

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

**CONSOLIDATED FINANCIAL  
STATEMENTS**

**June 30, 2023**

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## INDEPENDENT AUDITOR'S REPORT

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American Institute of  
Certified Public  
Accountants

Florida Institute of  
Certified Public  
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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 the Audit of the Financial Statements**

#### ***Opinion***

We have audited the accompanying consolidated financial statements of Community Based Care of Brevard Inc. and Affiliates (the "Organization") (a nonprofit organization), which comprise the consolidated statement of financial position as of June 30, 2023, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Organization as of June 30, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Basis for Opinion***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the 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 audit opinions.

#### ***Responsibilities of Management for the Financial Statements***

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

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

## ***Auditor's Responsibilities for the Audit of the Consolidated Financial Statements***

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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 and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the consolidated financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the consolidated financial statements, 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 the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and State of Florida Chapter 10.650, *Rules of the Auditor General*, and consolidating schedules, are presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and state financial assistance is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

### **Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated March 14, 2024, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

*Moss, Krusick & Associates, LLC*

Winter Park, Florida

March 14, 2024

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

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

**June 30, 2023**

**ASSETS**

**CURRENT ASSETS**

Cash and cash equivalents	\$ 456,560
Grants and contracts receivable	7,988,311
Due from DCF	2,538,837
Prepaid expenses and other current assets	<u>114,658</u>

**TOTAL CURRENT ASSETS** 11,098,366

Investments	169,043
Property and equipment, net	433,551
Deposits	53,300
Operating lease right-of-use asset	<u>2,980,211</u>

**TOTAL ASSETS** \$ 14,734,471

**LIABILITIES AND NET ASSETS**

**CURRENT LIABILITIES**

Accounts payable	\$ 7,313,778
Accrued expenses	1,767,108
Refundable advances	612,157
Operating lease liability	762,908
Interest payable	<u>482</u>

**TOTAL CURRENT LIABILITIES** 10,456,433

Non-current operating lease liability	2,278,077
Lines of credit	<u>650,000</u>

**TOTAL LIABILITIES** 13,384,510

**NET ASSETS**

Without donor restrictions	
Operating income	898,885
Invested in capital assets	<u>433,551</u>

Total without donor restrictions 1,332,436

With donor restrictions	<u>17,525</u>
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**TOTAL NET ASSETS** 1,349,961

**TOTAL LIABILITIES AND NET ASSETS** \$ 14,734,471

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

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

**CONSOLIDATED STATEMENT OF ACTIVITIES**

**Year Ended June 30, 2023**

	<b>Without Donor Restrictions</b>	<b>With Donor Restrictions</b>	<b>Total</b>
<b>REVENUES AND SUPPORT</b>			
Contracts, grants and contributions from government agencies	\$ 43,813,437	\$ -	\$ 43,813,437
Contracts, grants and contributions from other agencies	3,522,232	-	3,522,232
Contributions - cash	60,999	-	60,999
Contributions of non-financial assets - gifts and incidental	279,230	-	279,230
Interest income	13,057	-	13,057
Miscellaneous income	1,067,078	-	1,067,078
Net assets released from restrictions	1,429	(1,429)	-
Total revenues and support	48,757,462	(1,429)	48,756,033
<b>EXPENSES</b>			
Program services	45,889,271	-	45,889,271
Management and general	2,425,159	-	2,425,159
Total expenses	48,314,430	-	48,314,430
Changes in net assets	443,032	(1,429)	441,603
<b>NET ASSETS, BEGINNING OF YEAR</b>	889,404	18,954	908,358
<b>NET ASSETS, END OF YEAR</b>	\$ 1,332,436	\$ 17,525	\$ 1,349,961

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

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

**CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES**

**Year Ended June 30, 2023**

	<u>Program Services</u>	<u>Management and General</u>	<u>Total</u>
Out of home	\$ 11,203,226	\$ -	\$ 11,203,226
Purchased services	2,957,090	105	2,957,195
Salaries and benefits	17,522,460	1,951,049	19,473,509
Adoption	7,747,332	-	7,747,332
Occupancy	1,353,458	137,454	1,490,912
Independent living	1,077,056	-	1,077,056
IT expenses	236,961	25,304	262,265
Professional and consulting	187,626	6,245	193,871
Travel	501,732	17,696	519,428
Insurance	243,295	92,402	335,697
Community training/conference	69,947	-	69,947
Expendable furniture	212,005	23,382	235,387
Drug, fingerprinting and background	109,482	1,220	110,702
Non-financial expense and donations	279,230	-	279,230
Legal fees	112	1,319	1,431
Depreciation	105,434	-	105,434
Public relations	118,168	1,922	120,090
Supplies	109,764	19,946	129,710
Printing and reproduction	23,063	1,110	24,173
Staff training/conference	66,635	8,284	74,919
Licenses and accreditation	261,698	716	262,414
Membership and dues fees	34,214	46	34,260
Communication services	126,610	32,208	158,818
File retrieval/storage	56,956	5,070	62,026
Leased equipment	30,840	10,230	41,070
Accounting fees	29,847	44,765	74,612
Management fees	-	1,331	1,331
Equipment maintenance	15,765	715	16,480
Telephone	155,536	1,754	157,290
Paper	4,121	655	4,776
Business meetings	6,750	1,015	7,765
Postage and delivery	13,447	4,928	18,375
Employee activities	7,541	24,743	32,284
Publications and subscriptions	51,637	1,052	52,689
Bank charges	10,465	7,322	17,787
Employment advertising	2,150	350	2,500
Agency fundraising	-	821	821
BFP support unit expense	957,618	-	957,618
<b>TOTAL EXPENSES</b>	<u>\$ 45,889,271</u>	<u>\$ 2,425,159</u>	<u>\$ 48,314,430</u>

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

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

**CONSOLIDATED STATEMENT OF CASH FLOWS**

**Year Ended June 30, 2023**

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	
Changes in net assets	\$ 441,603
Adjustments to reconcile changes in net assets to net cash used in operating activities:	
Depreciation	105,434
Realized gain on sale of investments	1,072
Unrealized loss on investments	(6,347)
Non-cash rent	60,774
Increase in grants and contracts receivable	(4,725,299)
Increase in due from DCF	(1,581,422)
Decrease in prepaid expenses	25,518
Increase in accounts payable	4,328,193
Increase in accrued expenses	220,475
Decrease in refundable advances	<u>(1,349,578)</u>
Cash used in operating activities	<u>(2,479,577)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>	
Proceeds from interest and dividends	(1,959)
Purchases of property and equipment	<u>(17,417)</u>
Cash used in investing activities	<u>(19,376)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>	
Proceeds from line of credit	<u>650,000</u>
Decrease in cash and cash equivalents	(1,848,953)
Cash and cash equivalents, beginning of year	<u>2,305,513</u>
Cash and cash equivalents, end of year	<u>\$ 456,560</u>
<b>SIGNIFICANT NON-CASH TRANSACTIONS - OPERATING LEASE</b>	
Operating lease right-of-use asset	<u>\$ 3,731,142</u>
Operating lease liability	<u>\$ (3,731,142)</u>

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

**COMMUNITY BASED CARE OF BREVARD, INC.  
D/B/A BREVARD FAMILY PARTNERSHIP AND AFFILIATES  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE A – NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

1. Principles of consolidation

The accompanying consolidated financial statements include the accounts of Community Based Care of Brevard, Inc. d/b/a Brevard Family Partnership and its financially interrelated affiliates, Brevard C.A.R.E.S., Inc., The National Center for Innovation and Excellence, Inc., Family Allies, Inc., and the Brevard Family Partnership Foundation, Inc. which are under common control. Intercompany transactions and balances have been eliminated in consolidation.

2. General

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

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

The National Center for Innovation and Excellence, Inc. has been created by Community Based Care of Brevard, Inc. d/b/a Brevard Family Partnership as an organization that generates new knowledge and thought leadership to strengthen and advance youth, family and community development initiatives.

Family Allies, Inc. was created in 2017 to provide case management operations for families going through adoption or providing foster care through Brevard Family Partnership (“BFP”). Family Allies, Inc. operates two locations in Brevard County, Florida.

Brevard Family Partnership Foundation, Inc. was created by Community Based Care of Brevard, Inc. d/b/a Brevard Family Partnership as an organization that creates opportunities that will transform the lives of foster children and youth so that they will develop into successful adults.

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

**COMMUNITY BASED CARE OF BREVARD, INC.  
D/B/A BREVARD FAMILY PARTNERSHIP AND AFFILIATES  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE A – NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

2. General (continued)

The Organization's grant agreement is a multiple year contract with the Florida Department of Children and Families ("FDCF") which was for the period from July 1, 2013 through December 31, 2023 in the amount of \$294,791,440. Each year's funding of the contract is contingent upon appropriations by the Florida legislature and is therefore considered a conditional promise to give and is not recorded as a grant receivable.

3. Basis of accounting and financial statement presentation

The accompanying financial statements and schedules have been prepared on the accrual basis of accounting. The Organization reports information regarding its financial position and activities according to two classes of net assets as follows:

*Net Assets Without Donor Restrictions*

Net assets without donor restrictions are available for use at the discretion of the Board of Directors (the "Board") and/or management for general operating purposes. From time to time, the Board may designate a portion of these net assets for specific purposes which makes them unavailable for use at management's discretion.

*Net Assets With Donor Restrictions*

Net assets with donor restrictions consist of assets whose use is limited by donor-imposed restrictions, time and/or purpose restrictions.

The Organization reports gifts of cash and other assets as revenue with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, the net assets are reclassified as net assets without donor restriction and reported in the statement of activities as net assets released from restrictions.

Some net assets with donor restrictions may include a stipulation that assets provided be maintained permanently (perpetual in nature) while permitting the Organization to expend the income generated by the assets in accordance with the provisions of additional donor imposed stipulations or a Board approved spending policy. See Note F for more information on the composition of net assets with donor restrictions.

4. Use of estimates

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

**COMMUNITY BASED CARE OF BREVARD, INC.  
D/B/A BREVARD FAMILY PARTNERSHIP AND AFFILIATES  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE A – NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

5. Cash and cash equivalents

The Organization considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

6. Restricted cash and cash equivalents

Restricted cash and cash equivalents includes Social Security funds held by the Organization for dedicated and current needs for children receiving protection, shelter and supervision services. These funds are required to be maintained in a separate bank account.

7. Grants and contracts receivable

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

8. Investments

Investments in equity securities with readily determinable fair values and all investments in debt securities are reflected in the accounts of the Organization at fair value. Unrealized appreciation and depreciation is based on the market value of investments at year-end, and recognized in the consolidated statement of activities.

9. Property and equipment

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

Furniture and equipment with a value greater than \$5,000 and an estimated useful life of at least one year are capitalized at cost when purchased or at estimated fair market value when contributed. Depreciation is computed using the straight-line method over the estimated useful life of the assets, ranging from three to seven years. Repairs and maintenance are expensed as incurred.

**COMMUNITY BASED CARE OF BREVARD, INC.  
D/B/A BREVARD FAMILY PARTNERSHIP AND AFFILIATES  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE A – NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

10. Refundable advance

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

11. Revenue recognition

The Organization follows Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers* (ASC 606), which outlines a five-step model whereby revenue is recognized as performance obligations within a contract are satisfied, and ASU No. 2018-08, *Not-for-Profit Entities: Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made* (ASC 958-605), which clarifies how transactions should be accounted for as contributions (nonreciprocal transactions) or exchange transactions and whether a contribution is conditional.

A significant portion of the Organization's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as without donor restricted grant revenue when the Organization has met performance requirements and incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures or meeting other conditional performance requirement barriers are reported as refundable advances in the statement of financial position. At June 30, 2023, the Organization had grant receivables of \$7,988,311, relating to revenue earned during the year ended June 30, 2023.

Contributions received are recorded as without donor or with donor restrictions, depending on the existence or nature of any donor restrictions. Support that is not restricted is reported as an increase in net assets without donor restrictions. All other support is reported as an increase in net assets with donor restrictions, depending on the nature of the restriction.

Contributed services that qualify as specialized services and donated items are recorded at their estimated fair value at the date of receipt. A corresponding amount is recorded as expense. Volunteer services provided to the Organization to carry out its mission do not meet the criterion used to record donated services; therefore, they have not been recorded in the consolidated financial statements.

**COMMUNITY BASED CARE OF BREVARD, INC.  
D/B/A BREVARD FAMILY PARTNERSHIP AND AFFILIATES  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE A – NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

12. Functional allocation of expenses

The cost of program and supporting services activities have been summarized on a functional basis in the consolidated statement of activities. The consolidated statement of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

13. Accounting Pronouncements Implemented

In February 2016, the Financial Accounting Standards Board (FASB) issued ASU 2016-02, *Leases* (ASC 842), that required lessees to put most leases on their balance sheets and recognize expenses on their income statements in a manner similar to today's capital lease accounting. For lessors, the guidance modifies the classification criteria for accounting for sales-type and direct financing leases. The Organization adopted ASC 842 effective July 1, 2022 using the optional transition method. See Note K for a summary of the Organization's operating lease assets and liabilities.

14. Income taxes

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

The Organization files income tax returns in the U.S. federal jurisdiction. The Organization is no longer subject to U.S. Federal income tax examinations by tax authorities for years before 2021. Management has reviewed and evaluated the relevant technical merits of each of its tax positions in accordance with accounting principles generally accepted in the United States of America for accounting for uncertainty in income taxes, and determined that there are no uncertain tax positions that would have a material impact on the consolidated financial statements of the Organization.

15. Subsequent events

The Organization has evaluated events and transactions for potential recognition or disclosure in the consolidated financial statements through March 14, 2024, the date the consolidated financial statements were available to be issued. No subsequent events have been recognized or disclosed in the consolidated financial statements.

**COMMUNITY BASED CARE OF BREVARD, INC.  
D/B/A BREVARD FAMILY PARTNERSHIP AND AFFILIATES  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE B – CASH AND CASH EQUIVALENTS**

The Organization has demand deposits with a national bank with aggregate bank balances amounting to \$709,496 and had \$459,496 in excess of federally insured limits as of June 30, 2023. Custodial credit risk for deposits is the risk that in the event of a bank failure, the Organization’s deposits may not be returned.

The Organization does have a deposit policy for custodial credit risk, which mandates that at a minimum all demand deposits be made at banks that are federally insured up to FDIC limits. Further, the Organization has enrolled its main operational bank accounts into a repurchase agreement with PNC Bank. The repurchase agreement allows the demand deposits in these accounts to be invested in PNC Bank’s U.S. government securities portfolio.

**NOTE C – PROPERTY AND EQUIPMENT**

Property and equipment consists of the following as of June 30, 2023:

	<u>Community Based Care of Brevard, Inc.</u>	<u>Brevard C.A.R.E.S., Inc.</u>	<u>Family Allies, Inc.</u>	<u>Consolidated</u>
Furniture and equipment	\$ 685,061	\$ 89,426	\$ 5,498	\$ 779,985
Less: accumulated depreciation	<u>(257,008)</u>	<u>(89,426)</u>	<u>-</u>	<u>(346,434)</u>
Net property and equipment	<u>\$ 428,053</u>	<u>\$ -</u>	<u>\$ 5,498</u>	<u>\$ 433,551</u>

Depreciation expense was \$105,434 for the year ended June 30, 2023.

**NOTE D – FAIR VALUE MEASUREMENT**

The fair value measurement accounting literature provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Organization has the ability to access as of the measurement date.

**COMMUNITY BASED CARE OF BREVARD, INC.  
D/B/A BREVARD FAMILY PARTNERSHIP AND AFFILIATES  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE D – FAIR VALUE MEASUREMENT (continued)**

Level 2 – Inputs to the valuation methodology include: (1) quoted market prices for similar assets or liabilities in active markets, (2) quoted prices for identical or similar assets or liabilities in inactive markets, (3) inputs other than quoted prices that are observable for the asset or liability, and (4) inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement. The asset's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value.

*Cash* – Valued at quoted market prices.

*Common stock* – Valued at quoted market prices.

*Mutual funds* – Valued at the net asset value of shares held by the Organization at year-end.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table summarizes the assets of the Organization for which fair values are determined on a recurring basis as of June 30, 2023:

	<b>Investment Assets at Fair Value</b>			
	<b>Level 1</b>	<b>Level 2</b>	<b>Level 3</b>	<b>Total</b>
Common stock	\$ -	\$ -	\$ 169,043	\$ 169,043
Total assets at fair value	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 169,043</u>	<u>\$ 169,043</u>

**COMMUNITY BASED CARE OF BREVARD, INC.  
D/B/A BREVARD FAMILY PARTNERSHIP AND AFFILIATES  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE D – FAIR VALUE MEASUREMENT (continued)**

The following table sets forth a summary of the changes in the fair value of the Organization’s Level 3 financial assets during the year ended June 30, 2023:

Balance, beginning of year	\$ 161,327
Net realized and unrealized gain	6,606
Interest and dividend income	2,441
Fees and investment expense	<u>(1,331)</u>
 Balance, end of year	 <u><u>\$ 169,043</u></u>

**NOTE E – LINES OF CREDIT**

Community Based Care of Brevard, Inc. has a line of credit, with a national bank, that allowed borrowings up to \$500,000, with a stated interest rate of the LIBOR plus 2.5%, but not less than 3.0%. The line of credit has been renewed and matures on February 28, 2025. As of June 30, 2023 there is an outstanding balance on the line of credit for \$500,000.

An Affiliate has a line of credit, with a national bank, that allows borrowings up to \$150,000, with an interest rate equal to LIBOR plus 2.5%, but not less than 3.0%. The line of credit has been renewed and matures on February 28, 2025. As of June 30, 2023 there is an outstanding balance on the line of credit for \$150,000.

These lines of credit contain a requirement for financials to be submitted within 120 days of year end. A waiver was received from the bank regarding this requirement.

**NOTE F – NET ASSETS WITH DONOR RESTRICTIONS**

Net assets with donor restrictions as of June 30, 2023, relate to funds pledged for operations of the Organization and funds received for specific purposes. These restrictions are considered to expire when pledge payments are received, and the funds have been expended for the specified purpose.

Net assets with donor restrictions as of June 30, 2023, are summarized as follows:

Toy Drive	\$ 8,340
Ounce of Prevention	7,666
WalMart Drug Court Grant	1,500
Youth Advisory Council	<u>19</u>
	<u><u>\$ 17,525</u></u>

**COMMUNITY BASED CARE OF BREVARD, INC.**  
**D/B/A BREVARD FAMILY PARTNERSHIP AND AFFILIATES**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**JUNE 30, 2023**

**NOTE G – NET ASSETS RELEASED FROM RESTRICTIONS**

Net assets were released from donor restrictions by incurring expenses satisfying the restricted purposes or by occurrence of the passage of time or other events specified by donors. The net assets released from restrictions for the year ended June 30, 2023, are as follows:

Foster Home Management	\$ 1,429
	<u>\$ 1,429</u>

**NOTE H – SIGNIFICANT FUNDING SOURCE**

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

**NOTE I – MATCH REQUIREMENTS**

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

**NOTE J – EMPLOYEE LEASING COMPANY**

The Organization utilizes the service of an employee leasing service for staffing purposes. The employee leasing service provides employee benefits, including health insurance and 401(k) plan participation. All expenses associated with the services provided by the employee leasing service are shown as personnel services. For the year ended June 30, 2023, the Organization made retirement contributions totaling \$398,329.

**NOTE K – COMMITMENTS**

As disclosed in Note A, the Organization adopted ASC 842, *Leases*, effective July 1, 2022, using the optional transition method. The Organization leases office space and copiers under agreements classified as operating leases, which were required to be included on the statement of financial position under ASC 842, at July 1, 2022, at their net present value of \$3,731,142. The adoption of ASC 842 had no impact to the prior year statement of financial position, and because the leases are operating leases, they had no impact on the results of the operations.

**COMMUNITY BASED CARE OF BREVARD, INC.  
D/B/A BREVARD FAMILY PARTNERSHIP AND AFFILIATES  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE K – COMMITMENTS (continued)**

As of June 30, 2023, the operating lease right of use (ROU) asset had a balance of \$2,980,211, as shown in noncurrent assets on the statement of financial position; the operating lease liability is included in current liabilities (\$762,908) and long-term liabilities (\$2,278,077). The operating lease asset and liability were calculated utilizing the weighted average risk-free discount rate (4.46%), according to the Organization’s elected policy.

The Organization has elected to apply the short-term lease exemption to all leases with a term of one year or less. There were two leases that were not included in the ROU asset as they ended before June 30, 2023. There are also variable costs related to the leases for common area maintenance (CAM) which were not included in the calculation of net present value of future payments.

Lease costs:

Operating lease cost	\$ 900,226
Total lease cost	\$ 900,226

Other information:

Cash paid for amounts included in measuring operating lease liability:	
Operating cash flows from operating lease	\$ 839,452
Total cash paid for amounts included in measuring operating lease liability	\$ 839,452

Future minimum lease payments as of June 30, are as follows:

2024	\$ 879,796
2025	907,582
2026	936,282
2027	541,249
2028	30,407
Total lease payments	3,295,316
Less: interest	(254,331)
Present value of lease liability	\$ 3,040,985

**NOTE L – CONTINGENCIES**

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government and the State of Florida. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Organization expects such amounts, if any, to be immaterial.

**COMMUNITY BASED CARE OF BREVARD, INC.  
D/B/A BREVARD FAMILY PARTNERSHIP AND AFFILIATES  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE M – CONTRIBUTED NON-FINANCIAL ASSETS**

Contributed services that qualify as specialized services and donated items are recorded at their estimated fair value at the date of receipt. Donated materials and services are presented in the accompanying statement of activity and statement of functional expenses as contributions of non-financial assets and non-financial expenses, respectively. During the year ended June 30, 2023, contributed non-financial assets consisted of \$279,230 of gifts and materials.

Volunteer services provided to the Organization to carry out its mission do not meet the criterion used to record donated services; therefore, they have not been recorded in the accompanying financial statements.

**NOTE N – FUNCTIONAL EXPENSES**

The consolidated financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include occupancy, depreciation, salaries and wages, benefits, payroll taxes, professional services, office expenses, insurance, and others, which are allocated on the basis of estimates of time and effort.

**NOTE O – LIQUIDITY AND AVAILABILITY OF RESOURCES**

The Organization’s financial assets available within one year of the statements of financial position date for general expenditures are as follows:

Cash and cash equivalents	\$ 456,560
Grants and contracts receivable	7,988,311
Due from DCF	<u>2,538,837</u>
 Total financial assets available within one year	 <u>10,983,708</u>
 Less:	
Accounts payable	7,313,778
Accrued expenses	1,767,108
Refundable advances	612,157
Future lease payments	<u>763,390</u>
 Total financial liabilities due within one year	 <u>10,456,433</u>
 Total financial assets available within one year	 <u><u>\$ 527,275</u></u>

**COMMUNITY BASED CARE OF BREVARD, INC.  
D/B/A BREVARD FAMILY PARTNERSHIP AND AFFILIATES  
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS  
JUNE 30, 2023**

**NOTE O – LIQUIDITY AND AVAILABILITY OF RESOURCES (continued)**

As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. To help manage unanticipated liquidity needs, Community Based Care of Brevard, Inc. has a committed line of credit of \$500,000, which it has drawn upon in the current year and is outstanding as of June 30, 2023. In addition, an affiliate has a committed line of credit of \$150,000, which it has drawn upon in the current year and is outstanding as of June 30, 2023.

A portion of cash and cash equivalents and grants and contracts receivable are set aside per donor restrictions. The total amount restricted is in the amount of \$17,525. The remaining grants and contracts receivable not restricted are expected to be received within one year.

Prepaid, property and equipment, and other asset amounts are amounts not available for spending amounts.

**SUPPLEMENTAL INFORMATION**

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

**CONSOLIDATING STATEMENT OF FINANCIAL POSITION**

**June 30, 2023**

	<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>
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	\$ 299,520	\$ 93,713	\$ 23,298
Grants and contracts receivable	1,897,275	2,683,920	502,565
Due from DCF	2,538,837	-	-
Due from affiliate	9,806,951	400,032	2,486
Prepaid expenses and other current assets	98,729	4,593	1,635
<b>TOTAL CURRENT ASSETS</b>	<b>14,641,312</b>	<b>3,182,258</b>	<b>529,984</b>
Investments	169,043	-	-
Property and equipment, net	428,053	-	-
Deposits	53,300	-	-
Operating lease right-of-use asset	2,980,211	-	-
<b>TOTAL ASSETS</b>	<b>\$ 18,271,919</b>	<b>\$ 3,182,258</b>	<b>\$ 529,984</b>
<b>LIABILITIES AND NET ASSETS</b>			
<b>CURRENT LIABILITIES</b>			
Accounts payable	\$ 7,229,326	\$ 10,591	\$ -
Accrued expenses	732,754	334,342	195,181
Refundable advances	609,036	-	750
Due to affiliate	6,268,543	2,801	10,000
Due to parent	-	1,900,269	314,536
Operating lease liability	762,908	-	-
Interest payable	-	482	-
<b>TOTAL CURRENT LIABILITIES</b>	<b>15,602,567</b>	<b>2,248,485</b>	<b>520,467</b>
Non-current operating lease liability	2,278,077	-	-
Lines of credit	500,000	150,000	-
<b>TOTAL LIABILITIES</b>	<b>18,380,644</b>	<b>2,398,485</b>	<b>520,467</b>
<b>NET ASSETS</b>			
Without donor restrictions			
Operating income	(554,303)	783,773	9,517
Invested in capital assets	428,053	-	-
Total without donor restrictions	(126,250)	783,773	9,517
With donor restrictions	17,525	-	-
<b>TOTAL NET ASSETS</b>	<b>(108,725)</b>	<b>783,773</b>	<b>9,517</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 18,271,919</b>	<b>\$ 3,182,258</b>	<b>\$ 529,984</b>

Family Allies, Inc.	Brevard Family Partnership Foundation, Inc.	Consolidating Entries	Total
\$ 26,800	\$ 13,229	\$ -	\$ 456,560
2,904,551	-	-	7,988,311
-	-	-	2,538,837
12,398	-	(10,221,867)	-
8,976	725	-	114,658
<hr/>	<hr/>	<hr/>	<hr/>
2,952,725	13,954	(10,221,867)	11,098,366
-	-	-	169,043
5,498	-	-	433,551
-	-	-	53,300
-	-	-	2,980,211
<hr/>	<hr/>	<hr/>	<hr/>
\$ 2,958,223	\$ 13,954	\$ (10,221,867)	\$ 14,734,471
<hr/>	<hr/>	<hr/>	<hr/>
\$ 73,319	\$ 542	\$ -	\$ 7,313,778
504,831	-	-	1,767,108
-	2,371	-	612,157
400,032	2,083	(6,683,459)	-
1,303,296	20,307	(3,538,408)	-
-	-	-	762,908
-	-	-	482
<hr/>	<hr/>	<hr/>	<hr/>
2,281,478	25,303	(10,221,867)	10,456,433
-	-	-	2,278,077
-	-	-	650,000
<hr/>	<hr/>	<hr/>	<hr/>
2,281,478	25,303	(10,221,867)	13,384,510
<hr/>	<hr/>	<hr/>	<hr/>
671,247	(11,349)	-	898,885
5,498	-	-	433,551
<hr/>	<hr/>	<hr/>	<hr/>
676,745	(11,349)	-	1,332,436
-	-	-	17,525
<hr/>	<hr/>	<hr/>	<hr/>
676,745	(11,349)	-	1,349,961
<hr/>	<hr/>	<hr/>	<hr/>
\$ 2,958,223	\$ 13,954	\$ (10,221,867)	\$ 14,734,471
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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, 2023

	<b>Community Based Care of Brevard, Inc. Without Donor Restrictions</b>	<b>Community Based Care of Brevard, Inc. With Donor Restrictions</b>	<b>Community Based Care of Brevard, Inc. Total</b>	<b>Brevard C.A.R.E.S., Inc. Total</b>
<b>REVENUES AND SUPPORT</b>				
Contracts, grants and contributions from government agencies	\$ 43,813,437	\$ -	\$ 43,813,437	\$ 4,249,375
Contracts, grants and contributions from other agencies	1,637,632	-	1,637,632	1,593,972
Contributions - cash	26,998	-	26,998	6,832
Contributions of non-financial assets - gifts and incidental	219,357	-	219,357	37,080
Interest income	9,196	-	9,196	1,921
Miscellaneous income	108,812	-	108,812	311,654
Net assets released from restrictions	1,429	(1,429)	-	-
Total revenues and support	<u>45,816,861</u>	<u>(1,429)</u>	<u>45,815,432</u>	<u>6,200,834</u>
<b>EXPENSES</b>				
Program services	44,369,818	-	44,369,818	5,691,313
Management and general	1,651,836	-	1,651,836	219,960
Total expenses	<u>46,021,654</u>	<u>-</u>	<u>46,021,654</u>	<u>5,911,273</u>
Changes in net assets	(204,793)	(1,429)	(206,222)	289,561
<b>NET ASSETS, BEGINNING OF YEAR</b>	<u>78,543</u>	<u>18,954</u>	<u>97,497</u>	<u>494,212</u>
<b>NET ASSETS, END OF YEAR</b>	<u>\$ (126,250)</u>	<u>\$ 17,525</u>	<u>\$ (108,725)</u>	<u>\$ 783,773</u>

<b>The National Center for Innovation and Excellence, Inc. Total</b>	<b>Family Allies, Inc. Total</b>	<b>Brevard Family Partnership Foundation, Inc. Total</b>	<b>Consolidating Entries</b>	<b>Total</b>
\$ 285,465	\$ 8,347,144	\$ -	\$ (12,881,984)	\$ 43,813,437
290,628	-	-	-	3,522,232
-	444	26,725	-	60,999
237	15,800	6,756	-	279,230
-	1,940	-	-	13,057
73,650	504,913	68,049	-	1,067,078
-	-	-	-	-
<u>649,980</u>	<u>8,870,241</u>	<u>101,530</u>	<u>(12,881,984)</u>	<u>48,756,033</u>
578,437	8,004,408	99,287	(12,853,992)	45,889,271
<u>203,859</u>	<u>373,715</u>	<u>3,781</u>	<u>(27,992)</u>	<u>2,425,159</u>
<u>782,296</u>	<u>8,378,123</u>	<u>103,068</u>	<u>(12,881,984)</u>	<u>48,314,430</u>
(132,316)	492,118	(1,538)	-	441,603
<u>141,833</u>	<u>184,627</u>	<u>(9,811)</u>	<u>-</u>	<u>908,358</u>
<u>\$ 9,517</u>	<u>\$ 676,745</u>	<u>\$ (11,349)</u>	<u>\$ -</u>	<u>\$ 1,349,961</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, 2023**

	<b>Community Based Care of Brevard, Inc.</b>			<b>Brevard C.A.R.E.S., Inc.</b>		
	<b>Program Services</b>	<b>Management and General</b>	<b>Total</b>	<b>Program Services</b>	<b>Management and General</b>	<b>Total</b>
Out of home	\$ 11,203,226	\$ -	\$ 11,203,226	\$ -	\$ -	\$ -
Purchased services	15,269,561	-	15,269,561	61,026	105	61,131
Salaries and benefits	5,683,598	1,272,136	6,955,734	4,802,225	201,530	5,003,755
Adoption	7,745,532	-	7,745,532	-	-	-
Occupancy	355,244	82,943	438,187	358,367	13,749	372,116
Independent living	1,077,056	-	1,077,056	-	-	-
IT expenses	220,482	24,216	244,698	6,748	171	6,919
Professional and consulting	175,768	6,172	181,940	1,475	73	1,548
Travel	49,875	16,664	66,539	106,386	711	107,097
Insurance	242,384	92,394	334,778	171	8	179
Community training/conference	29,112	-	29,112	8,471	-	8,471
Expendable furniture	71,498	19,817	91,315	67,567	16	67,583
Drug, fingerprinting and background	94,233	1,105	95,338	4,355	73	4,428
Non-financial expense and donations	219,357	-	219,357	37,080	-	37,080
Legal fees	-	-	-	-	-	-
Depreciation	105,434	-	105,434	-	-	-
Public relations	45,715	837	46,552	5,416	91	5,507
Supplies	70,558	18,827	89,385	15,351	48	15,399
Printing and reproduction	5,156	29	5,185	10,924	271	11,195
Staff training/conference	29,800	4,555	34,355	27,436	399	27,835
Licenses and accreditation	138,916	146	139,062	74,661	329	74,990
Membership and dues fees	33,371	-	33,371	-	-	-
Communication services	97,609	29,793	127,402	3,807	184	3,991
File retrieval/storage	42,294	4,298	46,592	8,982	385	9,367
Leased equipment	22,695	9,640	32,335	4,987	248	5,235
Accounting fees	-	41,692	41,692	13,867	679	14,546
Management fees - ML	-	1,331	1,331	-	-	-
Equipment maintenance	7,593	200	7,793	2,225	110	2,335
Telephone	9,828	1,754	11,582	50,929	-	50,929
Paper	1,525	550	2,075	702	34	736
Business meetings	5,626	-	5,626	656	-	656
Postage & delivery	1,500	4,250	5,750	3,645	120	3,765
Employee activities	-	11,524	11,524	7,541	-	7,541
Publications and subscriptions	35,703	-	35,703	5,712	240	5,952
Bank charges	8,966	6,129	15,095	601	111	712
Employment advertising	2,150	350	2,500	-	-	-
Agency fundraising	-	484	484	-	275	275
BFP support unit expense	957,618	-	957,618	-	-	-
Cares support unit expense	310,835	-	310,835	-	-	-
Family allies support unit expense	-	-	-	-	-	-
NCIE support unit expense	-	-	-	-	-	-
<b>TOTAL EXPENSES</b>	<b>\$ 44,369,818</b>	<b>\$ 1,651,836</b>	<b>\$ 46,021,654</b>	<b>\$ 5,691,313</b>	<b>\$ 219,960</b>	<b>\$ 5,911,273</b>

The National Center for Innovation and Excellence, Inc.			Family Allies, Inc.			Brevard Family Partnership Foundation, Inc.			Consolidating	Total
Program Services	Management and General	Total	Program Services	Management and General	Total	Program Services	Management and General	Total	Entries	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,203,226
13,320	-	13,320	122,953	-	122,953	-	-	-	(12,509,770)	2,957,195
445,126	167,688	612,814	6,591,511	309,695	6,901,206	-	-	-	-	19,473,509
-	-	-	-	-	-	1,800	-	1,800	-	7,747,332
8,856	1,164	10,020	630,991	39,598	670,589	-	-	-	-	1,490,912
-	-	-	-	-	-	-	-	-	-	1,077,056
4,465	467	4,932	5,266	358	5,624	-	92	92	-	262,265
6,971	-	6,971	32	-	32	3,380	-	3,380	-	193,871
28,032	-	28,032	315,974	321	316,295	1,465	-	1,465	-	519,428
-	-	-	-	-	-	740	-	740	-	335,697
3,307	-	3,307	4,824	-	4,824	24,233	-	24,233	-	69,947
-	22	22	72,940	3,527	76,467	-	-	-	-	235,387
1,115	-	1,115	9,779	42	9,821	-	-	-	-	110,702
237	-	237	15,800	-	15,800	6,756	-	6,756	-	279,230
-	952	952	112	8	120	-	359	359	-	1,431
-	-	-	-	-	-	-	-	-	-	105,434
11,527	-	11,527	-	-	-	55,510	994	56,504	-	120,090
1,195	132	1,327	19,529	939	20,468	3,131	-	3,131	-	129,710
1,159	-	1,159	4,450	99	4,549	1,374	711	2,085	-	24,173
4,514	-	4,514	4,885	3,330	8,215	-	-	-	-	74,919
29,845	-	29,845	18,276	171	18,447	-	70	70	-	262,414
-	-	-	843	46	889	-	-	-	-	34,260
11,964	1,329	13,293	13,230	902	14,132	-	-	-	-	158,818
-	-	-	5,680	387	6,067	-	-	-	-	62,026
2,945	327	3,272	213	15	228	-	-	-	-	41,070
-	1,010	1,010	15,980	276	16,256	-	1,108	1,108	-	74,612
-	-	-	-	-	-	-	-	-	-	1,331
-	-	-	5,947	405	6,352	-	-	-	-	16,480
-	-	-	94,779	-	94,779	-	-	-	-	157,290
-	-	-	1,894	71	1,965	-	-	-	-	4,776
468	-	468	-	1,015	1,015	-	-	-	-	7,765
295	33	328	8,007	508	8,515	-	17	17	-	18,375
-	1,661	1,661	-	11,534	11,534	-	24	24	-	32,284
3,096	344	3,440	7,126	468	7,594	-	-	-	-	52,689
-	728	728	-	-	-	898	354	1,252	-	17,787
-	-	-	-	-	-	-	-	-	-	2,500
-	10	10	-	-	-	-	52	52	-	821
-	-	-	-	-	-	-	-	-	-	957,618
-	-	-	-	-	-	-	-	-	(310,835)	-
-	-	-	33,387	-	33,387	-	-	-	(33,387)	-
-	27,992	27,992	-	-	-	-	-	-	(27,992)	-
<u>\$ 578,437</u>	<u>\$ 203,859</u>	<u>\$ 782,296</u>	<u>\$ 8,004,408</u>	<u>\$ 373,715</u>	<u>\$ 8,378,123</u>	<u>\$ 99,287</u>	<u>\$ 3,781</u>	<u>\$ 103,068</u>	<u>\$ (12,881,984)</u>	<u>\$ 48,314,430</u>

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, 2023**

	<b>Community Based Care of Brevard, Inc.</b>	<b>Brevard C.A.R.E.S., Inc.</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Changes in net assets	\$ (206,222)	\$ 289,561
Adjustments to reconcile changes in net assets to net cash provided by (used in) operating activities:		
Depreciation	105,434	-
Realized gain on sale of investments	1,072	-
Unrealized gain on investments	(6,347)	-
Non-cash rent	60,774	-
Increase in grants and contracts receivables	(1,290,838)	(1,648,080)
Increase in due from DCF	(1,581,422)	-
Increase (decrease) in prepaid expenses	20,974	3,123
Increase in due to parent	-	964,962
Increase (decrease) in due to affiliate	(1,172,843)	(395,975)
Increase (decrease) in accounts payable	4,335,713	(2,282)
Increase (decrease) in accrued expenses	141,564	(48,749)
Increase (decrease) in refundable advances	(1,351,949)	-
	<u>(944,090)</u>	<u>(837,440)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Proceeds from interest and dividends	(2,441)	482
Purchases of property and equipment	(11,919)	-
	<u>(14,360)</u>	<u>482</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Proceeds from line of credit	500,000	150,000
	<u>(458,450)</u>	<u>(686,958)</u>
Increase (decrease) in cash and cash equivalents		
Cash and cash equivalents, beginning of year	<u>757,970</u>	<u>780,671</u>
Cash and cash equivalents, end of year	<u>\$ 299,520</u>	<u>\$ 93,713</u>

<b>The National Center for Innovation and Excellence, Inc.</b>	<b>Family Allies, Inc.</b>	<b>Brevard Family Partnership Foundation, Inc.</b>	<b>Consolidating Entries</b>	<b>Consolidated Total</b>
\$ (132,316)	\$ 492,118	\$ (1,538)	\$ -	\$ 441,603
-	-	-	-	105,434
-	-	-	-	1,072
-	-	-	-	(6,347)
-	-	-	-	60,774
(210,680)	(1,575,701)	-	-	(4,725,299)
-	-	-	-	(1,581,422)
952	1,194	(725)	-	25,518
99,640	286,801	10,496	(1,361,899)	-
204,836	-	2,083	1,361,899	-
(9,836)	4,056	542	-	4,328,193
17,698	109,962	-	-	220,475
-	-	2,371	-	(1,349,578)
<u>(29,706)</u>	<u>(681,570)</u>	<u>13,229</u>	<u>-</u>	<u>(2,479,577)</u>
-	-	-	-	(1,959)
-	(5,498)	-	-	(17,417)
<u>-</u>	<u>(5,498)</u>	<u>-</u>	<u>-</u>	<u>(19,376)</u>
-	-	-	-	650,000
(29,706)	(687,068)	13,229	-	(1,848,953)
<u>53,004</u>	<u>713,868</u>	<u>-</u>	<u>-</u>	<u>2,305,513</u>
<u>\$ 23,298</u>	<u>\$ 26,800</u>	<u>\$ 13,229</u>	<u>\$ -</u>	<u>\$ 456,560</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**

**Partners**

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Cori G. Cameron  
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American Institute of  
Certified Public  
Accountants

Florida Institute of  
Certified Public  
Accountants

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) (collectively, the "Organization"), which comprise the consolidated statement of financial position as of June 30, 2023, 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 March 14, 2024.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the consolidated financial statements, we considered the Organization's 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 of the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we 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 the Organization's 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  
March 14, 2024



**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' (collectively, the "Organization") 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 the Organization's, major federal programs and state projects for the year ended June 30, 2023. The Organization'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, the Organization's 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, 2023.

***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 the Organization 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 the Organization 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 the Organization'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 the Organization'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 the Organization'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*, the Uniform Guidance, and Chapter 10.650, *Rules of the Auditor General*, 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 the Organization'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 the Organization'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 of the Organization'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.

### **Report on Internal Control over Compliance (continued)**

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, *Rules of the Auditor General*. Accordingly, this report is not suitable for any other purpose.

*Moss, Krusick & Associates, LLC*

Winter Park, Florida

March 14, 2024

**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, 2023**

**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>	
Foster Care IV-E	93.658
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances	93.104
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, 2023

**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, <i>Rules of the Auditor General</i> | No            |
| 4. Dollar threshold used to distinguish between Type A and Type B projects   | \$1,588,350   |

Identification of major projects:

<u>Name of State Project</u>	<u>CSFA Number</u>
Out-of-Home Support	60.074
Kinship Navigator Program	60.207

**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, 2023

Federal/State Agency, Pass-Through Entity, State Project	ALN/ CSFA Number	Grantor's Contract Number	Expenditures
<b>FEDERAL AWARDS</b>			
<b>U.S. Department of Health and Human Services</b>			
Passed through State of Florida			
Department of Children and Families:			
Guardianship Assistance	93.090	GJ401	\$ 178,434
Marylee Allen Promoting Safe and Stable Families	93.556	GJ401	778,706
Social Services Block Grant	93.667	GJ401	2,901,463
Temporary Assistance for Needy Families-TANF Cluster	93.558	GJ401	3,057,129
Foster Care Title IV-E	93.658	GJ401	6,281,839
Stephanie Tubbs Jones Child Welfare Services Program	93.645	GJ401	420,827
Adoption Assistance	93.659	GJ401	4,865,829
Medical Assistance Program	93.778	GJ401	37,424
John H Chafee Care Program for Successful Transition to Adulthood	93.674	GJ401	598,136
Chafee Education and Training Vouchers Program (ETV)	93.599	GJ401	31,066
Grants to States for Access and Visitation Programs	93.597	GJ401	8,362
Child Abuse and Neglect State Grants	93.669	GJ401	112,653
Child Abuse and Neglect State Grants	93.669	GJ201	210,647
Total Child Abuse and Neglect State Grants			<u>323,300</u>
Adoption Incentive Payments	93.603	GJ401	18,192
Passed through State of Florida			
Brevard County			
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances	93.104	1H79SM082949-01	<u>967,425</u>
<b>Total Expenditures of Federal Awards and Department of Health and Human Services</b>			<b><u>\$ 20,468,132</u></b>
<b>STATE FINANCIAL ASSISTANCE</b>			
<b>State of Florida, Department of Children and Families:</b>			
Out of Home Supports	60.074	GJ401	\$ 3,980,587
The Independent Living and Road-to-Independence	60.112	GJ401	171,812
CBC-Sexually Exploited Children	60.138	GJ401	148,668
CBC-Adoption Services	60.076	GJ401	80,312
Extended Foster Care Program	60.141	GJ401	467,541
CBC-Purchase for Therapeutic Services for Children	60.183	GJ401	253,918
Guardian Assistance Program	60.210	GJ401	65,236
Kinship Navigation Program	60.207	GJ401	347,942
Family Finders Program	60.206	GJ401	65,924
State Funded Child Care Subsidy	60.244	GJ401	674,897
Fatherhood Engagement Specialists	60.211	GJ401	20,516
Early Childhood Court Case Management & Prevention Services	60.225	GJ401	<u>74,862</u>
<b>Total Expenditures of State Financial Assistance and Department of Children and Families</b>			<b><u>\$ 6,352,215</u></b>
<b>STATE MATCHING OF FEDERAL AWARDS</b>			
<b>Department of Children and Families</b>			
Guardianship Assistance	93.090	GJ401	\$ 90,900
Marylee Allen Promoting Safe and Stable Families	93.556	GJ401	10,362
Chafee Education and Training Vouchers Program	93.599	GJ401	7,767
Stephanie Tubbs Jones Child Welfare Services Program	93.645	GJ401	140,276
Adoption Assistance	93.659	GJ401	2,896,710
John H Chafee Care Program for Successful Transition to Adulthood	93.674	GJ401	46,834
Medical Assistance Program	93.778	GJ401	37,424
Temporary Assistance for Needy Families-TANF Cluster	93.558	GJ401	1,226,468
Foster Care Title IV-E	93.658	GJ401	5,214,717
To be Tested Pursuant to OCA Activity	93.XXX	GJ401	<u>7,321,632</u>
<b>Total Expenditures of State Matching of Federal Awards</b>			<b><u>\$ 16,993,090</u></b>
<b>TOTAL FEDERAL AWARDS, STATE FINANCIAL ASSISTANCE, AND STATE MATCHING OF FEDERAL AWARDS</b>			<b><u>\$ 43,813,437</u></b>

**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 affiliates, Brevard C.A.R.E.S., Inc., The National Center for Innovation and Excellence, Inc., and Family Allies, 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, 2023. The indirect cost rates used on the Organization's federal programs and state projects are determined by the relevant federal or state agency.

**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, 2023**

**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	\$ 413,395
Social Services Block Grant	93.667	956,984
Temporary Assistance for Needy Families	93.558	1,791,852
Foster Care Title IV-E	93.658	3,151,123
Child Welfare Services-State Grant	93.645	271,470
Adoption Assistance	93.659	298,533
John H Chafee Care Program for Successful Transition to Adulthood	93.674	156,547
Child Abuse and Neglect State Grants	93.669	112,647
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances	93.104	<u>639,440</u>
Total Federal Awards		<u>7,791,991</u>

State Matching of Federal Awards

Marylee Allen Promoting Safe and Stable Families	93.556	7,073
Stephanie Tubbs Jones Child Welfare Services Program	93.645	90,490
Adoption Assistance	93.659	299,328
John H Chafee Care Program for Successful Transition to Adulthood	93.674	39,137
Temporary Assistance for Needy Families-TANF Cluster	93.558	672,116
Foster Care Title IV-E	93.658	2,736,696
To be Tested Pursuant to OCA Activity	93.XXX	<u>3,965,730</u>

Total State Matching of Federal Awards 7,810,570

State Financial Assistance:

State of Florida, Department of Children and Families		
Out-of-Home Supports	60.074	2,728,429
CBC-Adoption Services	60.076	11,228
CBC-Purchase for Therapeutic Services for Children	60.183	38,851
CBC-Extended Foster Care Program	60.141	190,718
Family Finders Program	60.206	64,083
Kinship Navigation Program	60.207	122,218
Early Childhood Court Case Management & Prevention Services	60.225	495
CBC-Sexually Exploited Children	60.138	<u>96,475</u>

Total State Financial Assistance 3,252,497

Total Federal Awards, State Matching of Federal Awards, and State Financial Assistance \$ 18,855,058

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, 2023**

**Note (5): Sub-recipients (continued)**

Subrecipients are as follows:

ALPHA House of Pinellas County	\$ 3,467
Anchor House Ministries	19,514
Aspire Health Partners	25,777
Attain	80,747
Brevard Behavioral Consultants	19,394
Brevard CARES	4,248,635
Camelot Community Care	567,173
Children's Harbor	81,585
Coastal Behavioral Therapy	112,990
Cross Roads Hope Academy	100,584
Crosswinds Youth Services	894,578
Del B Angels	507,298
Devereux	549,407
Family Allies	8,285,495
FL Baptist Children's Home (One More Child)	207,534
Florida United Methodist Children's Home (FUMCH)	54,000
Friends of Children and Families	643,247
Grandbrook Homecare	293,937
Hands of Mercy	27,772
Home Safe	62,374
Images of Glory	127,925
Integrity Care Group Homes	48,625
Miracles Outreach	30,780
National Center for Innovation and Excellence	285,465
Our Mother's Home	12,750
Pediatric Pavilion	17,325
Res-Care	149,522
St Augustine Youth Services (SAYS)	155,031
The Haven for Children	1,121,820
Waypoint Residential Care/Twin Oaks Juvenile	91,250
Yellow Umbrella	29,057
	<u>18,855,058</u>
	<u>\$ 18,855,058</u>

See independent auditor's report.