

**COMMUNITY PARTNERSHIP FOR
CHILDREN, INC.**

FINANCIAL STATEMENTS

June 30, 2023

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Partners

W. Ed Moss, Jr.
Joe M. Krusick
Cori G. Cameron
Bob P. Marchewka
Ric Perez
Renee C. Varga
Richard F. Hayes
Frank J. Guida
John J. Rody, Jr.
Shawn M. Marshall

Winter Park, FL 32789
501 S. New York Ave.
Suite 100
Phone: 407-644-5811
www.mosskrusick.com

N. Palm Beach, FL 33408
631 US Highway One
Suite 405
Phone: 561-848-9300

Miami Lakes, FL 33016
7900 NW 155th Street
Suite 201
Phone: 305-445-7956

American Institute of
Certified Public
Accountants

Florida Institute of
Certified Public
Accountants

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Community Partnership for Children, Inc.
Daytona Beach, Florida

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Community Partnership for Children, Inc. (a nonprofit corporation), which comprise the statement of financial position as of June 30, 2023, and the related 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 financial statements present fairly, in all material respects, the financial position of Community Partnership for Children, Inc. 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 Community Partnership for Children, Inc. 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 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 financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Community Partnership for Children, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 financial statements.

Auditor's Responsibilities for the Audit of the Financial Statements (continued)

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 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 Community Partnership for Children, Inc.'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 Community Partnership for Children, Inc.'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 projects, 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*, is presented for purposes of additional analysis and is not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 projects is fairly stated, in all material respects, in relation to the 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 5, 2024, on our consideration of Community Partnership for Children, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is 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 Community Partnership for Children, Inc.'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 Community Partnership for Children, Inc.'s internal control over financial reporting and compliance.

Moss, Krusick & Associates, LLC

Winter Park, Florida
March 5, 2024

COMMUNITY PARTNERSHIP FOR CHILDREN, INC.

STATEMENT OF FINANCIAL POSITION

June 30, 2023

ASSETS

	Without Donor Restrictions	With Donor Restrictions	Total
Current assets			
Cash and cash equivalents	\$ 17,325,943	\$ 23,197	\$ 17,349,140
Restricted trust funds	177,340	-	177,340
Accounts receivable	379,501	-	379,501
Prepaid expenses	108,804	-	108,804
	<hr/>	<hr/>	<hr/>
Total current assets	17,991,588	23,197	18,014,785
Operating lease right-of-use assets	3,962,301	-	3,962,301
Deposits	75,330	-	75,330
Furniture and equipment, net	687,318	-	687,318
Other non-current assets	106,785	-	106,785
	<hr/>	<hr/>	<hr/>
Total assets	<u>\$ 22,823,322</u>	<u>\$ 23,197</u>	<u>\$ 22,846,519</u>

LIABILITIES AND NET ASSETS

Current liabilities			
Accounts payable	\$ 3,276,550	\$ -	\$ 3,276,550
Accrued expenses	911,756	-	911,756
Restricted trust funds	192,061	-	192,061
Refundable advance	12,913,516	-	12,913,516
Short-term lease liability	879,882	-	879,882
	<hr/>	<hr/>	<hr/>
Total current liabilities	18,173,766	-	18,173,766
Operating lease liabilities	3,101,168	-	3,101,168
	<hr/>	<hr/>	<hr/>
Total liabilities	21,274,934	-	21,274,934
Net assets			
Without donor restrictions	1,548,388	-	1,548,388
With donor restrictions	-	23,197	23,197
	<hr/>	<hr/>	<hr/>
Total net assets	1,548,388	23,197	1,571,585
	<hr/>	<hr/>	<hr/>
Total liabilities and net assets	<u>\$ 22,823,322</u>	<u>\$ 23,197</u>	<u>\$ 22,846,519</u>

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

COMMUNITY PARTNERSHIP FOR CHILDREN, INC.

STATEMENT OF ACTIVITIES

Year Ended June 30, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES AND SUPPORT			
Contracts, grants and contributions from government agencies	\$ 34,252,436	\$ -	\$ 34,252,436
State matching funds for federal grants	20,352,038	-	20,352,038
Contributions	16,197	36,324	52,521
CBCIH	411,605	-	411,605
Other income	572,986	-	572,986
Contribution of non-financial assets	207,684	-	207,684
Net assets released from restrictions:			
Satisfaction of purpose restrictions	30,100	(30,100)	-
 Total revenues and support	55,843,046	6,224	55,849,270
EXPENSES			
Adoptions	13,783,710	-	13,783,710
Depreciation	119,004	-	119,004
Employee support	42,422	-	42,422
Independent living	1,600,964	-	1,600,964
Non-financial expense	207,684	-	207,684
Insurance	249,426	-	249,426
Occupancy	1,025,093	-	1,025,093
Out of home care room and board	13,896,621	-	13,896,621
Out of home care support	509,934	-	509,934
Purchased services	7,711,832	-	7,711,832
Salaries and benefits	13,999,213	-	13,999,213
Support	853,009	-	853,009
Telecommunications/information	368,740	-	368,740
Travel, meals, and lodging	1,128,384	-	1,128,384
 Total expenses	55,496,036	-	55,496,036
 Change in net assets	347,010	6,224	353,234
 NET ASSETS, BEGINNING OF YEAR	1,201,378	16,973	1,218,351
 NET ASSETS, END OF YEAR	\$ 1,548,388	\$ 23,197	\$ 1,571,585

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

COMMUNITY PARTNERSHIP FOR CHILDREN, INC.

STATEMENT OF CASH FLOWS

Year Ended June 30, 2023

CASH FLOWS FROM OPERATING ACTIVITIES

Increase in net assets	\$ 353,234
Adjustments to reconcile increase in net assets to net cash provided by operating activities:	
Depreciation	119,004
Non-cash rent expense	18,750
Increase in account receivables	(117,987)
Increase in prepaid expenses	(33,096)
Increase in deposits	(29,200)
Increase in accounts payable	453,206
Increase in accrued expenses	160,531
Decrease in client trust funds	(65,242)
Increase in refundable advance	<u>8,246,352</u>
Cash provided by operating activities	<u>9,105,552</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchases of furniture and equipment	<u>(553,443)</u>
Increase in cash, cash equivalents, and restricted cash	8,552,109
Cash, cash equivalents, and restricted cash, beginning of year (See Note A-12)	<u>8,974,371</u>
Cash, cash equivalents, and restricted cash end of year (See Note A-12)	<u><u>\$ 17,526,480</u></u>

SIGNIFICANT NON-CASH TRANSACTIONS - OPERATING LEASE

Operating lease right-of-use asset	<u>\$ 4,508,559</u>
Operating lease liability	<u><u>\$ (4,508,559)</u></u>

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

COMMUNITY PARTNERSHIP FOR CHILDREN, INC.

STATEMENT OF FUNCTIONAL EXPENSES

Year Ended June 30, 2023

	Program Services								
	Adoption	Case Management	Family Preservation	Out of Home Care	Independent Living	Other	Prevention	Administration	Total
Adoptions	\$ 13,714,524	\$ 51,868	\$ -	\$ 3,000	\$ -	\$ 4,318	\$ -	\$ 10,000	\$ 13,783,710
Depreciation	-	-	-	-	-	-	-	119,004	119,004
Employee support	903	22,557	-	-	1,016	16,398	1,016	532	42,422
Independent living	-	-	-	-	1,600,964	-	-	-	1,600,964
Non-financial expense	42,528	-	116,620	-	-	-	46,536	2,000	207,684
Insurance	11,506	198,901	-	-	-	15,635	3,457	19,927	249,426
Occupancy	54,107	744,623	-	-	1,712	84,229	11,558	128,864	1,025,093
Out of home care room and board	94,827	31,095	685,889	12,966,636	-	-	105,824	12,350	13,896,621
Out of home care support	-	334,458	-	173,857	1,107	512	-	-	509,934
Purchased services	97	3,207,857	395,602	1,074,379	452,675	-	2,318,987	262,235	7,711,832
Salaries and benefits	913,944	10,660,475	-	-	49,888	986,091	173,684	1,215,131	13,999,213
Support	78,534	131,923	-	37,154	20,829	265,009	99,186	220,374	853,009
Telecommunications/information	20,996	298,585	-	-	680	22,353	4,793	21,333	368,740
Travel, meals, and lodging	38,266	640,746	-	309,665	3,834	43,878	81,669	10,326	1,128,384
Total expenses	\$ 14,970,232	\$ 16,323,088	\$ 1,198,111	\$ 14,564,691	\$ 2,132,705	\$ 1,438,423	\$ 2,846,710	\$ 2,022,076	\$ 55,496,036

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

Community Partnership for Children, Inc.

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

NOTE A – GENERAL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. General

Community Partnership for Children, Inc. (the “Organization”), a Florida not-for-profit corporation, was formed on December 7, 1999. The Organization signed a start-up contract with the Florida Department of Children and Families (DCF) to develop key competencies in the child protection services process and for the Organization to establish the necessary infrastructure, including policy and procedure development, prior to assuming full responsibility for child protection services as stated in section 409.1671, Florida Statutes. The Organization administers, integrates, coordinates, and assures the delivery of child protection services, emergency shelter, in-home protective services, relative care placements, foster care, foster care supervision, intensive residential treatment, independent living, family reunification, and adoption and appropriate related services in Volusia, Flagler and Putnam counties.

2. Basis of accounting and financial statement presentation

The accompanying financial statements and accompanying 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 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. For example, the Board may designate a portion of net assets without donor restrictions as a quasi-endowment (an amount to be treated by management as if it were part of the donor restricted endowment) for the purpose of securing the Organization’s long-term financial viability.

Net Assets With Donor Restrictions

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

The Organization reports contributions restricted by donors or grantors as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. The Organization reports all other 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 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 I for more information on the composition of net assets with donor restrictions.

3. Cash and cash equivalents

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

Community Partnership for Children, Inc.

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

NOTE A – GENERAL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

4. Accrued vacation

The Organization accrues for vacation benefits earned by employees, but not yet taken. The Organization's employees are not entitled to payment for unused sick days. The Organization's policy allows for employees to carry over a maximum of 320 hours of unused vacation benefits from year to year. As of June 30, 2023, accrued vacation totaled \$412,017, and is included in accrued expenses in the statement of financial position.

5. Income taxes

The Organization is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code; therefore, no income tax provision is required in the accompanying financial statements. The Organization is not classified as a private foundation. Contributions to the Organization are qualified as deductions for charitable contributions.

Management has analyzed the Organization's various federal and state filing positions and believes that its income tax filing positions and deductions are well documented and supported and that no accruals for tax liabilities are necessary. Therefore, no reserves for uncertain income tax positions have been recorded. The Organization remains subject to examination by the US Internal Revenue Service for the years ended June 30, 2021 through June 30, 2023.

6. 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.

7. Furniture and equipment

Furniture 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 \$1,000 and an estimated useful life of at least one year is capitalized at cost when purchased or at estimated fair market value when contributed. Depreciation is computed using the straight-line method over the estimate useful life of the assets, ranging from three to fifteen years. Repairs and maintenance are expensed as incurred.

8. Accounts receivable

Accounts receivable are stated at unpaid balances. The Organization charges off uncollectible accounts receivable when management determines the receivable will not be collected. As of June 30, 2023, the Organization considers all receivable amounts to be fully collectable, thus no allowance for doubtful accounts has been recorded.

Community Partnership for Children, Inc.

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

NOTE A – GENERAL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

9. Functional allocation of expenses

The cost of program and supporting services activities have been summarized on a functional basis in the statements of activities. The statements 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.

10. Revenue recognition

In May 2014, the Financial Accounting Standards Board (FASB) issued Accounting Standards Update (ASU) 2014-09, Revenue from Contracts with Customers (ASC 606), which prescribes a single, common revenue standard to replace most existing revenue recognition guidance, including most industry-specific requirements. The standard outlines a five-step model whereby revenue is recognized as performance obligations within a contract are satisfied.

The Organization adopted ASC 606 and all related amendments effective July 1, 2020. The adoption had no significant impact on the Organization's financial statements.

The Organization follows FASB issued 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 \$45,099, relating to revenue earned during the year ended June 30, 2023. The Organization received amounts in advance under contracts and grants from government agencies of \$12,913,516 that have not been recognized at June 30, 2023, because qualifying expenditures have not yet been incurred.

Contributions received are recorded as with or without donor restrictions, depending on the existence or nature of any donor restrictions. Support that is not restricted is reported as without donor restrictions. All other support is reported as with donor restrictions. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), with donor restriction net assets are reclassified to without donor restriction net assets and reported in the Statement of Activities as net assets released from restrictions.

Community Partnership for Children, Inc.

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

NOTE A – GENERAL AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

11. Contribution of non-financial services and materials

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 as contributions of non-financial assets and non-financial expenses. During the year ended June 30, 2023, these amounted to \$207,684. 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.

12. Statement of cash flows

Ending cash and cash equivalents, and restricted cash in the statement of cash flows totaling \$17,526,480 includes cash and cash equivalents of \$17,349,140 and restricted cash of \$177,340. Beginning cash and cash equivalents, and restricted cash in the statement of cash flows totaling \$8,974,371 includes cash and cash equivalents of \$8,726,305 and restricted cash of \$248,066.

13. Adopted accounting pronouncements

In February 2016, the FASB issued Accounting Standards Update (ASU) 2016-02, *Leases*, 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 modified the classification criteria for accounting for sales-type and direct financing leases. The Organization adopted ASU No. 2016-02 effective July 1, 2022. The impact of the adoption on the Organization's financial statements is disclosed in Note H.

NOTE B – CASH AND CASH EQUIVALENTS

Custodial Credit Risk - The Organization's policy is to place its cash investments with high quality financial institutions. The Organization maintains its cash deposit accounts in institutions which are Federal Deposit Insurance Corporation insured, which provide coverage on balances up to \$250,000 per institution. At June 30, 2023, the Organization had \$17,263,324 in excess of federally insured limits. The Organization has never experienced any losses in such accounts and does not believe it is exposed to any significant credit risk on cash and cash equivalents.

NOTE C – SIGNIFICANT FUNDING SOURCE

The Organization received a substantial amount of its funding (approximately 98%) for the year ended June 30, 2023, from the State of Florida, via the DCF, through contract NJ210, which is effective January 1, 2022 through December 31, 2026. \$306,403,794 for the contract period from January 1, 2022, through December 31, 2026. 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. 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.

Community Partnership for Children, Inc.

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

NOTE D – FURNITURE AND EQUIPMENT

Furniture and equipment and accumulated depreciation at June 30, 2023, are summarized as follows:

Equipment and software	\$ 1,425,550
Furniture and fixtures	243,148
Leasehold improvements	<u>136,551</u>
	1,805,249
Less: accumulated depreciation	<u>(1,117,931)</u>
Furniture and equipment, net	<u>\$ 687,318</u>

Depreciation expense for the year ended June 30, 2023, was \$119,004.

NOTE E – INVESTMENT IN COMMUNITY BASED CARE INTEGRATED HEALTH, LLC & COMMUNITY BASED CARE CASUALTY INSURANCE, LLC

Investments in equity securities of nonpublic entities without readily determinable fair values are carried at cost minus impairment, if any, plus or minus changes resulting from observable price changes in orderly transactions for the identical or a similar investment of the same issuer and totaled \$106,785 as of June 30, 2023. The Organization reviews its equity securities without readily determinable fair values on a regular basis to determine if the investment is impaired. For purposes of this assessment, the Organization considers the investee's cash position, earnings and revenue outlook, liquidity and management ownership, among other factors, in its review. If management's assessment indicates that an impairment exists, the Organization estimates the fair value of the equity investment and recognizes in current earnings an impairment loss that is equal to the difference between the fair value of the equity investment and its carrying amount. There was no deemed impairment for the year ended June 30, 2023.

During 2006, the Organization became a limited partner in the Community Based Care Partnership, Inc. (the "Partnership") for the purpose of bidding on the State of Florida's Child Welfare Prepaid Mental Health Plan. The Partnership was ultimately awarded the agreement, and the Organization, as a limited partner, entered into a prepaid, capitated agreement with the Partnership beginning June 1, 2007. In May of 2014, the Partnership dissolved and the Organization became a limited partner in the CBC Integrated Health, LLC to continue providing care coordination and administrative services for both mental and general health for children in care. The Organization provided child welfare and health services under the contract during the year ended June 30, 2023, recognizing revenue of \$411,605. The Organization's investment in the Partnership is valued at its original 2006 cost, which approximates fair value, of \$56,785 (included in other noncurrent assets) as the investment does not have a readily determinable fair value.

During 2016, the Organization and four other Community Based Care Lead Agency corporations each made initial contributions of \$50,000 to establish CBC Casualty Insurance, LLC (CBCCI). During 2020, an additional partner joined CBCCI. CBCCI is an insurance captive established for the purpose of issuing deductible buy-back insurance policies and providing risk management support to the participating members. The Organization and the other five members each own 16.67% of CBCCI. The Organization's investment in CBCCI is valued at its original 2016 cost, which approximates fair value, of \$50,000 (included in other noncurrent assets) as the investment does not have a readily determinable fair value.

Community Partnership for Children, Inc.

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

NOTE F – LINE OF CREDIT

The Organization has a line of credit with a national bank that allows for borrowings up to \$1,000,000 with an interest rate equal to the adjustable rate of “The Wall Street Journal Prime Rate”, which was 8.25% at June 2023. As of June 30, 2023, there is no balance outstanding on the line of credit.

NOTE G – 401K PLAN

The Organization established a 401K Plan effective July 24, 2010, for all qualifying employees. The Organization’s 401K Plan includes a 401K match for participating employees in an amount equal to 100% of their elective deferrals that does not exceed 4% of the employees’ compensation. Contributions to the profit sharing component of the Plan are at the discretion of the Organization and are determined on an annual basis. The Organization provided for matching contributions of \$175,030 to the Plan for the year ended June 30, 2023. Employees are immediately vested in their contributions and the matching contributions.

NOTE H – OPERATING LEASES

As disclosed in Note A13, the Organization adopted ASU 2016-02, *Leases*, effective July 1, 2022, using the optional transition method. The Organization leases certain office space under agreements classified as operating leases which were required to be included on the statement of financial position under ASU 2016-02 at July 1, 2022 at their net present value of \$4,508,559. The adoption of ASU 2016-02 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.

As of June 30, 2023, the operating lease right of use (ROU) asset had a balance of \$3,962,301, as shown in noncurrent assets on the statement of financial position; the operating lease liability is included in current liabilities (\$879,882) and operating lease liabilities (\$3,101,168). The operating lease asset and liability were calculated utilizing the weighted average discount rate (4.16%), as determined by the Internal Revenue Service. The weighted average remaining term of the operating leases is 5.6 years.

As of June 30, 2023, there were two short-term leases not included in the ROU asset as they are shorter than one year. The future payments for these leases are \$49,242, and these amounts are not included in the calculation of net present value of future payments. 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.

Community Partnership for Children, Inc.

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

NOTE H – OPERATING LEASES (continued)

Lease Costs:

Operating lease cost	\$ 641,101
Total lease cost	<u>\$ 641,101</u>

Other Information:

Cash paid for amounts included in measuring operating lease liability:	
Operating cash flows from operating lease	<u>\$ 595,839</u>
Total cash paid for amounts included in measuring operating lease liability	<u>\$ 595,839</u>

Future minimum lease payments at year end are as follows:

Year ending June 31:		
	2024	\$ 879,882
	2025	872,699
	2026	887,786
	2027	608,838
	2028	567,523
	Thereafter	<u>633,142</u>

Total lease payments	4,449,870
Less: interest	<u>(468,820)</u>
Present value of lease liability	<u>\$ 3,981,050</u>

NOTE I – NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions relate to funds received for specific purposes. These restrictions are considered to expire when the 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	\$ 8,454
KINISH	5,031
CARCH (Career Choice)	3,229
Human Trafficking Victims Donations	2,100
Back to School	1,527
Inspiration Grant Appeal	1,111
Soak-A-Server Adoptions	802
Race for Success	583
Early Childhood Court	274
2-4-2 Book Project	44
Jack and Jill of America	37
Daytona Lagoon	4
	<u>\$ 23,196</u>

Community Partnership for Children, Inc.

NOTES TO FINANCIAL STATEMENTS

June 30, 2023

NOTE J – FUNCTIONAL EXPENSES

The 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 and depreciation, as well as salaries and wages, benefits, payroll taxes, professional services, office expenses, insurance, and others, are allocated on a fixed percentage derived from total staff hours.

NOTE K – 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 without donor restrictions	\$ 17,349,140
Accounts receivable	<u>379,501</u>
Total financial assets available within one year	<u>\$ 17,728,641</u>

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, the Organization has a committed line of credit of \$1,000,000, which it could draw upon.

NOTE L – SUBSEQUENT EVENTS

The Organization has evaluated events and transactions for potential recognition or disclosure in the financial statements through March 5, 2024, the date the financial statements were available to be issued.

The Organization’s investment in CBC Integrated Health, LLC is being withdrawn in the year ended June 30, 2024. The Organization is in the process of executing the appropriate paperwork to formalize the exit.

SUPPLEMENTAL INFORMATION



Partners

W. Ed Moss, Jr.
Joe M. Krusick
Cori G. Cameron
Bob P. Marchewka
Ric Perez
Renee C. Varga
Richard F. Hayes
Frank J. Guida
John J. Rody, Jr.
Shawn M. Marshall

Winter Park, FL 32789
501 S. New York Ave.
Suite 100
Phone: 407-644-5811
www.mosskrusick.com

N. Palm Beach, FL 33408
631 US Highway One
Suite 405
Phone: 561-848-9300

Miami Lakes, FL 33016
7900 NW 155th Street
Suite 201
Phone: 305-445-7956

American Institute of
Certified Public
Accountants

Florida Institute of
Certified Public
Accountants

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

To the Board of Directors of
Community Partnership for Children, Inc.
Daytona Beach, 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 financial statements of Community Partnership for Children, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 5, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Community Partnership for Children, Inc.'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 financial statements, but not for the purpose of expressing an opinion on the effectiveness of Community Partnership for Children, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Community Partnership for Children, Inc.'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 Community Partnership for Children, Inc.'s 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 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 5, 2024



Partners

W. Ed Moss, Jr.
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501 S. New York Ave.
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Phone: 407-644-5811
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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

To the Board of Directors of
Community Partnership for Children, Inc.
Daytona Beach, 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 Partnership for Children, Inc.'s 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 Partnership for Children, Inc.'s major federal programs and state projects for the year ended June 30, 2023. Community Partnership for Children, 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 Partnership for Children, 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, 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 Community Partnership for Children, 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 Partnership for Children, 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 Partnership for Children, 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 Partnership for Children, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance

Auditor's Responsibilities for the Audit of Compliance (continued)

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 Partnership for Children, 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 Partnership for Children, 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 Partnership for Children, 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 of Community Partnership for Children, 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
March 5, 2024

Community Partnership for Children, Inc.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

June 30, 2023

Section I – Summary of Auditor’s Results

Financial Statements

- | | |
|---|---------------|
| 1. Type of auditors’ 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? | None reported |
| 3. Noncompliance material to financial statements noted? | No |

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 |

Identifications of major programs:

<u>Name of Federal Program</u>	<u>ALN Number</u>
Foster Care-Title IV-E	93.658
Social Services Block Grant	93.667
Chafee Foster Care Independent Living	93.674

Community Partnership for Children, Inc.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

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 | |
| | \$750,000 |

Identification of major projects:

<u>Name of State Project</u>	<u>CSFA Number</u>
Out-of-Home Supports	60.074
State Fund Child Care Subsidy	60.244

Section II – Financial Statement Findings

None (no corrective action plan or management letter 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

None (no corrective action plan required)

Section V – Management Letter

No management letter pursuant to Sections 215.97(9)(f) and 215.97(10)(d), Florida Statutes is required since there are no items related to state financial assistance, not already reported in this schedule, required to be reported in the management letter.

COMMUNITY PARTNERSHIP FOR CHILDREN, INC.

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	Transfer to Subrecipients
FEDERAL AWARDS				
U.S. Department of Health and Human Services:				
Passed through State of Florida,				
Department of Children and Families:				
Promoting Safe and Stable Families	93.556	NJ210	\$ 1,025,567	\$ 1,025,492
Social Services Block Grant	93.667	NJ210	2,273,978	576,598
Temporary Assistance for Needy Families-TANF Cluster	93.558	NJ210	3,395,054	1,558,962
Foster Care-Title IV-E	93.658	NJ210	6,670,648	3,701,725
Stephanie Tubbs Jones Child Welfare Services Program	93.645	NJ210	519,996	177,577
Adoption Assistance	93.659	NJ210	9,101,250	105,552
Medical Assistance Program	93.778	NJ210	162,584	-
Chafee Foster Care Independence Program	93.674	NJ210	490,775	108,778
Chafee Education and Training Vouchers Program	93.599	NJ210	76,908	-
Grants to States for Access and Visitation Programs	93.597	NJ210	36,409	36,409
Child Abuse and Neglect State Grants	93.669	NJ210	76,997	58,187
Child Abuse and Neglect State Grants	93.669	LJ003	221,731	221,731
Total Child Abuse and Neglect State Grants	93.669		<u>298,728</u>	<u>279,918</u>
Adoption Incentive Payments	93.603	NJ210	10,843	-
Guardianship Assistance	93.090	NJ210	<u>168,798</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$ 24,231,538</u>	<u>\$ 7,571,011</u>
STATE FINANCIAL ASSISTANCE				
State of Florida, Department of Children and Families:				
Out-of-Home Supports	60.074	NJ210	\$ 7,653,221	\$ 5,481,417
CBC-Adoption Services	60.076	NJ210	57,045	-
CBC-Purchase Therapeutic Services for Children	60.183	NJ210	299,699	265,288
Independent Living Program	60.112	NJ210	40,225	-
Extended Foster Care Program	60.141	NJ210	408,579	145
Guardianship Assistance Program	60.210	NJ210	175,124	-
Kinship Navigator Program	60.207	NJ210	341,867	-
Family Finders Program	60.206	NJ210	121,182	-
State Funded Child Care Subsidy	60.244	NJ210	<u>923,956</u>	<u>-</u>
Total Expenditures of State Financial Assistance			<u>\$ 10,020,898</u>	<u>\$ 5,746,850</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE			<u>\$ 34,252,436</u>	<u>\$ 13,317,861</u>

Basis of Presentation

The accompanying schedule of expenditures of federal awards and state financial assistance is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the 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), the Florida *Executive Office of the Governor's State Projects Compliance Supplement* and Chapter 10.650, *Rules of the Auditor General*, State of Florida. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Indirect Cost Rates

The Organization has elected not to use the 10% de minimis cost rate for its federal programs and state projects for the year ended June 30, 2023. The indirect cost rate of the Organization's federal programs and state projects are determined by the relevant federal or state agency.

Service Provided Contracts

Only revenues earned in accordance with the contract terms are reported as expenditures on the schedule of expenditures of federal awards and state financial assistance.

See independent auditor's report.

COMMUNITY PARTNERSHIP FOR CHILDREN, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

Year Ended June 30, 2023

Sub-recipients

Community Partnership for Children, Inc. provided funding to the following subrecipients as follows:

Abundant Life Ministries	\$ 170,138
Bays	478,229
Children's Home Network	182,886
Children's Home Society of Florida	1,622,220
CHOICES House, Inc.	664,355
Devereux Foundation, Inc.	4,235,808
Florida Baptist Children's Home	455,814
Friends of Children and Families	288,026
Florida United Methodist Church	1,592,331
Hibiscus Children's Center	27,197
Healthy Start Coalition of Flagler & Volusia Counties	2,419,553
Hope Pavilion	195,606
The House Next Door	2,377,306
Neighbor to Family, Inc.	1,984,352
Saint Augustine Youth Services	161,414
TPH	212,446
Twin Oaks	679,916
Unity House	1,429,108
Vision Ministries Outreach	326,956
Safe Haven Academy	178,704
Total	\$ 19,503,661
Passed through Federal Awards	\$ 7,571,011
Passed through State Matching funds	5,746,850
Passed through State Awards	6,364,504
Total	\$ 19,682,365

Matching Funds for Federal Programs

The following funds were provided by the State of Florida, through the Department of Children and Families as matching funds for the Federal Programs:

Federal/State Agency, Pass-Through Entity, State Project	ALN/ CSFA Number	Grantor's Contract Number	Expenditures	Transfer to Subrecipients
Temporary Assistance for Needy Families	93.558	NJ210	\$ 884,276	\$ 486,769
Guardianship Assistance	93.090	NJ210	85,991	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	NJ210	173,332	59,193
Foster Care Title IV-E	93.658	NJ210	5,438,718	2,897,821
Adoption Assistance	93.659	NJ210	5,356,960	105,552
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	NJ210	37,297	25,095
Medical Assistance Program - Medicaid Cluster	93.778	NJ210	162,584	-
Tested pursuant to OCA activity	93.XXX	NJ210	8,180,079	2,785,235
MaryLee Allen Promoting Safe and Stable Families - Title IV-B	93.556	NJ210	13,574	4,839
Chafee Education and Training Vouchers Program (ETV)	93.599	NJ210	19,227	-
			<u>\$ 20,352,038</u>	<u>\$ 6,364,504</u>

See independent auditor's report.