

SUPPLEMENTAL INFORMATION

**FAMILY SUPPORT SERVICES OF NORTH
FLORIDA, INC. AND AFFILIATE**

CONSOLIDATING STATEMENT OF FINANCIAL POSITION

JUNE 30, 2023

	Family Support Services of North Florida, Inc.	FSS Foundation, Inc.	Eliminations	Total
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	\$ 8,155,300	\$ 46,660	\$ -	\$ 8,201,960
Accounts receivable, net	1,047,420	-	-	1,047,420
Investments in marketable securities	-	835,405	-	835,405
Prepaid expenses	85,870	-	-	85,870
TOTAL CURRENT ASSETS	9,288,590	882,065	-	10,170,655
NON-CURRENT ASSETS				
Cash and cash equivalents, restricted	289,336	-	-	289,336
Property and equipment, net	502,040	-	-	502,040
Operating lease right-of-use asset	5,918,876	-	-	5,918,876
TOTAL NON-CURRENT ASSETS	6,710,252	-	-	6,710,252
TOTAL ASSETS	\$ 15,998,842	\$ 882,065	\$ -	\$ 16,880,907
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				
Accounts payable and accrued expenses	\$ 4,141,965	\$ -	\$ -	\$ 4,141,965
Refundable advances	2,700,950	-	-	2,700,950
Due to clients	289,336	-	-	289,336
Operating lease liability	344,298	-	-	344,298
TOTAL CURRENT LIABILITIES	7,476,549	-	-	7,476,549
Non-current operating lease liability	5,600,001	-	-	5,600,001
TOTAL LIABILITIES	13,076,550	-	-	13,076,550
NET ASSETS				
Without donor restrictions	2,804,960	882,065	-	3,687,025
With donor restrictions	117,332	-	-	117,332
TOTAL NET ASSETS	2,922,292	882,065	-	3,804,357
TOTAL LIABILITIES AND NET ASSETS	\$ 15,998,842	\$ 882,065	\$ -	\$ 16,880,907

See independent auditor's report.

**FAMILY SUPPORT SERVICES OF NORTH
FLORIDA, INC. AND AFFILIATE**

CONSOLIDATING STATEMENT OF FINANCIAL POSITION

JUNE 30, 2022

As Restated				
	Family Support Services of North Florida, Inc.	FSS Foundation, Inc.	Eliminations	Total
ASSETS				
CURRENT ASSETS				
Cash and cash equivalents	\$ 4,255,764	\$ 52,508	\$ -	\$ 4,308,272
Accounts receivable, net	2,954,617	-	-	2,954,617
Investments in marketable securities	-	803,775	-	803,775
Prepaid expenses	139,749	-	-	139,749
TOTAL CURRENT ASSETS	7,350,130	856,283	-	8,206,413
NON-CURRENT ASSETS				
Cash and cash equivalents, restricted	304,703	-	-	304,703
Property and equipment, net	374,917	-	-	374,917
Other assets	151,613	-	-	151,613
TOTAL NON-CURRENT ASSETS	831,233	-	-	831,233
TOTAL ASSETS	\$ 8,181,363	\$ 856,283	\$ -	\$ 9,037,646
LIABILITIES AND NET ASSETS				
CURRENT LIABILITIES				
Accounts payable and accrued expenses	\$ 5,115,436	\$ -	\$ -	\$ 5,115,436
Refundable advances	525,949	-	-	525,949
Due to clients	304,703	-	-	304,703
TOTAL CURRENT LIABILITIES	5,946,088	-	-	5,946,088
NET ASSETS				
Without donor restrictions	2,151,840	853,783	-	3,005,623
With donor restrictions	83,435	2,500	-	85,935
TOTAL NET ASSETS	2,235,275	856,283	-	3,091,558
TOTAL LIABILITIES AND NET ASSETS	\$ 8,181,363	\$ 856,283	\$ -	\$ 9,037,646

See independent auditor's report.

**FAMILY SUPPORT SERVICES OF NORTH
FLORIDA, INC. AND AFFILIATE**

CONSOLIDATING STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2023

	Without Donor Restrictions				With Donor Restrictions			Consolidated Total
	Family Support Services of North Florida, Inc.	FSS Foundation, Inc.	Eliminations	Total	Family Support Services of North Florida, Inc.	FSS Foundation, Inc.	Total	
Public Support								
State and federal support	\$ 76,824,805	\$ -	\$ -	\$ 76,824,805	\$ -	\$ -	\$ -	\$ 76,824,805
Local support	1,724,003	-	-	1,724,003	148,408	-	148,408	1,872,411
Total public support	78,548,808	-	-	78,548,808	148,408	-	148,408	78,697,216
Revenues								
Contributed non-financial assets	784,189	-	-	784,189	-	-	-	784,189
Investment income	-	32,033	-	32,033	-	-	-	32,033
Other income	544,929	-	(1,567)	543,362	-	-	-	543,362
Total support and revenues before net assets released from restrictions	79,877,926	32,033	(1,567)	79,908,392	148,408	-	148,408	80,056,800
Net assets released from restrictions - satisfaction of purpose restrictions	114,511	2,500	-	117,011	(114,511)	(2,500)	(117,011)	-
Total revenues and other support	79,992,437	34,533	(1,567)	80,025,403	33,897	(2,500)	31,397	80,056,800
EXPENSES								
Program services								
Child welfare services	76,315,381	-	-	76,315,381	-	-	-	76,315,381
Total program services	76,315,381	-	-	76,315,381	-	-	-	76,315,381
Supporting services								
General and administrative	3,023,936	6,251	(1,567)	3,028,620	-	-	-	3,028,620
Total supporting services	3,023,936	6,251	(1,567)	3,028,620	-	-	-	3,028,620
Total expenses	79,339,317	6,251	(1,567)	79,344,001	-	-	-	79,344,001
Change in net assets	653,120	28,282	-	681,402	33,897	(2,500)	31,397	712,799
NET ASSETS, BEGINNING OF YEAR	2,151,840	853,783	-	3,005,623	83,435	2,500	85,935	3,091,558
NET ASSETS, END OF YEAR	\$ 2,804,960	\$ 882,065	\$ -	\$ 3,687,025	\$ 117,332	\$ -	\$ 117,332	\$ 3,804,357

See independent auditor's report.

**FAMILY SUPPORT SERVICES OF NORTH
FLORIDA, INC. AND AFFILIATE**

CONSOLIDATING STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2022

As Restated

	Without Donor Restrictions			With Donor Restrictions			Consolidated Total
	Family Support Services of North Florida, Inc.	FSS Foundation, Inc.	Eliminations	Total	Family Support Services of North Florida, Inc.	FSS Foundation, Inc.	
Public Support							
State and federal support	\$ 68,624,679	\$ -	\$ -	\$ 68,624,679	\$ -	\$ -	\$ 68,624,679
Local support	1,144,008	-	-	1,144,008	94,461	-	1,238,469
Total public support	69,768,687	-	-	69,768,687	94,461	-	69,863,148
Revenues							
Contributed non-financial assets	770,680	-	-	770,680	-	-	770,680
Investment loss	-	(207,550)	-	(207,550)	-	-	(207,550)
Other income	193,201	-	(8,944)	184,257	-	-	184,257
Total support and revenues before net assets released from restrictions	70,732,568	(207,550)	(8,944)	70,516,074	94,461	-	70,610,535
Net assets released from restrictions - satisfaction of purpose restrictions	93,344	8,000	-	101,344	(93,344)	(8,000)	-
Total revenues and other support	70,825,912	(199,550)	(8,944)	70,617,418	1,117	(8,000)	70,610,535
EXPENSES							
Program services							
Child welfare services	68,336,692	10,000	-	68,346,692	-	-	68,346,692
Total program services	68,336,692	10,000	-	68,346,692	-	-	68,346,692
Supporting services							
General and administrative	2,345,035	15,017	(8,944)	2,351,108	-	-	2,351,108
Total supporting services	2,345,035	15,017	(8,944)	2,351,108	-	-	2,351,108
Total expenses	70,681,727	25,017	(8,944)	70,697,800	-	-	70,697,800
Change in net assets	144,185	(224,567)	-	(80,382)	1,117	(8,000)	(87,265)
NET ASSETS, BEGINNING OF YEAR AS PREVIOUSLY REPORTED	2,285,353	1,078,350	-	3,363,703	82,318	10,500	3,456,521
PRIOR PERIOD ADJUSTMENT	(277,698)	-	-	(277,698)	-	-	(277,698)
NET ASSETS, BEGINNING OF YEAR, AS RESTATED	2,007,655	1,078,350	-	3,086,005	82,318	10,500	3,178,823
NET ASSETS, END OF YEAR	\$ 2,151,840	\$ 853,783	\$ -	\$ 3,005,623	\$ 83,435	\$ 2,500	\$ 3,091,558

See independent auditor's report.

**FAMILY SUPPORT SERVICES OF NORTH
FLORIDA, INC. AND AFFILIATE**

CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED JUNE 30, 2023

	Program Services			Supporting Services				Total	
	Family Support Services of North Florida, Inc.	FSS Foundations, Inc.	Eliminations	Program Services Total	Family Support Services of North Florida, Inc.	FSS Foundations, Inc.	Eliminations		Supporting Services Total
Salaries and related expenses									
Salaries	\$ 8,052,423	\$ -	\$ -	\$ 8,052,423	\$ 1,735,808	\$ -	\$ -	\$ 1,735,808	\$ 9,788,231
Payroll taxes and benefits	2,744,160	-	-	2,744,160	568,023	-	-	568,023	3,312,183
Temprary staffing	21,231	-	-	21,231	-	-	-	-	21,231
Total salaries and related expenses	10,817,814	-	-	10,817,814	2,303,831	-	-	2,303,831	13,121,645
Occupancy									
Rent	571,833	-	-	571,833	124,154	-	-	124,154	695,987
Office space services	159,470	-	-	159,470	20,275	-	-	20,275	179,745
Telephone and data lines	86,149	-	-	86,149	11,827	-	-	11,827	97,976
Repairs and maintenance	8,417	-	-	8,417	308	-	-	308	8,725
Office equipment	210,151	-	-	210,151	12,882	-	-	12,882	223,033
Depreciation	52,117	-	-	52,117	71,425	-	-	71,425	123,542
Total occupancy	1,088,137	-	-	1,088,137	240,871	-	-	240,871	1,329,008
Operating expenses									
Professional services	1,079,335	-	-	1,079,335	139,278	-	-	139,278	1,218,613
Contributed non-financial expenses	784,189	-	-	784,189	-	-	-	-	784,189
Licenses	5,569	-	-	5,569	132,317	1,567	(1,567)	132,317	137,886
Liability insurance	347,215	-	-	347,215	58,377	-	-	58,377	405,592
Printing and publications	3,046	-	-	3,046	2,632	-	-	2,632	5,678
Postage	5,704	-	-	5,704	1,312	-	-	1,312	7,016
Office supplies	121,939	-	-	121,939	15,650	-	-	15,650	137,589
Professional development	21,909	-	-	21,909	-	-	-	-	21,909
Advertising	1,804	-	-	1,804	230	-	-	230	2,034
Public relations and awareness	94,670	-	-	94,670	-	-	-	-	94,670
Dues and subscriptions	108,630	-	-	108,630	18,111	-	-	18,111	126,741
Staff recruiting	-	-	-	-	49,788	-	-	49,788	49,788
Staff travel	178,382	-	-	178,382	50,735	-	-	50,735	229,117
Staff cell phones	110,609	-	-	110,609	9,798	-	-	9,798	120,407
Vehicle expenses	9,277	-	-	9,277	1,006	-	-	1,006	10,283
Other expenses	-	-	-	-	-	4,684	-	4,684	4,684
Total operating expenses	2,872,278	-	-	2,872,278	479,234	6,251	(1,567)	483,918	3,356,196
Contract services									
Miscellaneous contract services	141,059	-	-	141,059	-	-	-	-	141,059
Recruiting and licensing	23,098	-	-	23,098	-	-	-	-	23,098
Contract professional services	190,777	-	-	190,777	-	-	-	-	190,777
Client training services	32,625	-	-	32,625	-	-	-	-	32,625
Other client services and awards	759,749	-	-	759,749	-	-	-	-	759,749
Direct client assistance	920,625	-	-	920,625	-	-	-	-	920,625
Provider services- direct support (FSFN)	40,204,555	-	-	40,204,555	-	-	-	-	40,204,555
Provider services- subrecipients (CMO's)	19,264,664	-	-	19,264,664	-	-	-	-	19,264,664
Total contract services	61,537,152	-	-	61,537,152	-	-	-	-	61,537,152
TOTAL EXPENSES	\$ 76,315,381	\$ -	\$ -	\$ 76,315,381	\$ 3,023,936	\$ 6,251	\$ (1,567)	\$ 3,028,620	\$ 79,344,001

See independent auditor's report.

**FAMILY SUPPORT SERVICES OF NORTH
FLORIDA, INC. AND AFFILIATE**
CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2022

	As Restated								
	Program Services				Supporting Services				
	Family Support Services of North Florida, Inc.	FSS Foundations, Inc.	Eliminations	Program Services Total	Family Support Services of North Florida, Inc.	FSS Foundations, Inc.	Eliminations	Supporting Services Total	Total
Salaries and related expenses									
Salaries	\$ 7,045,570	\$ -	\$ -	\$ 7,045,570	\$ 1,343,076	\$ -	\$ -	\$ 1,343,076	\$ 8,388,646
Payroll taxes and benefits	2,066,366	-	-	2,066,366	309,419	-	-	309,419	2,375,785
Total salaries and related expenses	9,111,936	-	-	9,111,936	1,652,495	-	-	1,652,495	10,764,431
Occupancy									
Rent	598,448	-	-	598,448	93,591	-	-	93,591	692,039
Office space services	128,017	-	-	128,017	11,223	-	-	11,223	139,240
Telephone and data lines	166,486	-	-	166,486	18,042	-	-	18,042	184,528
Repairs and maintenance	7,349	-	-	7,349	202	-	-	202	7,551
Office equipment	211,731	-	-	211,731	7,913	-	-	7,913	219,644
Depreciation	48,839	-	-	48,839	56,755	-	-	56,755	105,594
Total occupancy	1,160,870	-	-	1,160,870	187,726	-	-	187,726	1,348,596
Operating expenses									
Professional services	1,133,414	10,000	-	1,143,414	188,037	-	-	188,037	1,331,451
Contributed non-financial expenses	770,680	-	-	770,680	-	-	-	-	770,680
Licenses	502	-	-	502	126,954	8,944	(8,944)	126,954	127,456
Liability insurance	342,965	-	-	342,965	57,598	-	-	57,598	400,563
Printing and publications	6,800	-	-	6,800	355	-	-	355	7,155
Postage	5,791	-	-	5,791	851	-	-	851	6,642
Office supplies	25,464	-	-	25,464	10,333	-	-	10,333	35,797
Professional development	5,161	-	-	5,161	40	-	-	40	5,201
Advertising	2,225	-	-	2,225	-	-	-	-	2,225
Public relations and awareness	201,553	-	-	201,553	-	-	-	-	201,553
Dues and subscriptions	52,147	-	-	52,147	11,451	-	-	11,451	63,598
Staff recruiting	910	-	-	910	71,364	-	-	71,364	72,274
Staff travel	136,091	-	-	136,091	32,212	-	-	32,212	168,303
Staff cell phones	81,493	-	-	81,493	5,428	-	-	5,428	86,921
Vehicle expenses	6,499	-	-	6,499	191	-	-	191	6,690
Other expenses	-	-	-	-	-	6,073	-	6,073	6,073
Total operating expenses	2,771,695	10,000	-	2,781,695	504,814	15,017	(8,944)	510,887	3,292,582
Contract services									
Miscellaneous contract services	127,866	-	-	127,866	-	-	-	-	127,866
Recruiting and licensing	28,802	-	-	28,802	-	-	-	-	28,802
Contract professional services	441,870	-	-	441,870	-	-	-	-	441,870
Client training services	14,315	-	-	14,315	-	-	-	-	14,315
Other client services and awards	830,965	-	-	830,965	-	-	-	-	830,965
Direct client assistance	747,738	-	-	747,738	-	-	-	-	747,738
Provider services- direct support (FSFN)	36,132,986	-	-	36,132,986	-	-	-	-	36,132,986
Provider services- subrecipients (CMO's)	16,967,649	-	-	16,967,649	-	-	-	-	16,967,649
Total contract services	55,292,191	-	-	55,292,191	-	-	-	-	55,292,191
TOTAL EXPENSES	\$ 68,336,692	\$ 10,000	\$ -	\$ 68,346,692	\$ 2,345,035	\$ 15,017	\$ (8,944)	\$ 2,351,108	\$ 70,697,800

See independent auditor's report.

**FAMILY SUPPORT SERVICES OF NORTH
FLORIDA, INC. AND AFFILIATE
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	Passed-Through to Subrecipients	Expenditures
FEDERAL AWARDS				
U.S. Department of Health and Human Services				
Pass-through program from:				
State of Florida, Department of Children and Families: Promoting Safe and Stable Families	93.556	DJ038	\$ 3,987,839	\$ 4,078,089
Medicaid Cluster				
Medical Assistance Program	93.778	DJ038	-	99,786
Medical Assistance Program	93.778	EJ003	-	224
Total Medical Cluster			<u>-</u>	<u>100,010</u>
Temporary Assistance for Needy Families Block Grant	93.558	DJ038	2,013,483	4,973,248
Temporary Assistance for Needy Families Block Grant	93.558	EJ003	-	349,645
Total for Temporary Assistance for Needy Families Block Grant			<u>2,013,483</u>	<u>5,322,893</u>
Guardianship Assistance	93.090	DJ038	-	11
Chafee Education and Training Vouchers Program	93.599	DJ038	-	38,775
Child Welfare Services-State Grants	93.645	DJ038	370,339	623,181
Foster Care Title IV-E	93.658	DJ038	2,523,941	10,187,774
Foster Care Title IV-E	93.658	EJ003	-	7,953
Total for Foster Care Title IV-E			<u>2,523,941</u>	<u>10,195,727</u>
Adoption Assistance	93.659	DJ038	282,260	13,084,997
Social Services Block Grant	93.667	DJ038	794,366	4,586,106
Social Services Block Grant	93.667	EJ003	-	65,795
Total for Social Services Block Grant			<u>794,366</u>	<u>4,651,901</u>
Child Abuse and Neglect State Grants	93.669	DJ038	89,603	124,813
Chaffee Foster Care for Successful Transition to Adulthood	93.674	DJ038	-	768,888
Adoption Incentive Payments	93.603	DJ038	-	39,904
State Administration Matching Grants for Food Stamp Program	10.561	EJ003	-	226
Pass-through program from:				
Childrens Bureau Enhance Safety of Children Affected by Substance Abuse	93.087	90CU009-01-00	-	740,213
Total U.S. Department of Health and Human Services			<u>10,061,831</u>	<u>39,769,628</u>
U.S. Department of Justice				
Pass-through program from:				
Office for Victims of Crime Crime Victim Assistance/ Discretionary Grants	16.582	2019-V3-GX-0034	-	87,186
Total U.S. Department of Justice			<u>-</u>	<u>87,186</u>
Total Expenditures of Federal Awards			<u>\$ 10,061,831</u>	<u>\$ 39,856,814</u>
State of Florida, Department of Children and Families				
Direct program:				
Out-of-Home Supports	60.074	DJ038	\$ 1,341,098	\$ 4,619,234
The Independent Living and Road-to-Independence Program	60.112	DJ038	-	19,009
CBC-Sexually Exploited Children	60.138	DJ038	-	120,008
CBC-Purchase of Therapeutic Services for Children	60.183	DJ038	102,140	814,839
Kinship Navigator Program	60.207	DJ038	-	645,986
Extended Foster Care Program	60.141	DJ038	-	515,658
CBC-Adoption Services	60.076	DJ038	-	395,255
Family Finders Program	60.206	DJ038	-	90,071
Guardianship Assistance Program	60.210	DJ038	-	79,793
CBC-Fatherhood Engagement Specialists	60.211	DJ038	-	8,930
Early Childhood Court Case Management and Prevention	60.225	DJ038	94,000	110,675
State Funded Child Care Subsidy	60.244	DJ038	-	906,498
Total Expenditures of State Financial Assistance			<u>\$ 1,537,238</u>	<u>\$ 8,325,956</u>
STATE MATCHING OF FEDERAL AWARDS				
Department of Children and Families				
Guardianship Assistance	93.090	DJ038	\$ -	\$ 5
Promoting Safe and Stable Families	93.556	DJ038	10,645	17,703
Chafee Education and Training Vouchers Program	93.599	DJ038	-	9,694
Child Welfare Services-State Grants	93.645	DJ038	123,447	207,727
Adoption Assistance	93.659	DJ038	282,260	7,446,276
Chaffee Foster Care for Successful Transition to Adulthood	93.674	DJ038	-	85,014
Medical Assistance Program	93.778	DJ038	-	99,786
Medical Assistance Program	94.778	EJ003	-	224
Temporary Assistance for Needy Families Block Grant	93.558	DJ038	638,177	1,399,382
State Administration Matching Grants for Food Stamp Program	10.561	EJ003	-	224
Foster Care Title IV-E	93.658	DJ038	2,523,941	7,878,839
Foster Care Title IV-E	94.658	EJ003	-	7,953
To be Tested Pursuant to OCA Activity	93.XXX	EJ003	-	254,089
To be Tested Pursuant to OCA Activity	93.XXX	DJ038	4,085,758	11,235,119
Total Expenditures of State Matching of Federal Awards			<u>\$ 7,664,228</u>	<u>\$ 28,642,035</u>
TOTAL FEDERAL AWARDS, STATE FINANCIAL ASSISTANCE, AND STATE MATCHING OF FEDERAL AWARDS			<u>\$ 19,263,297</u>	<u>\$ 76,824,805</u>

See independent auditor's report.

FAMILY SUPPORT SERVICES OF NORTH FLORIDA, INC. AND AFFILIATE

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE**

YEAR ENDED JUNE 30, 2023

NOTE 1 – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards and state financial assistance (the schedule) includes the federal award and state grant activity of Family Support Services of North Florida, Inc. and Affiliate under programs of the federal and state government for the year ended June 30, 2023. 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) and Chapter 10.650, *Rules of the Auditor General*. Because the schedule presents only a selected portion of the operations of Family Support Services of North Florida, Inc. and Affiliate, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Family Support Services of North Florida, Inc. and Affiliate.

NOTE 2 – BASIS OF ACCOUNTING

This Schedule was prepared on the modified accrual basis of accounting. The modified accrual basis differs from the full accrual basis of accounting in that expenditures for property and equipment are expensed when incurred, rather than being capitalized and depreciated over their useful lives, and expenditures for the principal portion of debt service are expensed when incurred, rather than being applied to reduce the outstanding principal portion of debt, which conforms to the basis of reporting to grantors for reimbursement under the terms of the Organization's federal grants.

NOTE 3 – INDIRECT COST RATES

The Organization is not required to utilize the 10% de minimis indirect cost rate allowed under the Uniform Guidance and does not have a Federally Approved indirect cost rate. Allowable indirect general and administrative costs are allocated to programs, grants, contracts using a base that results in an equitable distribution. The Organization allocates rent expense to various departments based upon the square footage occupied by each Department as a percentage of the total space. Telephone and communication line charges are based upon which departmental FTEs are utilizing these services. Commercial insurance, office supplies, office equipment and similar expenses are charged to departments in proportion to their FTEs.

FAMILY SUPPORT SERVICES OF NORTH FLORIDA, INC. AND AFFILIATE

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE**

YEAR ENDED JUNE 30, 2023

NOTE 4 – RELATIONSHIP OF THE SCHEDULE TO PROGRAM FINANCIAL REPORTS

The amounts reflected in the financial reports submitted to the awarding federal, state and/or pass-through agencies and the Schedule may differ.

Some of the factors that may account for any difference include the following:

- The Organization's fiscal year end may differ from the program's year end.
- Accruals recognized in the Schedule, because of year end procedures, may not be reported in the program financial reports until the next program reporting period.
- Fixed asset purchases and the resultant depreciation charges are recognized as fixed assets in the Organization's consolidated financial statements and as expenditures in the program financial reports and the Schedule.

NOTE 5 – FEDERAL AND STATE CARRY-FORWARD FUNDS

During the year the Organization did not utilize carried forward revenues from the Department of Children and Families.

NOTE 6 – CONTINGENCIES

Grant monies received and disbursed by the Organization are for specific purposes and are subject to review by the grantor agencies. Such audits may result in requests for reimbursement due to disallowed expenditures. Management does not believe that such disallowance, if any, would have a material effect on the financial position of the Organization. As of June 30, 2023, there were no material questioned or disallowed costs as a result of grant audits in process or completed.

NOTE 7 – NONCASH ASSISTANCE

The Organization did not receive any federal noncash assistance for the fiscal year ended June 30, 2023.

NOTE 8 – LOANS AND LOAN GUARANTEES

The Organization did not have any loans or loan guarantee programs required to be reported on the schedule for the fiscal year ended June 30, 2023.



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
Family Support Services of North Florida, Inc. and Affiliate
Jacksonville, 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 Family Support Services of North Florida, Inc. and Affiliate (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 consolidated financial statements, and have issued our report thereon dated February 13, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered Family Support Services of North Florida, Inc. and Affiliate'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 Family Support Services of North Florida, Inc. and Affiliate's internal control. Accordingly, we do not express an opinion on the effectiveness of Family Support Services of North Florida, Inc. and Affiliate'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 Family Support Services of North Florida, Inc. and Affiliate'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
February 13, 2024



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 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
Family Support Services of North Florida, Inc. and Affiliate
Jacksonville, Florida

Report on Compliance for Each Major Federal Program and State Project

Opinion on Each Major Federal Program and State Project

We have audited Family Support Services of North Florida, Inc. and Affiliate’s compliance with the types of compliance requirements identified as subject to the 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 Family Support Services of North Florida, Inc. and Affiliate’s major federal programs and state projects for the year ended June 30, 2023. Family Support Services of North Florida, Inc. and Affiliate’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, Family Support Services of North Florida, Inc. and Affiliate 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* (Chapter 10.650). Our responsibilities under those standards, the Uniform Guidance, and Chapter 10.650 are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Family Support Services of North Florida, Inc. and Affiliate 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 Family Support Services of North Florida, Inc. and Affiliate’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 Family Support Services of North Florida, Inc. and Affiliate'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 Family Support Services of North Florida, Inc. and Affiliate'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*, the Uniform Guidance, and Chapter 10.650 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 Family Support Services of North Florida, Inc. and Affiliate'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, 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 Family Support Services of North Florida, Inc. and Affiliate'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 Family Support Services of North Florida, Inc. and Affiliate'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 and Chapter 10.650, but not for the purpose of expressing an opinion on the effectiveness of Family Support Services of North Florida, Inc. and Affiliate'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 or state project on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or 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 or state project 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 or state project 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
February 13, 2024

FAMILY SUPPORT SERVICES OF NORTH FLORIDA, INC. AND AFFILIATE

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 | \$1,195,704 |
| 5. Auditee qualified as low-risk auditee? | No |

Identification of major programs:

<u>Name of Federal Program</u>	<u>ALN</u>
Adoption Assistance	93.659
Promoting Safe and Stable Families	93.556
Child Welfare Services-State Grants	93.645

FAMILY SUPPORT SERVICES OF NORTH FLORIDA, INC. AND AFFILIATE

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, Rules of the Auditor General | 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 Funded Child Care Subsidy	60.244
CBC-Purchase of Therapeutic Services for Children	60.183

Section II – Financial Statement Findings

No current year findings (no corrective action plan or management letter required)

Section III – Federal Award and State Projects Findings and Questioned Costs

None (there are no items related to Federal Awards or State Financial Assistance required to be reported in the management letter, therefore no management letter issued)

Section IV – Status of Prior Year Audit Findings

There were no prior year audit findings