | 25,000.00 | Targeted Training Solutions, Inc | Vendor | Contract | h | a |
| 7/1/2016 | 48.58 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 7/1/2016 | 27.78 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 7/1/2016 | 22.21 | Community Foundation | Custodian of Funds | Investment Management Fees Schedule | h | b |
| 8/1/2016 | 48.50 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 8/1/2016 | 27.75 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 9/1/2016 | 48.42 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 9/1/2016 | 12.09 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 9/15/2016 | 15,000.00 | Targeted Training Solutions, Inc | Vendor | Contract | h | a |
| 10/1/2016 | 48.37 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 10/1/2016 | 27.76 | Community Foundation | Custodian of Funds | Investment Management Fees Schedule | h | b |

| Results #6 | | | Results #7 | Results #8 | Results #9 | Results #10 |
|------------|---------|----------------------|---------------------|-------------------------------------|-----------------------------|--------------------------|
| Date: | Amount: | Payee: | Payee Relationship: | Supporting Documentation Given: | Nature of the Disbursement: | Source of Documentation: |
| 10/1/2016 | 8.95 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 11/1/2016 | 48.30 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 11/1/2016 | 8.94 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 12/1/2016 | 48.21 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 12/1/2016 | 8.92 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 1/1/2017 | 48.08 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 1/1/2017 | 24.63 | Community Foundation | Custodian of Funds | Investment Management Fees Schedule | h | b |
| 1/1/2017 | 17.39 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 2/1/2017 | 48.07 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 2/1/2017 | 18.29 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 3/1/2017 | 53.69 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 3/1/2017 | 19.25 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 4/1/2017 | 66.34 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 4/1/2017 | 24.62 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 4/1/2017 | 21.04 | Community Foundation | Custodian of Funds | Investment Management Fees Schedule | h | b |

| Results #6 | | | Results #7 | Results #8 | Results #9 | Results #10 |
|------------|-----------|---|---------------------|--|-----------------------------|--------------------------|
| Date: | Amount: | Payee: | Payee Relationship: | Supporting Documentation Given: | Nature of the Disbursement: | Source of Documentation: |
| 5/1/2017 | 74.12 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 5/1/2017 | 26.40 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 6/1/2017 | 79.11 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 6/1/2017 | 25.62 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 6/13/2017 | 11,172.37 | United Way of North Central Florida | Grantee | Letter to return grant funds | h | a |
| 7/1/2017 | 82.77 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 7/1/2017 | 58.27 | Community Foundation | Custodian of Funds | Investment Management Fees Schedule | h | b |
| 7/1/2017 | 24.45 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 7/28/2017 | 2,000.00 | Reichert House | Grantee | Internal notes recorded in the system detailing an email request | h | b |
| 8/1/2017 | 85.49 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 8/1/2017 | 23.34 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 9/1/2017 | 3,333.00 | Black on Black Crime Task Force Gainesville-Alachua County Inc. | Grantee | Internal notes recorded in the system detailing an email request | h | b |
| 9/1/2017 | 87.11 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 9/1/2017 | 22.41 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |

| Results #6 | | | Results #7 | Results #8 | Results #9 | Results #10 |
|------------|-----------|----------------------------|---------------------|--|-----------------------------|--------------------------|
| Date: | Amount: | Payee: | Payee Relationship: | Supporting Documentation Given: | Nature of the Disbursement: | Source of Documentation: |
| 10/1/2017 | 88.10 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 10/1/2017 | 55.59 | Community Foundation | Custodian of Funds | Investment Management Fees Schedule | h | b |
| 10/1/2017 | 21.64 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 10/31/2017 | 2,956.81 | Mestmaker and Associates | Vendor | Internal notes recorded in the system detailing an email request | h | b |
| 11/1/2017 | 88.83 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 11/1/2017 | 19.24 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 11/24/2017 | 20,000.00 | Palm Breeze Youth Services | Grantee | External Email | h | a |
| 12/31/2017 | 96.65 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 12/31/2017 | 21.37 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 1/3/2018 | 3,374.65 | Palm Breeze Youth Services | Grantee | Internal notes recorded in the system detailing a verbal request | h | b |
| 1/3/2018 | 1,578.00 | Palm Breeze Youth Services | Grantee | Internal notes recorded in the system detailing a verbal request | h | b |
| 1/5/2018 | 1,578.00 | Palm Breeze Youth Services | Grantee | Internal notes recorded in the system detailing a verbal request | h | b |
| 1/31/2018 | 90.23 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |

| Results #6 | | | Results #7 | Results #8 | Results #9 | Results #10 |
|------------|-----------|----------------------------|---------------------|--|-----------------------------|--------------------------|
| Date: | Amount: | Payee: | Payee Relationship: | Supporting Documentation Given: | Nature of the Disbursement: | Source of Documentation: |
| 1/31/2018 | 13.56 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 2/9/2018 | 10,000.00 | Palm Breeze Youth Services | Grantee | Internal notes recorded in the system detailing a verbal request | h | b |
| 2/16/2018 | 7,500.00 | Palm Breeze Youth Services | Grantee | Internal notes recorded in the system detailing an email request | h | b |
| 2/28/2018 | 90.05 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 2/28/2018 | 40.18 | Community Foundation | Custodian of Funds | Investment Management Fees Schedule | h | b |
| 2/28/2018 | 4.17 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 3/31/2018 | 90.06 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 3/31/2018 | 4.17 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 4/30/2018 | 89.94 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 4/30/2018 | 47.89 | Community Foundation | Custodian of Funds | Investment Management Fees Schedule | h | b |
| 4/30/2018 | 6.66 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 5/31/2018 | 90.12 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 5/31/2018 | 6.72 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 6/30/2018 | 90.05 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |

| Results #6 | | | Results #7 | Results #8 | Results #9 | Results #10 |
|------------|----------|----------------------------|---------------------|--|-----------------------------|--------------------------|
| Date: | Amount: | Payee: | Payee Relationship: | Supporting Documentation Given: | Nature of the Disbursement: | Source of Documentation: |
| 6/30/2018 | 6.72 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 7/31/2018 | 90.00 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 7/31/2018 | 54.30 | Community Foundation | Custodian of Funds | Investment Management Fees Schedule | h | b |
| 7/31/2018 | 6.71 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 8/2/2018 | 655.00 | Palm Breeze Youth Services | Grantee | Internal notes recorded in the system detailing a verbal request | h | b |
| 8/31/2018 | 90.15 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 8/31/2018 | 6.79 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 9/24/2018 | 2,300.00 | Dean G. Poole, CPA | Vendor | Invoice | h | a |
| 9/30/2018 | 90.09 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 9/30/2018 | 3.97 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 10/4/2018 | 1,835.00 | Palm Breeze Youth Services | Grantee | Internal notes recorded in the system detailing a verbal request | h | b |
| 10/31/2018 | 90.00 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 10/31/2018 | 52.01 | Community Foundation | Custodian of Funds | Investment Management Fees Schedule | h | b |
| 10/31/2018 | 4.65 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |

| Results #6 | | | Results #7 | Results #8 | Results #9 | Results #10 |
|------------|----------|--|---------------------|--|-----------------------------|--------------------------|
| Date: | Amount: | Payee: | Payee Relationship: | Supporting Documentation Given: | Nature of the Disbursement: | Source of Documentation: |
| 11/30/2018 | 90.14 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 11/30/2018 | 5.60 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 12/12/2018 | 550.00 | Black on Black Crime Task Force Gainesville-Alachua County Inc. | Grantee | Internal notes recorded in the system detailing a verbal request | h | b |
| 12/13/2018 | 450.00 | Black on Black Crime Task Force Gainesville-Alachua County Inc. | Grantee | Internal notes recorded in the system detailing a verbal request | h | b |
| 12/21/2018 | 400.00 | Palm Breeze Youth Services | Grantee | Internal notes recorded in the system detailing a verbal request | h | b |
| 12/31/2018 | 180.28 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 12/31/2018 | 90.47 | Community Foundation | Custodian of Funds | Management Fee Schedule | h | b |
| 1/2/2019 | 3,500.00 | Palm Breeze Youth Services | Grantee | Internal notes recorded in the system detailing a verbal request | h | b |

SCHEDULE D – CASH DISBURSEMENT PROCEDURES

Results #12 – For all disbursements identified in AUP 6, we determined whether there was evidence that the controls identified in AUP 11 were performed as designed. We reported below the results of each disbursement as follows:

- a. Evidence the control was performed as designed,
- b. No evidence the control was not performed as designed, or
- c. Could not be determined.

| Results #12 | |
|-----------------------------------|------|
| a - Evidence of control performed | 100% |
| b - No evidence of control | 0% |
| c - Could not be determined | 0% |
| Total | 100% |

Results #13 – For all bank accounts inspected, we obtained from the bank a listing of authorized check signatories during the period. For all disbursements identified in procedure 6, we determined whether checks were only approved by these authorized signatories. We reported below on all disbursements as follows:

- a. Check approved by an authorized signatory,
- b. Check not approved by an authorized signatory,
- c. N/A - disbursement is not a check, or
- d. Could not be determined.

| Results #13 | |
|-----------------------------|------|
| a - Check approved | 17% |
| b - Check not approved | 0% |
| c - N/A – not a check | 83% |
| d - Could not be determined | 0% |
| Total | 100% |

| Results #6 | | | Results #12 | Results #13 |
|------------|---------|----------------------|--------------------------------|------------------------------|
| Date: | Amount: | Payee: | Control performed as designed? | Authorized check signatories |
| 10/1/2015 | 48.84 | Community Foundation | a | c |
| 10/1/2015 | 26.09 | Community Foundation | a | c |
| 11/1/2015 | 48.75 | Community Foundation | a | c |

| Results #6 | | | Results #12 | Results #13 |
|------------|-----------|----------------------------------|--------------------------------|------------------------------|
| Date: | Amount: | Payee: | Control performed as designed? | Authorized check signatories |
| 12/1/2015 | 48.62 | Community Foundation | a | c |
| 1/1/2016 | 48.51 | Community Foundation | a | c |
| 1/1/2016 | 27.11 | Community Foundation | a | c |
| 1/1/2016 | 20.97 | Community Foundation | a | c |
| 1/21/2016 | 35,000.00 | Targeted Training Solutions, Inc | a | a |
| 2/1/2016 | 56.76 | Community Foundation | a | c |
| 2/1/2016 | 48.58 | Community Foundation | a | c |
| 3/1/2016 | 59.28 | Community Foundation | a | c |
| 3/1/2016 | 48.53 | Community Foundation | a | c |
| 4/1/2016 | 59.20 | Community Foundation | a | c |
| 4/1/2016 | 48.59 | Community Foundation | a | c |
| 4/1/2016 | 20.16 | Community Foundation | a | c |
| 5/1/2016 | 51.07 | Community Foundation | a | c |
| 5/1/2016 | 48.56 | Community Foundation | a | c |
| 6/1/2016 | 48.49 | Community Foundation | a | c |
| 6/1/2016 | 27.82 | Community Foundation | a | c |
| 6/7/2016 | 25,000.00 | Targeted Training Solutions, Inc | a | a |
| 7/1/2016 | 48.58 | Community Foundation | a | c |
| 7/1/2016 | 27.78 | Community Foundation | a | c |
| 7/1/2016 | 22.21 | Community Foundation | a | c |
| 8/1/2016 | 48.50 | Community Foundation | a | c |

| Results #6 | | | Results #12 | Results #13 |
|------------|-----------|----------------------------------|--------------------------------|------------------------------|
| Date: | Amount: | Payee: | Control performed as designed? | Authorized check signatories |
| 8/1/2016 | 27.75 | Community Foundation | a | c |
| 9/1/2016 | 48.42 | Community Foundation | a | c |
| 9/1/2016 | 12.09 | Community Foundation | a | c |
| 9/15/2016 | 15,000.00 | Targeted Training Solutions, Inc | a | a |
| 10/1/2016 | 48.37 | Community Foundation | a | c |
| 10/1/2016 | 27.76 | Community Foundation | a | c |
| 10/1/2016 | 8.95 | Community Foundation | a | c |
| 11/1/2016 | 48.30 | Community Foundation | a | c |
| 11/1/2016 | 8.94 | Community Foundation | a | c |
| 12/1/2016 | 48.21 | Community Foundation | a | c |
| 12/1/2016 | 8.92 | Community Foundation | a | c |
| 1/1/2017 | 48.08 | Community Foundation | a | c |
| 1/1/2017 | 24.63 | Community Foundation | a | c |
| 1/1/2017 | 17.39 | Community Foundation | a | c |
| 2/1/2017 | 48.07 | Community Foundation | a | c |
| 2/1/2017 | 18.29 | Community Foundation | a | c |
| 3/1/2017 | 53.69 | Community Foundation | a | c |
| 3/1/2017 | 19.25 | Community Foundation | a | c |
| 4/1/2017 | 66.34 | Community Foundation | a | c |
| 4/1/2017 | 24.62 | Community Foundation | a | c |
| 4/1/2017 | 21.04 | Community Foundation | a | c |

| Results #6 | | | Results #12 | Results #13 |
|-------------------|----------------|--|---------------------------------------|-------------------------------------|
| Date: | Amount: | Payee: | Control performed as designed? | Authorized check signatories |
| 5/1/2017 | 74.12 | Community Foundation | a | c |
| 5/1/2017 | 26.40 | Community Foundation | a | c |
| 6/1/2017 | 79.11 | Community Foundation | a | c |
| 6/1/2017 | 25.62 | Community Foundation | a | c |
| 6/13/2017 | 11,172.37 | United Way of North Central Florida | a | a |
| 7/1/2017 | 82.77 | Community Foundation | a | c |
| 7/1/2017 | 58.27 | Community Foundation | a | c |
| 7/1/2017 | 24.45 | Community Foundation | a | c |
| 7/28/2017 | 2,000.00 | Reichert House | a | a |
| 8/1/2017 | 85.49 | Community Foundation | a | c |
| 8/1/2017 | 23.34 | Community Foundation | a | c |
| 9/1/2017 | 3,333.00 | Black on Black Crime Task Force Gainesville-Alachua County Inc. | a | a |
| 9/1/2017 | 87.11 | Community Foundation | a | c |
| 9/1/2017 | 22.41 | Community Foundation | a | c |
| 10/1/2017 | 88.10 | Community Foundation | a | c |
| 10/1/2017 | 55.59 | Community Foundation | a | c |
| 10/1/2017 | 21.64 | Community Foundation | a | c |
| 10/31/2017 | 2,956.81 | Mestmaker and Associates | a | a |
| 11/1/2017 | 88.83 | Community Foundation | a | c |
| 11/1/2017 | 19.24 | Community Foundation | a | c |
| 11/24/2017 | 20,000.00 | Palm Breeze Youth Services | a | a |

| Results #6 | | | Results #12 | Results #13 |
|------------|-----------|----------------------------|--------------------------------|------------------------------|
| Date: | Amount: | Payee: | Control performed as designed? | Authorized check signatories |
| 12/31/2017 | 96.65 | Community Foundation | a | c |
| 12/31/2017 | 21.37 | Community Foundation | a | c |
| 1/3/2018 | 3,374.65 | Palm Breeze Youth Services | a | c |
| 1/3/2018 | 1,578.00 | Palm Breeze Youth Services | a | c |
| 1/5/2018 | 1,578.00 | Palm Breeze Youth Services | a | a |
| 1/31/2018 | 90.23 | Community Foundation | a | c |
| 1/31/2018 | 13.56 | Community Foundation | a | c |
| 2/9/2018 | 10,000.00 | Palm Breeze Youth Services | a | a |
| 2/16/2018 | 7,500.00 | Palm Breeze Youth Services | a | a |
| 2/28/2018 | 90.05 | Community Foundation | a | c |
| 2/28/2018 | 40.18 | Community Foundation | a | c |
| 2/28/2018 | 4.17 | Community Foundation | a | c |
| 3/31/2018 | 90.06 | Community Foundation | a | c |
| 3/31/2018 | 4.17 | Community Foundation | a | c |
| 4/30/2018 | 89.94 | Community Foundation | a | c |
| 4/30/2018 | 47.89 | Community Foundation | a | c |
| 4/30/2018 | 6.66 | Community Foundation | a | c |
| 5/31/2018 | 90.12 | Community Foundation | a | c |
| 5/31/2018 | 6.72 | Community Foundation | a | c |
| 6/30/2018 | 90.05 | Community Foundation | a | c |
| 6/30/2018 | 6.72 | Community Foundation | a | c |

| Results #6 | | | Results #12 | Results #13 |
|------------|----------|--|--------------------------------|------------------------------|
| Date: | Amount: | Payee: | Control performed as designed? | Authorized check signatories |
| 7/31/2018 | 90.00 | Community Foundation | a | c |
| 7/31/2018 | 54.30 | Community Foundation | a | c |
| 7/31/2018 | 6.71 | Community Foundation | a | c |
| 8/2/2018 | 655.00 | Palm Breeze Youth Services | a | a |
| 8/31/2018 | 90.15 | Community Foundation | a | c |
| 8/31/2018 | 6.79 | Community Foundation | a | c |
| 9/24/2018 | 2,300.00 | Dean G. Poole, CPA | a | a |
| 9/30/2018 | 90.09 | Community Foundation | a | c |
| 9/30/2018 | 3.97 | Community Foundation | a | c |
| 10/4/2018 | 1,835.00 | Palm Breeze Youth Services | a | a |
| 10/31/2018 | 90.00 | Community Foundation | a | c |
| 10/31/2018 | 52.01 | Community Foundation | a | c |
| 10/31/2018 | 4.65 | Community Foundation | a | c |
| 11/30/2018 | 90.14 | Community Foundation | a | c |
| 11/30/2018 | 5.60 | Community Foundation | a | c |
| 12/12/2018 | 550.00 | Black on Black Crime Task Force Gainesville-Alachua County Inc. | a | a |
| 12/13/2018 | 450.00 | Black on Black Crime Task Force Gainesville-Alachua County Inc. | a | a |
| 12/21/2018 | 400.00 | Palm Breeze Youth Services | a | a |
| 12/31/2018 | 180.28 | Community Foundation | a | c |
| 12/31/2018 | 90.47 | Community Foundation | a | c |
| 1/2/2019 | 3,500.00 | Palm Breeze Youth Services | a | a |