

SUPPLEMENTAL INFORMATION

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

CONSOLIDATING STATEMENT OF FINANCIAL POSITION

June 30, 2022

	Community Based Care of Brevard, Inc.	Brevard C.A.R.E.S., Inc.	The National Center for Innovation and Excellence, Inc.	Consolidating Entries	Total
ASSETS					
CURRENT ASSETS					
Cash and cash equivalents	\$ 757,970	\$ 780,671	\$ 53,004	\$ -	\$ 1,591,645
Grants and contracts receivable	606,437	1,034,892	291,885	-	1,933,214
Due from DCF	957,415	-	-	-	957,415
Due from affiliate	1,149,268	1,256	-	(1,150,524)	-
Due from Foundation	10,746	-	-	-	10,746
Due from Family Allies	1,205,551	-	198,578	-	1,404,129
Prepaid expenses and other current assets	119,703	7,716	2,587	-	130,006
TOTAL CURRENT ASSETS	4,807,090	1,824,535	546,054	(1,150,524)	6,027,155
Investments	161,327	-	-	-	161,327
Property and equipment, net	521,568	-	-	-	521,568
Deposits	53,300	-	-	-	53,300
TOTAL ASSETS	\$ 5,543,285	\$ 1,824,535	\$ 546,054	\$ (1,150,524)	\$ 6,763,350
LIABILITIES AND NET ASSETS					
CURRENT LIABILITIES					
Accounts payable	\$ 2,893,613	\$ 12,873	\$ -	\$ -	\$ 2,906,486
Accrued expenses	591,190	383,078	187,319	-	1,161,587
Refundable advances	1,960,985	-	750	-	1,961,735
Due to affiliate	-	-	1,256	(1,256)	-
Due to parent	-	934,372	214,896	(1,149,268)	-
TOTAL CURRENT LIABILITIES	5,445,788	1,330,323	404,221	(1,150,524)	6,029,808
NET ASSETS					
Without donor restrictions					
Operating income	(443,025)	494,212	141,833	-	193,020
Invested in capital assets	521,568	-	-	-	521,568
Total without donor restrictions	78,543	494,212	141,833	-	714,588
With donor restrictions	18,954	-	-	-	18,954
TOTAL NET ASSETS	97,497	494,212	141,833	-	733,542
TOTAL LIABILITIES AND NET ASSETS	\$ 5,543,285	\$ 1,824,535	\$ 546,054	\$ (1,150,524)	\$ 6,763,350

See independent auditor's report.

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

CONSOLIDATING STATEMENT OF ACTIVITIES

Year Ended June 30, 2022

	Community Based Care of Brevard, Inc. Without Donor Restrictions	Community Based Care of Brevard, Inc. With Donor Restrictions	Community Based Care of Brevard, Inc. Total	Brevard C.A.R.E.S., Inc. Total	The National Center for Innovation and Excellence, Inc. Total	Consolidating Entries	Total
REVENUES AND SUPPORT							
Contracts, grants and contributions from government agencies	\$ 34,245,780	\$ -	\$ 34,245,780	\$ 2,649,458	\$ -	\$ (2,649,458)	\$ 34,245,780
Contracts, grants and contributions from other agencies	249,476	-	249,476	-	-	-	249,476
Contributions of non-financial assets - services	461,385	-	461,385	-	-	-	461,385
Contributions - cash	51,945	-	51,945	2,581	-	-	54,526
Contributions of non-financial assets - gifts and incidental	361,140	-	361,140	35,300	-	-	396,440
Interest income	2,903	-	2,903	49	-	-	2,952
Miscellaneous income	-	-	-	1,075,547	820,000	-	1,895,547
Net assets released from restrictions	1,909	(1,909)	-	-	-	-	-
Total revenues and support	<u>35,374,538</u>	<u>(1,909)</u>	<u>35,372,629</u>	<u>3,762,935</u>	<u>820,000</u>	<u>(2,649,458)</u>	<u>37,306,106</u>
EXPENSES							
Program services	34,205,833	-	34,205,833	3,520,265	658,203	(2,646,956)	35,737,345
Management and general	1,670,654	-	1,670,654	199,134	101,650	(2,502)	1,968,936
Total expenses	<u>35,876,487</u>	<u>-</u>	<u>35,876,487</u>	<u>3,719,399</u>	<u>759,853</u>	<u>(2,649,458)</u>	<u>37,706,281</u>
Change in net assets	(501,949)	(1,909)	(503,858)	43,536	60,147	-	(400,175)
NET ASSETS, BEGINNING OF YEAR	<u>580,492</u>	<u>20,863</u>	<u>601,355</u>	<u>450,676</u>	<u>81,686</u>	<u>-</u>	<u>1,133,717</u>
NET ASSETS, END OF YEAR	<u>\$ 78,543</u>	<u>\$ 18,954</u>	<u>\$ 97,497</u>	<u>\$ 494,212</u>	<u>\$ 141,833</u>	<u>\$ -</u>	<u>\$ 733,542</u>

See independent auditor's report.

**COMMUNITY BASED CARE OF BREVARD, INC.
D/B/A BREVARD FAMILY PARTNERSHIP AND AFFILIATES
CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES**

Year Ended June 30, 2022

	Community Based Care of Brevard, Inc.			Brevard C.A.R.E.S., Inc.			The National Center for Innovation and Excellence, Inc.			Consolidating Entries	Total
	Program Services	Management and General	Total	Program Services	Management and General	Total	Program Services	Management and General	Total		
Out of home	\$ 7,741,171	\$ -	\$ 7,741,171	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,741,171
Purchased services	10,795,747	-	10,795,747	160,240	-	160,240	50,204	-	50,204	(2,639,736)	8,366,455
Salaries and benefits	4,252,556	1,179,397	5,431,953	2,988,029	179,339	3,167,368	511,872	69,801	581,673	-	9,180,994
Adoption	6,903,910	-	6,903,910	-	-	-	-	-	-	-	6,903,910
Occupancy	911,830	131,006	1,042,836	100,504	4,690	105,194	5,955	2,603	8,558	-	1,156,588
Independent living	731,038	-	731,038	-	-	-	-	-	-	-	731,038
IT expenses	168,337	69,538	237,875	1,604	48	1,652	6,988	1,780	8,768	-	248,295
Professional and consulting	133,538	11,781	145,319	-	-	-	27,666	-	27,666	-	172,985
Travel	44,719	9,486	54,205	84,659	2,270	86,929	11,214	-	11,214	-	152,348
Insurance	208,867	66,523	275,390	179	-	179	-	42	42	-	275,611
Community training/conference	32,162	1,054	33,216	7,007	-	7,007	5,431	-	5,431	-	45,654
Expendable furniture	60,811	17,089	77,900	5,858	-	5,858	5,033	2,200	7,233	-	90,991
Drug, fingerprinting and background	84,100	11,338	95,438	7,287	56	7,343	1,852	-	1,852	-	104,633
Non-financial expense and donations	822,525	-	822,525	35,300	-	35,300	-	-	-	-	857,825
Legal fees	118	5,722	5,840	3,202	178	3,380	-	10,818	10,818	-	20,038
Depreciation	106,207	-	106,207	-	-	-	-	-	-	-	106,207
Public relations	18,718	-	18,718	-	-	-	3,390	-	3,390	-	22,108
Supplies	29,835	9,760	39,595	21,946	193	22,139	4,446	1,000	5,446	-	67,180
Printing and reproduction	5,266	234	5,500	3,772	167	3,939	-	1,296	1,296	-	10,735
Staff training/conference	30,818	4,283	35,101	20,829	674	21,503	4,379	-	4,379	-	60,983
Licenses and accreditation	157,948	-	157,948	13,178	1,097	14,275	2,234	-	2,234	-	174,457
Membership and dues fees	37,769	-	37,769	10,214	550	10,764	236	-	236	-	48,769
Communication services	61,920	35,353	97,273	14,389	627	15,016	12,781	1,420	14,201	-	126,490
File retrieval/storage	44,561	5,106	49,667	4,084	202	4,286	-	-	-	-	53,953
Leased equipment	24,695	12,698	37,393	5,927	367	6,294	6	-	6	-	43,693
Accounting fees	-	30,075	30,075	1,703	96	1,799	-	471	471	-	32,345
Management fees - ML	-	1,915	1,915	-	-	-	-	-	-	-	1,915
Equipment maintenance	12,522	1,750	14,272	-	-	-	-	-	-	-	14,272
Telephone	28,087	9,986	38,073	28,651	748	29,399	-	-	-	-	67,472
Paper	2,453	327	2,780	978	55	1,033	-	61	61	-	3,874
Business meetings	-	4,366	4,366	-	847	847	-	1,250	1,250	-	6,463
Postage & delivery	1,889	3,459	5,348	96	2	98	299	33	332	-	5,778
Employee activities	-	39,147	39,147	-	6,307	6,307	-	4,591	4,591	-	50,045
Publications and subscriptions	19,836	-	19,836	629	-	629	4,217	1,000	5,217	-	25,682
Bank charges	-	9,056	9,056	-	393	393	-	592	592	-	10,041
Employment advertising	521	-	521	-	-	-	-	-	-	-	521
Agency fundraising	-	205	205	-	228	228	-	190	190	-	623
BFP support unit expense	724,139	-	724,139	-	-	-	-	-	-	-	724,139
Cares support unit expense	7,220	-	7,220	-	-	-	-	-	-	(7,220)	-
NCIE support unit expense	-	-	-	-	-	-	-	2,502	2,502	(2,502)	-
TOTAL EXPENSES	\$ 34,205,833	\$ 1,670,654	\$ 35,876,487	\$ 3,520,265	\$ 199,134	\$ 3,719,399	\$ 658,203	\$ 101,650	\$ 759,853	\$ (2,649,458)	\$ 37,706,281

See independent auditor's report.

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

CONSOLIDATING STATEMENT OF CASH FLOWS

Year Ended June 30, 2022

	<u>Community Based Care of Brevard, Inc.</u>	<u>Brevard C.A.R.E.S., Inc.</u>	<u>The National Center for Innovation and Excellence, Inc.</u>	<u>Consolidating Entries</u>	<u>Consolidated Total</u>
CASH FLOWS FROM OPERATING ACTIVITIES					
Change in net assets	\$ (503,858)	\$ 43,536	\$ 60,147	\$ -	\$ (400,175)
Adjustments to reconcile change in net assets to net cash provided by (used in) operations:					
Depreciation	106,207	-	-	-	106,207
Realized gain on sale of investments	(1,225)	-	-	-	(1,225)
Unrealized loss on investments	19,249	-	-	-	19,249
Decrease (increase) in grants and contracts receivables	28,723	(423,217)	(161,126)	-	(555,620)
Increase in due from DCF	(957,415)	-	-	-	(957,415)
Decrease (increase) in due from Family Allies	10,260	-	(199,770)	-	(189,510)
Decrease in due from affiliate	(493,498)	(489)	-	493,987	-
Increase in due from Foundation	(9,811)	-	-	-	(9,811)
Increase in prepaid expenses	(10,497)	(736)	(1,322)	-	(12,555)
Increase in due to parent	-	471,799	21,699	(493,498)	-
Decrease in due to Family Allies	-	(277)	-	-	(277)
Increase in due to affiliate	-	-	489	(489)	-
Increase in accounts payable	807,237	6,696	9,534	-	823,467
Increase (decrease) in accrued expenses	(65,501)	149,736	71,115	-	155,350
Increase in refundable advances	550,740	-	750	-	551,490
	<u>(519,389)</u>	<u>247,048</u>	<u>(198,484)</u>	<u>-</u>	<u>(470,825)</u>
CASH FLOWS FROM INVESTING ACTIVITIES					
Purchases of property and equipment	<u>(143,530)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(143,530)</u>
	<u>(143,530)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(143,530)</u>
Increase (decrease) in cash and cash equivalents	(662,919)	247,048	(198,484)	-	(614,355)
Cash and cash equivalents, beginning of year	<u>1,420,889</u>	<u>533,623</u>	<u>251,488</u>	<u>-</u>	<u>2,206,000</u>
Cash and cash equivalents, end of year	<u>\$ 757,970</u>	<u>\$ 780,671</u>	<u>\$ 53,004</u>	<u>\$ -</u>	<u>\$ 1,591,645</u>

See independent auditor's report.



**INDEPENDENT AUDITOR'S 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**

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To the Board of Directors of
Community Based Care of Brevard, Inc.
D/B/A Brevard Family Partnership
Rockledge, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Community Based Care of Brevard, Inc. and affiliates (a nonprofit organization), which comprise the consolidated statement of financial position as of June 30, 2022, and the related consolidated statements of activities, 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 28, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered Community Based Care of Brevard Inc. and affiliates internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness Community Based Care of Brevard Inc. internal control. Accordingly, we do not express an opinion on the effectiveness of Community Based Care of Brevard Inc. internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

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

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Moss, Krusick & Associates, LLC

Winter Park, Florida
December 28, 2022



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND STATE OF FLORIDA CHAPTER 10.650, RULES OF THE AUDITOR GENERAL

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To the Board of Directors of
Community Based Care of Brevard, Inc.
D/B/A Brevard Family Partnership
Rockledge, Florida

Report on Compliance for Each Major Federal Program and State Project

Opinion on Each Major Federal Program and State Project

We have audited Community Based Care of Brevard, Inc., and affiliates compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* and the requirements described in the *Department of Financial Services State Projects Compliance Supplement* that could have a direct and material effect on each of Community Based Care of Brevard, Inc.'s, major federal programs and state projects for the year ended June 30, 2022. Community Based Care of Brevard, Inc.'s, major federal programs and state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Community Based Care of Brevard, 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 and state projects for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program and State Project

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) and *Chapter 10.650, Rules of the Auditor General*. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Community Based Care of Brevard, Inc., and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program and state project. Our audit does not provide a legal determination of Community Based Care of Brevard, Inc.'s, compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Community Based Care of Brevard, Inc.'s, federal programs and state projects.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Community Based Care of Brevard, Inc.'s, compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about Community Based Care of Brevard, Inc.'s, compliance with the requirements of each major federal program and state project as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding Community Based Care of Brevard, Inc.'s, compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of Community Based Care of Brevard, Inc.'s, internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 Community Based Care of Brevard, Inc.'s, internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.650. Accordingly, this report is not suitable for any other purpose.

Moss, Krusick & Associates, LLC

Winter Park, Florida
December 28, 2022

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL PROGRAMS AND STATE PROJECTS**

June 30, 2022

Section I – Summary of Auditor’s Results

Financial Statements

- | | |
|---|---------------|
| 1. Type of auditor’s report issued: | Unmodified |
| 2. Internal control over financial reporting: | |
| a. Material weakness(es) identified? | No |
| b. Significant deficiencies identified that are not considered to be material weaknesses? | No |
| 3. Noncompliance material to financial statements noted? | None reported |

Federal Awards

- | | |
|---|---------------|
| 1. Type of auditor’s report issued on compliance for major programs: | Unmodified |
| 2. Internal control over major programs: | |
| a. Material weakness(es) identified? | No |
| b. Significant deficiencies identified that are not considered to be material weaknesses? | None reported |
| 3. Audit findings disclosed that are required to be reported in accordance with Uniform Guidance? | No |
| 4. Dollar threshold used to distinguish between Type A and Type B programs | \$750,000 |
| 5. Auditee qualified as low-risk auditee? | Yes |

Identification of major programs:

<u>Name of Federal Program</u>	<u>ALN Number</u>
Adoption Assistance	93.659
Temporary Assistance for Needy Families	93.558
Social Services Block Grant	93.667
John H Chafee Care Program for Successful Transition to Adulthood	93.674

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL PROGRAMS AND STATE PROJECTS**

June 30, 2022

Section I – Summary of Auditor’s Results (continued)

State Financial Assistance

1. Type of auditor’s report issued on compliance for major projects:	Unmodified
2. Internal control over major projects:	
a. Material weakness(es) identified?	No
b. Significant deficiencies identified that are not considered to be material weaknesses?	None reported
3. Audit findings disclosed that are required to be reported in accordance with the Florida Single Audit Act and Chapter 10.650, Rules of the Auditor General	No
4. Dollar threshold used to distinguish between Type A and Type B projects	\$633,173
Identification of major projects:	
<u>Name of State Project</u>	<u>CSFA Number</u>
Out-of-Home Support	60.074

Section II – Financial Statement Findings

None (no financial statement findings required)

Section III – Federal Award Findings and Questioned Costs

None (no corrective action plan or management letter required)

Section IV – Status of Prior Year Audit Findings

There were no prior year audit findings.

**COMMUNITY BASED CARE OF BREVARD, INC.
D/B/A BREVARD FAMILY PARTNERSHIP AND AFFILIATES
CONSOLIDATED SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
YEAR ENDED JUNE 30, 2022**

Federal/State Agency, Pass-Through Entity, State Project	ALN/ CSFA Number	Grantor's Contract Number	Expenditures
FEDERAL AWARDS			
U.S. Department of Health and Human Services			
Passed through State of Florida			
Department of Children and Families:			
Guardianship Assistance	93.090	GJ401	\$ 117,318
Marylee Allen Promoting Safe and Stable Families	93.556	GJ401	944,010
Social Services Block Grant	93.667	GJ401	1,952,723
Temporary Assistance for Needy Families-TANF Cluster	93.558	GJ401	2,008,559
Foster Care Title IV-E	93.658	GJ401	5,239,523
Stephanie Tubbs Jones Child Welfare Services Program	93.645	GJ401	659,565
Adoption Assistance	93.659	GJ401	4,181,377
Medical Assistance Program	93.778	GJ401	72,145
John H Chafee Care Program for Successful Transition to Adulthood	93.674	GJ401	366,095
Chafee Education and Training Vouchers Program (ETV)	93.599	GJ401	65,783
Grants to States for Access and Visitation Programs	93.597	GJ401	8,799
Child Abuse and Neglect State Grants	93.669	GJ401	86,963
Child Abuse and Neglect State Grants	93.669	GJZ01	385,778
Total Child Abuse and Neglect State Grants	93.669		<u>472,741</u>
Adoption Incentive Payments	93.603	GJ401	137,788
Passed through State of Florida			
Brevard County			
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances	93.104	1H79SM082949-01	<u>712,228</u>
Total Expenditures of Federal Awards			<u>\$ 16,938,654</u>
STATE FINANCIAL ASSISTANCE			
State of Florida, Department of Children and Families:			
Out of Home Supports	60.074	GJ401	\$ 1,326,655
The Independent Living and Road-to-Independence	60.112	GJ401	134,815
CBC-Sexually Exploited Children	60.138	GJ401	25,925
CBC-Adoption Services	60.076	GJ401	78,613
Extended Foster Care Program	60.141	GJ401	218,771
CBC-Purchase for Therapeutic Services for Children	60.183	GJ401	253,340
Guardian Assistance Program	60.210	GJ401	69,881
Kinship Navigation Program	60.207	GJ401	<u>2,577</u>
Total Expenditures of State Financial Assistance			<u>\$ 2,110,577</u>
STATE MATCHING OF FEDERAL AWARDS			
Department of Children and Families			
Guardianship Assistance	93.090	GJ401	\$ 57,184
Marylee Allen Promoting Safe and Stable Families	93.556	GJ401	12,831
Chafee Education and Training Vouchers Program	93.599	GJ401	3,886
Stephanie Tubbs Jones Child Welfare Services Program	93.645	GJ401	219,855
Adoption Assistance	93.659	GJ401	2,343,373
John H Chafee Care Program for Successful Transition to Adulthood	93.674	GJ401	47,501
Medical Assistance Program	93.778	GJ401	72,145
Temporary Assistance for Needy Families-TANF Cluster	93.558	GJ401	2,153,245
Foster Care Title IV-E	93.658	GJ401	4,164,959
To be Tested Pursuant to OCA Activity	93.XXX	GJ401	<u>6,121,570</u>
Total Expenditures of State Matching of Federal Awards			<u>\$ 15,196,549</u>
TOTAL FEDERAL AWARDS, STATE FINANCIAL ASSISTANCE, AND STATE MATCHING OF FEDERAL AWARDS			<u>\$ 34,245,780</u>

Note (1): Basis of Accounting

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

Note (2): Basis of Consolidation

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

Note (3): Service Provided Contracts

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

Note (4): Indirect Cost Rates

The Organization has elected to not use the 10% de minimis indirect cost rate for its federal programs and state projects for the year ended June 30, 2022. The indirect cost rates used on the Organization's federal programs and state projects are determined by the relevant federal or state agency.

See independent auditor's report

**COMMUNITY BASED CARE OF BREVARD, INC.
D/B/A BREVARD FAMILY PARTNERSHIP AND AFFILIATES
CONSOLIDATED SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE (Continued)
YEAR ENDED JUNE 30, 2022**

Note (5): Sub-recipients

Community Based Care of Brevard, Inc. d/b/a Brevard Family Partnership and affiliates have obtained and acted upon required sub-recipient audit reports and these reports meet the requirements of Title 2 *U.S. Code of Federal Regulations*, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and Chapter 10.650, Rules of the Auditor General, State of Florida. The audit reports have been submitted within the required time frames and audit findings have been addressed within six months. Of the expenses presented in the accompanying Consolidated Schedule of Federal Awards and State Financial Assistance, Community Based Care of Brevard, Inc. d/b/a Brevard Family Partnership provided federal and state awards under contract GJ401 to sub-recipients as follows:

Federal Awards:

U.S. Department of Health and Human Services		
Marylee Allen Promoting Safe and Stable Families	93.556	\$ 528,379
Social Services Block Grant	93.667	364,147
Temporary Assistance for Needy Families	93.558	894,869
Foster Care Title IV-E	93.658	2,270,377
Child Welfare Services-State Grant	93.645	373,876
Adoption Assistance	93.659	241,435
John H Chafee Care Program for Successful Transition to Adulthood	93.674	188,228
Child Abuse and Neglect State Grants	93.669	75,190
State Access & Visitation Grant	93.597	<u>8,799</u>
 Total Federal		 <u>4,945,300</u>

State Matching of Federal Awards

Marylee Allen Promoting Safe and Stable Families	93.556	\$ 7,562
Stephanie Tubbs Jones Child Welfare Services Program	93.645	124,625
Adoption Assistance	93.659	241,435
John H Chafee Care Program for Successful Transition to Adulthood	93.674	47,057
Temporary Assistance for Needy Families-TANF Cluster	93.558	1,371,994
Foster Care Title IV-E	93.658	1,901,942
To be Tested Pursuant to OCA Activity	93.XXX	<u>3,910,603</u>

Total State Matching of Federal Awards \$ 7,605,218

State Financial Assistance:

State of Florida, Department of Children and Families		
Out-of-Home Supports	60.074	41,874
CBC-Adoption Services	60.076	4,950
CBC-Purchase for Therapeutic Services for Children	60.183	61,137
CBC - Extended Foster Care Program	60.141	38,710
Independent Living Program	60.112	7,968
CBC-Sexually Exploited Children	60.138	<u>25,925</u>

Total State 180,564

Total Federal Awards, State Matching of Federal Awards, and State Financial Assistance \$ 12,731,082

See independent auditor's report.

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CONSOLIDATED SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE (Continued)
YEAR ENDED JUNE 30, 2022**

Note (5): Sub-recipients (continued)

Subrecipients are as follows:

4 Kids South Florida	\$ 312
Aspire	15,100
Attain	105,850
Brevard Behavioral Consultants	15,986
Brevard C.A.R.E.S.	2,649,458
Coastal Behavioral Therapy	127,203
Crosswinds Youth Services	504,935
Del B Angels	387,326
Devereux	328,679
Eckerd Youth Alternatives	175,106
Elevated Youth Alternatives	15,294
Family Allies	5,401,475
FL Baptist Children's Home	150,984
FL United Methodist	71,825
Friends of Children and Families	437,320
Grandbrook Homecare	237,200
Hands of Mercy	34,390
Hearts of Florida Youth Ranch	13,650
Home Safe	137,507
Images of Glory	25,925
Impower	183,916
Mockingbird Quality Care	49,810
Pediatric Pavillion	8,512
Res-Care	17,617
Reyna Group Home	1,540
St. Augustine Youth Services	142,351
The Grove	2,750
The Haven for Children	944,860
Waypoint Residential Care/Twin Oaks Juvenile	21,780
Yellow Umbrella	64,421
	<u>\$ 12,273,082</u>

See independent auditor's report.