

Gulf Coast Jewish Family and Community Services, Inc. and Affiliates

Consolidating Statement of Financial Position June 30, 2023

	Gulf Coast Jewish Family and Community Services, Inc.	Gulf Coast Cares, Inc.	Gulf Coast Heron Housing, Inc.	Gulf Coast Egret Housing, Inc.	Eliminations	Total
Assets						
Current assets:						
Cash and cash equivalents	\$ 5,372,391	\$ -	\$ 14,609	\$ 2,864	\$ -	\$ 5,389,864
Restricted cash	13,279	-	257,689	19,292	-	290,260
	<u>5,385,670</u>	<u>-</u>	<u>272,298</u>	<u>22,156</u>	<u>-</u>	<u>5,680,124</u>
Accounts receivable, net	2,349,130	-	1,749	189	(1,653,206)	697,862
Grants receivable	7,160,165	-	-	-	-	7,160,165
Contributions receivable	106,985	-	-	-	-	106,985
Short-term investments	278,164	-	-	-	-	278,164
Prepaid expenses	1,016,415	-	5,285	-	-	1,021,700
Total current assets	<u>16,296,529</u>	<u>-</u>	<u>279,332</u>	<u>22,345</u>	<u>(1,653,206)</u>	<u>14,945,000</u>
Property and equipment, net	3,667,703	-	2,568,440	264,543	-	6,500,686
Right-of-use lease assets—operating	2,117,682	-	-	-	-	2,117,682
Long-term investments	136,830	5,794,697	-	-	-	5,931,527
Beneficial interest in assets held by foundations	223,147	1,031,290	-	-	-	1,254,437
Other assets	101,496	-	-	6,188	-	107,684
Total assets	<u>\$ 22,543,387</u>	<u>\$ 6,825,987</u>	<u>\$ 2,847,772</u>	<u>\$ 293,076</u>	<u>\$ (1,653,206)</u>	<u>\$ 30,857,016</u>
Liabilities and Net Assets						
Current liabilities:						
Current maturities of long-term debt	\$ 175,165	\$ -	\$ -	\$ -	\$ -	\$ 175,165
Accounts payable	730,783	1,313,506	244,603	69,633	(1,596,929)	761,596
Accrued expenses	2,344,381	-	38,758	26,453	(56,277)	2,353,315
Estimated provision for third-party payor liabilities	50,000	-	-	-	-	50,000
Refundable advances	3,505,987	-	-	-	-	3,505,987
Lease liabilities—operating	789,762	-	-	-	-	789,762
Total current liabilities	<u>7,596,078</u>	<u>1,313,506</u>	<u>283,361</u>	<u>96,086</u>	<u>(1,653,206)</u>	<u>7,635,825</u>
Tenant deposits held in trust	-	-	32,286	-	-	32,286
Lease liabilities—operating, net of current maturities	1,309,742	-	-	-	-	1,309,742
Long-term debt, net of current maturities	134,713	-	5,832,392	583,000	-	6,550,105
Total liabilities	<u>9,040,533</u>	<u>1,313,506</u>	<u>6,148,039</u>	<u>679,086</u>	<u>(1,653,206)</u>	<u>15,527,958</u>
Net assets (deficit):						
Without donor restrictions	13,117,919	(233,653)	(3,300,267)	(386,010)	-	9,197,989
With donor restrictions	384,935	5,746,134	-	-	-	6,131,069
Total net assets (deficit)	<u>13,502,854</u>	<u>5,512,481</u>	<u>(3,300,267)</u>	<u>(386,010)</u>	<u>-</u>	<u>15,329,058</u>
Total liabilities and net assets	<u>\$ 22,543,387</u>	<u>\$ 6,825,987</u>	<u>\$ 2,847,772</u>	<u>\$ 293,076</u>	<u>\$ (1,653,206)</u>	<u>\$ 30,857,016</u>

Gulf Coast Jewish Family and Community Services, Inc. and Affiliates

Consolidating Statement of Financial Position June 30, 2022

	Gulf Coast Jewish Family and Community Services, Inc.	Gulf Coast Cares, Inc.	Gulf Coast Heron Housing, Inc.	Gulf Coast Egret Housing, Inc.	Eliminations	Total
Assets						
Current assets:						
Cash and cash equivalents	\$ 4,617,560	\$ -	\$ 36,432	\$ 9,272	\$ -	\$ 4,663,264
Restricted cash	11,529	-	266,002	60,759	-	338,290
	<u>4,629,089</u>	<u>-</u>	<u>302,434</u>	<u>70,031</u>	<u>-</u>	<u>5,001,554</u>
Accounts receivable, net	2,278,516	-	1,694	189	(1,437,396)	843,003
Grants receivable	7,362,244	-	-	-	-	7,362,244
Contributions receivable	114,185	-	-	-	-	114,185
Short-term investments	242,212	-	-	-	-	242,212
Prepaid expenses	486,863	-	5,285	-	-	492,148
Total current assets	<u>15,113,109</u>	<u>-</u>	<u>309,413</u>	<u>70,220</u>	<u>(1,437,396)</u>	<u>14,055,346</u>
Property and equipment, net	3,776,667	-	2,727,224	277,528	-	6,781,419
Long-term investments	127,833	5,543,396	-	-	-	5,671,229
Beneficial interest in assets held by foundations	206,578	977,888	-	-	-	1,184,466
Other assets	101,496	-	-	7,332	-	108,828
Total assets	<u>\$ 19,325,683</u>	<u>\$ 6,521,284</u>	<u>\$ 3,036,637</u>	<u>\$ 355,080</u>	<u>\$ (1,437,396)</u>	<u>\$ 27,801,288</u>
Liabilities and Net Assets						
Current liabilities:						
Current maturities of long-term debt	\$ 170,582	\$ -	\$ -	\$ -	\$ -	\$ 170,582
Accounts payable	592,378	1,312,166	47,394	59,808	(1,405,247)	606,499
Accrued expenses	1,996,133	-	14,630	26,386	(32,149)	2,005,000
Estimated provision for third-party payor liabilities	50,000	-	-	-	-	50,000
Refundable advances	2,129,605	-	38,635	-	-	2,168,240
Total current liabilities	<u>4,938,698</u>	<u>1,312,166</u>	<u>100,659</u>	<u>86,194</u>	<u>(1,437,396)</u>	<u>5,000,321</u>
Tenant deposits held in trust	-	-	31,101	-	-	31,101
Long-term debt, net of current maturities	1,956,514	-	5,832,392	583,000	-	8,371,906
Total liabilities	<u>6,895,212</u>	<u>1,312,166</u>	<u>5,964,152</u>	<u>669,194</u>	<u>(1,437,396)</u>	<u>13,403,328</u>
Net assets (deficit):						
Without donor restrictions	11,581,291	376,751	(2,927,515)	(314,114)	-	8,716,413
With donor restrictions	849,180	4,832,367	-	-	-	5,681,547
Total net assets (deficit)	<u>12,430,471</u>	<u>5,209,118</u>	<u>(2,927,515)</u>	<u>(314,114)</u>	<u>-</u>	<u>14,397,960</u>
Total liabilities and net assets	<u>\$ 19,325,683</u>	<u>\$ 6,521,284</u>	<u>\$ 3,036,637</u>	<u>\$ 355,080</u>	<u>\$ (1,437,396)</u>	<u>\$ 27,801,288</u>

Gulf Coast Jewish Family and Community Services, Inc. and Affiliates

Consolidating Statement of Activities Year Ended June 30, 2023

	Gulf Coast Jewish Family and Community Services, Inc.	Gulf Coast Cares, Inc.	Gulf Coast Heron Housing, Inc.	Gulf Coast Egret Housing, Inc.	Eliminations	Total
Revenues and support:						
Grants and contracts:						
Governmental and other agencies	\$ 41,008,435	\$ -	\$ -	\$ -	\$ -	\$ 41,008,435
Medicaid and Medicare	136,257	-	-	-	-	136,257
Local grants	6,713,439	-	-	-	-	6,713,439
Contributions	1,108,882	-	-	-	(225,000)	883,882
Special events revenue, net of \$103,209 of expenses	511,331	-	-	-	-	511,331
United Way and Jewish Federation allocations	378,328	-	-	-	-	378,328
Contributions of nonfinancial assets	464,398	-	-	-	-	464,398
Investment return designated for current operations	-	225,000	-	-	-	225,000
Program service fees	315,838	-	-	-	-	315,838
Management fees	102,040	-	-	-	(102,040)	-
Rental income	-	-	852,931	100,152	-	953,083
Other income	277,699	-	9,703	6	-	287,408
Total revenues and support	51,016,647	225,000	862,634	100,158	(327,040)	51,877,399
Expenses:						
Program services	46,028,193	-	919,435	152,299	(102,040)	46,997,887
Supporting services	5,849,897	226,340	315,951	19,755	(225,000)	6,186,943
Total expenses	51,878,090	226,340	1,235,386	172,054	(327,040)	53,184,830
Change in net assets before other changes	(861,443)	(1,340)	(372,752)	(71,896)	-	(1,307,431)
Other changes:						
Investment return, net	24,361	466,535	-	-	-	490,896
Less investment return appropriated under the endowment spending rate	-	(225,000)	-	-	-	(225,000)
Change in the value beneficial interest in assets held by foundations	9,465	63,168	-	-	-	72,633
Forgiveness of PPP loan	1,900,000	-	-	-	-	1,900,000
Total other changes	1,933,826	304,703	-	-	-	2,238,529
Change in net assets	1,072,383	303,363	(372,752)	(71,896)	-	931,098
Net assets (deficit):						
Beginning	12,430,471	5,209,118	(2,927,515)	(314,114)	-	14,397,960
Ending	\$ 13,502,854	\$ 5,512,481	\$ (3,300,267)	\$ (386,010)	\$ -	\$ 15,329,058

Gulf Coast Jewish Family and Community Services, Inc. and Affiliates

Consolidating Statement of Activities Year Ended June 30, 2022

	Gulf Coast Jewish Family and Community Services, Inc.	Gulf Coast Cares, Inc.	Gulf Coast Heron Housing, Inc.	Gulf Coast Egret Housing, Inc.	Eliminations	Total
Revenues and support:						
Grants and contracts:						
Governmental and other agencies	\$ 34,746,940	\$ -	\$ -	\$ -	\$ -	\$ 34,746,940
Medicaid and Medicare	362,709	-	-	-	-	362,709
Local grants	5,982,978	-	-	-	-	5,982,978
Contributions	1,016,280	-	-	-	(225,000)	791,280
Special events revenue, net of \$110,469 of expenses	326,702	-	-	-	-	326,702
United Way and Jewish Federation allocations	310,407	-	-	-	-	310,407
Contributions of nonfinancial assets	317,270	-	-	-	-	317,270
Investment return designated for current operations	-	225,000	-	-	-	225,000
Program service fees	357,234	-	-	-	-	357,234
Management fees	102,040	-	-	-	(102,040)	-
Rental income	-	-	835,282	126,200	-	961,482
Other income	337,266	-	8,536	-	(765)	345,037
Total revenues and support	43,859,826	225,000	843,818	126,200	(327,805)	44,727,039
Expenses:						
Program services	38,815,854	-	860,873	62,387	(102,805)	39,636,309
Supporting services	5,191,406	226,936	285,664	21,202	(225,000)	5,500,208
Total expenses	44,007,260	226,936	1,146,537	83,589	(327,805)	45,136,517
Change in net assets before other changes	(147,434)	(1,936)	(302,719)	42,611	-	(409,478)
Other changes:						
Acquisition of TampaBay-Job-Links	438,951	-	-	-	-	438,951
Investment return, net	(12,591)	(885,852)	-	-	-	(898,443)
Less investment return appropriated under the endowment spending rate	-	(225,000)	-	-	-	(225,000)
Change in the value beneficial interest in assets held by foundations	(23,849)	(122,582)	-	-	-	(146,431)
Total other changes	402,511	(1,233,434)	-	-	-	(830,923)
Change in net assets	255,077	(1,235,370)	(302,719)	42,611	-	(1,240,401)
Net assets (deficit):						
Beginning	12,175,394	6,444,488	(2,624,796)	(356,725)	-	15,638,361
Ending	\$ 12,430,471	\$ 5,209,118	\$ (2,927,515)	\$ (314,114)	\$ -	\$ 14,397,960

Gulf Coast Jewish Family and Community Services, Inc. and Affiliates

**Consolidating Statement of Cash Flows
Year Ended June 30, 2023**

	Gulf Coast Jewish Family and Community Services, Inc.	Gulf Coast Cares, Inc.	Gulf Coast Heron Housing, Inc.	Gulf Coast Egret Housing, Inc.	Eliminations	Total
Cash flows from operating activities:						
Change in net assets	\$ 1,072,383	\$ 303,363	\$ (372,752)	\$ (71,896)	\$ -	\$ 931,098
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:					-	
Depreciation and amortization	362,611	-	158,788	12,985	-	534,384
Acquisition of TampaBay-Job-Links, Inc. (noncash portion)	-	-	-	-	-	-
Forgiveness of PPP loan	(1,642,167)	-	-	-	-	(1,642,167)
Realized and unrealized (gains) on investments	(22,176)	(325,196)	-	-	-	(347,372)
Change in value of beneficial assets held by foundations	(9,465)	(63,168)	-	-	-	(72,633)
(Increase) decrease in operating assets:						
Accounts receivable, net	(70,614)	-	676	-	215,810	145,872
Grants receivable	202,079	-	-	-	-	202,079
Contributions receivable	7,200	-	-	-	-	7,200
Prepaid expenses	(529,552)	-	-	-	-	(529,552)
Right-of-use lease assets—operating	1,078,258	-	-	-	-	1,078,258
Other assets	-	-	-	1,144	-	1,144
Increase (decrease) in operating liabilities:						
Accounts payable	138,418	1,339	157,839	9,825	(191,682)	115,739
Accrued expenses	348,248	-	24,128	67	(24,128)	348,315
Refundable advances	1,376,382	-	-	-	-	1,376,382
Lease liabilities—operating	(1,096,449)	-	-	-	-	(1,096,449)
Tenant deposits held in trust	-	-	1,185	-	-	1,185
Net cash provided by (used in) operating activities	1,215,156	(83,662)	(30,136)	(47,875)	-	1,053,483
Cash flows from investing activities:						
Purchases of property and equipment	(253,647)	-	-	-	-	(253,647)
Purchases of investments	(22,773)	(142,306)	-	-	-	(165,079)
Proceeds from sale of investments	-	216,201	-	-	-	216,201
Purchases of assets held by others	(8,222)	(22,929)	-	-	-	(31,151)
Distributions from assets held by others	1,118	32,696	-	-	-	33,814
Net cash (used in) provided by investing activities	(283,524)	83,662	-	-	-	(199,862)
Cash flows from financing activities:						
Principal payments on long-term debt	(175,051)	-	-	-	-	(175,051)
Net cash used in financing activities	(175,051)	-	-	-	-	(175,051)
Net increase (decrease) in cash and cash equivalents and restricted cash	756,581	-	(30,136)	(47,875)	-	678,570
Cash and cash equivalents and restricted cash:						
Beginning	4,629,089	-	302,434	70,031	-	5,001,554
Ending	\$ 5,385,670	\$ -	\$ 272,298	\$ 22,156	\$ -	\$ 5,680,124
Supplemental disclosure of cash flow information:						
Cash payments for interest	\$ 10,791	\$ -	\$ -	\$ -	\$ -	\$ 10,791
Supplemental disclosure of noncash investing and financing activities:						
Forgiveness of PPP Loan	\$ 1,642,167	\$ -	\$ -	\$ -	\$ -	\$ 1,642,167
Operating lease right-of-use assets obtained and liabilities incurred as a result of adoption of ASC 842	\$ 1,776,513	\$ -	\$ -	\$ -	\$ -	\$ 1,776,513
Operating lease right-of-use assets obtained in exchange for new operating lease liabilities	\$ 1,419,427	\$ -	\$ -	\$ -	\$ -	\$ 1,419,427
Cash payments for operating leases	\$ 1,083,397	\$ -	\$ -	\$ -	\$ -	\$ 1,083,397

Gulf Coast Jewish Family and Community Services, Inc. and Affiliates

Consolidating Statement of Cash Flows Year Ended June 30, 2022

	Gulf Coast Jewish Family and Community Services, Inc.	Gulf Coast Cares, Inc.	Gulf Coast Heron Housing, Inc.	Gulf Coast Egret Housing, Inc.	Eliminations	Total
Cash flows from operating activities:						
Change in net assets	\$ 255,077	\$ (1,235,370)	\$ (302,719)	\$ 42,611	\$ -	\$ (1,240,401)
Adjustments to reconcile change in net assets to net cash (used in) provided by operating activities:						
Depreciation and amortization	413,199	-	162,206	13,115	-	588,520
Acquisition of TampaBay-Job-Links, Inc. (noncash portion)	(214,812)	-	-	-	-	(214,812)
Realized and unrealized losses on investments	13,763	1,024,491	-	-	-	1,038,254
Change in value of beneficial assets held by foundations	23,849	122,582	-	-	-	146,431
(Increase) decrease in operating assets:						
Accounts receivable, net	(102,476)	-	(749)	-	(268,800)	(372,025)
Grants receivable	(1,891,694)	-	-	-	-	(1,891,694)
Contributions receivable	69,015	-	-	-	-	69,015
Prepaid expenses	233,994	-	43,032	-	-	277,026
Other assets	4,137	-	34,500	12,514	-	51,151
Increase (decrease) in operating liabilities:						
Accounts payable	22,727	1,935	(269,614)	(18,749)	246,590	(17,111)
Accrued expenses	301,586	-	(22,210)	-	22,210	301,586
Refundable advances	(1,297,966)	-	37,585	-	-	(1,260,381)
Tenant deposits held in trust	-	-	4,928	-	-	4,928
Net cash (used in) provided by operating activities	(2,169,601)	(86,362)	(313,041)	49,491	-	(2,519,513)
Cash flows from investing activities:						
Purchases of property and equipment	(51,950)	-	(34,500)	-	-	(86,450)
Purchases of investments	(470)	(193,636)	-	-	-	(194,106)
Proceeds from sale of investments	2,272	244,754	-	-	-	247,026
Purchases of assets held by others	(4,548)	-	-	-	-	(4,548)
Distributions from assets held by others	1,359	35,244	-	-	-	36,603
Net cash (used in) provided by investing activities	(53,337)	86,362	(34,500)	-	-	(1,475)
Cash flows from financing activities:						
Principal payments on long-term debt	(419,226)	-	-	-	-	(419,226)
Net cash used in financing activities	(419,226)	-	-	-	-	(419,226)
Net change in cash and cash equivalents and restricted cash	(2,642,164)	-	(347,541)	49,491	-	(2,940,214)
Cash and cash equivalents and restricted cash:						
Beginning	7,271,253	-	649,975	20,540	-	7,941,768
Ending	\$ 4,629,089	\$ -	\$ 302,434	\$ 70,031	\$ -	\$ 5,001,554
Supplemental disclosure of cash flow information:						
Cash payments for interest	\$ 54,488	\$ -	\$ -	\$ -	\$ -	\$ 54,488
Supplemental disclosure of noncash investing and financing activities:						
Property, plant and equipment acquired from TampaBay-Job-Links	\$ 36,909	\$ -	\$ -	\$ -	\$ -	\$ 36,909

Gulf Coast Jewish Family and Community Services, Inc. and Affiliates

**Schedule of Support and Revenue and Expenses for Programs
Funded by Juvenile Welfare Board of Pinellas County
Year Ended June 30, 2023**

	Violence Prevention	Family Services Initiative	Teen Parent Engagement	Total
Operating support and revenue:				
Juvenile Welfare Board	\$ 902,649	\$ 579,782	\$ 78,638	\$ 1,561,069
Non-governmental contracts	25,000	-	-	25,000
Other income	1,000	-	-	1,000
In-Kind volunteer hours	519	-	-	519
	<u>929,168</u>	<u>579,782</u>	<u>78,638</u>	<u>1,587,588</u>
Operating expenses:				
Salaries	613,437	414,953	55,656	1,084,046
Payroll taxes and employee benefits	139,823	94,438	12,636	246,897
Occupancy	11,505	12,497	1,097	25,099
Travel	589	6,318	18	6,925
Equipment costs	30,696	1,819	9,031	41,546
Insurance	7,708	5,485	487	13,680
Operating supplies and expenses	23,744	7,363	4,964	36,071
Other	14,228	23	-	14,251
Administrative cost allocations	97,912	63,190	9,764	170,866
	<u>939,642</u>	<u>606,086</u>	<u>93,653</u>	<u>1,639,381</u>
Program loss	<u>\$ (10,474)</u>	<u>\$ (26,304)</u>	<u>\$ (15,015)</u>	<u>\$ (51,793)</u>

*These programs may show income or losses in the fiscal year being reported on as the contract term for this program is October 1st through September 30th.

Gulf Coast Jewish Family and Community Services, Inc. and Affiliates

**Substance Abuse and Mental Health Services
Program/Cost Center Actual Expenses and Revenues
Part I: Actual Funding Sources**

Year Ended June 30, 2023

Funding Sources and Revenue	State-Designated SAMH Cost Centers										
	State SAMH-Funded Cost Centers										
	Audit Mental Health										
	Assessment	Case Management	Fixed Amount	Incidental	Information and Referral	Intervention	Medical Services	Outpatient Group	Outpatient Individual	Outreach	Recovery Support Individual
IA. State SAMH funding:											
(1) Contract # QG014-22	\$ 5,417	\$ 3,300	\$ -	\$ 87,845	\$ 116,888	\$ -	\$ 8,793	\$ 82,445	\$ 30,204	\$ -	\$ 278,324
(2) Contract # 3435617	-	-	-	34,307	-	70,737	-	-	-	30,115	96,072
(3) Contract # ME018	-	-	102,000	-	-	-	-	-	-	-	-
(4) Contract # GCJ20	-	-	-	-	-	-	-	-	-	-	-
(5) Contract # V5114	-	-	-	-	-	-	-	-	-	-	-
(6) Other state agency funding	-	-	-	-	-	-	-	-	-	-	-
Total state SAMH funding	5,417	3,300	102,000	122,152	116,888	70,737	8,793	82,445	30,204	30,115	374,396
IB. Other government funding:											
(1) Other state agency funding	-	-	-	-	-	-	-	-	-	-	-
(2) Medicaid	6,262	7,628	-	-	-	-	10,164	165,761	59,020	-	-
(3) Local governments	-	-	-	-	-	-	-	-	-	-	-
(4) Federal contracts	-	-	-	-	-	-	-	-	-	-	-
Total other government funding	6,262	7,628	-	-	-	-	10,164	165,761	59,020	-	-
IC. All other revenues:											
(1) 1st & 2nd party payments	-	-	-	-	-	-	-	-	-	-	1,992
(2) Medicare	-	-	-	-	-	-	-	-	-	-	-
(3) Contributions	-	-	-	-	-	64	-	-	-	35	-
(4) Other	-	-	-	-	-	-	-	-	-	-	-
(5) In-kind	-	-	-	-	-	-	-	-	-	-	-
Total for all other revenues	-	-	-	-	-	64	-	-	-	35	1,992
Total funding	\$ 11,679	\$ 10,928	\$ 102,000	\$ 122,152	\$ 116,888	\$ 70,801	\$ 18,957	\$ 248,206	\$ 89,224	\$ 30,150	\$ 376,388

(Continued)

Gulf Coast Jewish Family and Community Services, Inc. and Affiliates

Substance Abuse and Mental Health Services
 Program/Cost Center Actual Expenses and Revenues
 Part I: Actual Funding Sources (Continued)

Year Ended June 30, 2023

Funding Sources and Revenue	State-Designated SAMH Cost Center														
	State SAMH Funded Cost Center														
	Adult Mental Health				Child Mental Health				Adult Substance Abuse						
Residential Level I	Residential Level IV	Room and Board/ Supervision Level I	Room and Board/ Supervision Level II	Total Adult Mental Health	Recovery Support Individual	Total Child Mental Health	Clinical Supervision	Incidental	Intervention	Outreach	Selective Prevention	Universal Prevention	Recovery Support Individual	Total Adult Substance Abuse	
IA. State SAMH funding:															
(1) Contract # QG014-22	\$ -	\$ 2,068,283	\$ -	\$ 1,455,356	\$ 4,136,855	\$ -	\$ -	\$ -	\$ 33,939	\$ 81,670	\$ 50,008	\$ 11,823	\$ 55,993	\$ 184,795	\$ 418,228
(2) Contract # 3435617	794,340	385,386	182,620	-	1,593,577	21,870	21,870	1,477	26	-	-	-	-	18,108	19,611
(3) Contract # ME018	-	353,526	-	-	455,526	-	-	-	-	-	-	-	-	-	-
(4) Contract # GCJ20	-	109,650	-	-	109,650	-	-	-	-	-	-	-	-	-	-
(5) Contract # V5114	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(6) Other state agency funding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total state SAMH funding	794,340	2,916,845	182,620	1,455,356	6,295,608	21,870	21,870	1,477	33,965	81,670	50,008	11,823	55,993	202,903	437,839
IB. Other government funding:															
(1) Other state agency funding	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(2) Medicaid	28,762	-	-	-	277,597	-	-	-	-	-	-	-	-	-	-
(3) Local governments	-	-	-	26,024	26,024	-	-	-	-	-	-	-	-	-	-
(4) Federal contracts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total other government funding	28,762	-	-	26,024	303,621	-	-	-	-	-	-	-	-	-	-
IC. All other revenues:															
(1) 1st and 2nd party payments	-	-	7,016	61,122	70,130	453	453	31	-	-	-	-	-	376	407
(2) Medicare	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(3) Contributions	-	-	425	6,250	6,774	-	-	-	-	-	-	-	-	-	-
(4) Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(5) In-kind	-	-	-	1,485	1,485	-	-	-	-	-	-	-	-	-	-
Total for all other revenues	-	-	7,441	68,857	78,389	453	453	31	-	-	-	-	-	376	407
Total funding	\$ 823,102	\$ 2,916,845	\$ 190,061	\$ 1,550,237	\$ 6,677,618	\$ 22,323	\$ 22,323	\$ 1,508	\$ 33,965	\$ 81,670	\$ 50,008	\$ 11,823	\$ 55,993	\$ 203,279	\$ 438,246

(Continued)

Gulf Coast Jewish Family and Community Services, Inc. and Affiliates

**Substance Abuse and Mental Health Services
Program/Cost Center Actual Expenses and Revenues
Part I: Actual Funding Sources (Continued)**

Year Ended June 30, 2023

Funding Sources and Revenue	State-Designated SAMH Cost Center								
	State SAMH-Funded Coast Centers								
	Child Substance Abuse			State-Designated SAMH Cost Centers					
	Recovery Support Individual	Total Child Substance Abuse	Total for State SAMH-Funded Cost Centers	Total for Nonstate-Funded SAMH Cost Centers	Total for All State Designated SAMH Cost Centers	Non SAMH Cost Centers	Administrative	Total Funding	
IA. State SAMH funding:									
(1) Contract # QG014-22	\$ -	\$ -	\$ 4,555,083	\$ -	\$ 4,555,083	\$ -	\$ -	\$ 4,555,083	
(2) Contract # 3435617	18,438	18,438	1,653,496	-	1,653,496	-	-	1,653,496	
(3) Contract # ME018	-	-	455,526	-	455,526	-	-	455,526	
(4) Contract # GCJ20	-	-	109,650	-	109,650	-	-	109,650	
(5) Contract # V5114	-	-	-	-	-	68,156	-	68,156	
(6) Other state agency funding	-	-	-	-	-	18,492,670	-	18,492,670	
Total state SAMH funding	18,438	18,438	6,773,755	-	6,773,755	18,560,826	-	25,334,581	
IB. Other government funding:									
(1) Other state agency funding	-	-	-	-	-	(803,981)	-	(803,981)	
(2) Medicaid	-	-	277,597	-	277,597	67,937	-	345,534	
(3) Local governments	-	-	26,024	280,082	306,106	6,407,333	-	6,713,439	
(4) Federal contracts	-	-	-	-	-	6,582,022	-	6,582,022	
Total other government funding	-	-	303,621	280,082	583,703	12,253,311	-	12,837,014	
IC. All other revenues:									
(1) 1st and 2nd party payments	382	382	71,372	-	71,372	283,214	-	354,586	
(2) Medicare	-	-	-	-	-	-	-	-	
(3) Contributions	-	-	6,774	-	6,774	1,986,765	5,000	1,998,539	
(4) Other	-	-	-	-	-	10,227,695	2,312,329	12,540,024	
(5) In-kind	-	-	1,485	-	1,485	459,609	3,304	464,398	
Total for all other revenues	382	382	79,631	-	79,631	12,957,283	2,320,633	15,357,547	
Total funding	\$ 18,820	\$ 18,820	\$ 7,157,007	\$ 280,082	\$ 7,437,089	\$ 43,771,420	\$ 2,320,633	\$ 53,529,142	

Gulf Coast Jewish Family and Community Services, Inc. and Affiliates

**Substance Abuse and Mental Health Services
Program/Cost Center Actual Expenses and Revenues
Part II: Actual Expenses**

Year Ended June 30, 2023

Expense Categories	State-Designated SAMH Cost Center											
	State SAMH-Funded Cost Center											Residential Level I
	Adult Mental Health											
	Assessment	Case Management	Fixed Amount	Incidental	Information and Referral	Intervention	Medical Services	Outpatient Group	Outpatient Individual	Outreach	Recovery Support Individual	
Contract Number												
IIA. Personnel expenses:												
Salaries	\$ 5,895	\$ 5,901	\$ 55,463	\$ -	\$ 45,343	\$ 40,229	\$ 9,568	\$ 117,043	\$ 42,216	\$ 22,192	\$ 268,312	\$ 435,459
Payroll taxes and benefits	1,114	1,067	12,327	-	10,302	6,952	1,809	23,172	8,338	3,835	38,625	70,216
Total personnel costs	7,009	6,968	67,790	-	55,645	47,181	11,377	140,215	50,554	26,027	306,937	505,675
IIB. Other expenses:												
Building occupancy	1,315	1,253	339	-	12,331	344	2,134	27,440	9,872	190	12,278	101,737
Professional services	742	836	402	-	2,398	200	1,204	12,734	4,630	110	2,313	83,225
Travel	12	11	3,883	-	119	293	20	257	92	161	11,041	254
Equipment	198	210	96	-	1,128	229	322	3,697	1,338	126	2,557	7,215
Food services	-	-	-	-	-	-	-	-	-	-	-	41,883
Indigent drug program	-	-	-	4,830	-	-	-	-	-	-	-	-
Medical and pharmacy	23	26	-	-	78	-	38	403	146	-	-	1,054
Subcontracted services	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	467	471	626	-	3,454	479	757	9,184	3,314	264	6,424	38,246
Interest	40	49	-	-	-	-	65	608	223	-	-	4,865
Adult family stipends	-	-	34,906	-	-	-	-	-	-	-	-	-
Operating supplies and expenses	414	446	26,312	73,019	2,051	2,843	672	7,535	2,731	1,568	6,558	21,856
Other	-	-	-	-	-	-	-	-	-	-	-	-
In-kind	16	19	-	-	-	-	26	241	88	-	-	-
Total other expenses	3,227	3,321	66,564	77,849	21,559	4,388	5,238	62,099	22,434	2,419	41,171	300,335
Total personnel and other expenses	10,236	10,289	134,354	77,849	77,204	51,569	16,615	202,314	72,988	28,446	348,108	806,010
IIC. Distributed indirect costs:												
Administrative	1,405	1,429	15,834	-	10,016	6,061	2,280	27,417	9,898	3,344	50,744	95,003
Total actual operating expenses	11,641	11,718	150,188	77,849	87,220	57,630	18,895	229,731	82,886	31,790	398,852	901,013
IIID. Unallowable costs:												
Unallowable costs	2	2	-	-	34	-	4	57	20	-	378	59
Total actual operating expenses	\$ 11,643	\$ 11,720	\$ 150,188	\$ 77,849	\$ 87,254	\$ 57,630	\$ 18,899	\$ 229,788	\$ 82,906	\$ 31,790	\$ 399,230	\$ 901,072
IIIE. Capital expenditures:												
Capital expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(Continued)

Gulf Coast Jewish Family and Community Services, Inc. and Affiliates

Substance Abuse and Mental Health Services
 Program/Cost Center Actual Expenses and Revenues
 Part II: Actual Expenses (Continued)

Year Ended June 30, 2023

Expense Categories	State-Designated SAMH Cost Center													
	State SAMH-Funded Cost Center													
	Adult Mental Health			Child Mental Health				Adult Substance Abuse						
	Residential Level IV	Room & Board Supervision Level I	Room & Board Supervision Level II	Total Adult Mental Health	Recovery Support Individual	Total Child Mental Health	Clinical Supervision	Incidental	Intervention	Outreach	Selective Prevention	Universal Prevention	Recovery Support Individual	Total Adult Substance Abuse
Contract Number														
IIA. Personnel expenses:														
Salaries	\$ 635,149	\$ 186,625	\$ 695,479	\$ 2,564,874	\$ 19,301	19,301	\$ 1,303	\$ -	\$ 7,040	\$ 84,269	\$ 5,448	\$ 41,349	\$ 137,835	\$ 277,244
Payroll taxes and benefits	150,752	30,093	142,507	501,109	2,427	2,427	164	-	1,737	18,059	1,226	9,302	20,576	51,064
Total personnel costs	785,901	216,718	837,986	3,065,983	21,728	21,728	1,467	-	8,777	102,328	6,674	50,651	158,411	328,308
IIB. Other expenses:														
Building occupancy	6,453	43,601	211,695	430,982	2,289	2,289	155	-	303	2,735	(45)	(342)	3,370	6,176
Professional services	5,299	35,668	66,450	216,211	180	180	12	-	35	515	58	437	1,159	2,216
Travel	27,332	109	1,599	45,183	890	890	60	-	158	2,369	767	5,822	5,472	14,648
Equipment	4,780	3,092	31,241	56,229	439	439	30	-	55	531	47	355	782	1,800
Food services	241	17,950	92,159	152,233	-	-	-	-	-	-	-	-	-	-
Indigent drug program	-	-	-	4,830	-	-	-	-	-	-	-	-	-	-
Medical and pharmacy	21	452	2,110	4,351	-	-	-	-	-	-	-	-	-	-
Subcontracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Insurance	10,984	16,391	103,093	194,154	939	939	63	-	131	1,389	55	420	2,305	4,363
Interest	-	2,085	2,758	10,693	-	-	-	-	-	-	-	-	-	-
Adult family stipends	1,282,279	-	-	1,317,185	-	-	-	-	-	-	-	-	-	-
Operating supplies and expenses	19,271	9,367	41,616	216,259	639	639	43	96,533	119	1,529	422	3,201	3,019	104,866
Other	-	-	-	-	-	-	-	-	2	18	-	-	-	20
In-kind	-	-	1,094	1,484	-	-	-	-	-	-	-	-	-	-
Total other expenses	1,356,660	128,715	553,815	2,649,794	5,376	5,376	363	96,533	803	9,086	1,304	9,893	16,107	134,089
Total personnel and other expenses	2,142,561	345,433	1,391,801	5,715,777	27,104	27,104	1,830	96,533	9,580	111,414	7,978	60,544	174,518	462,397
IIC. Distributed indirect costs:														
Administrative	252,501	40,716	160,711	677,359	3,985	3,985	269	-	1,129	14,117	939	7,127	25,369	48,950
Total actual operating expenses	2,395,062	386,149	1,552,512	6,393,136	31,089	31,089	2,099	96,533	10,709	125,531	8,917	67,671	199,887	511,347
IID. Unallowable costs:														
Unallowable costs	133	25	383	1,097	79	79	5	-	2	18	-	-	86	111
Total	\$ 2,394,929	\$ 386,124	\$ 1,552,129	\$ 6,392,039	\$ 31,010	\$ 31,010	\$ 2,094	\$ 96,533	\$ 10,707	\$ 125,513	\$ 8,917	\$ 67,671	\$ 199,801	\$ 511,236
IIIE. Capital expenditures:														
Capital expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

(Continued)

Gulf Coast Jewish Family and Community Services, Inc. and Affiliates

Substance Abuse and Mental Health Services
 Program/Cost Center Actual Expenses and Revenues
 Part II: Actual Expenses (Continued)

Year Ended June 30, 2023

Expense Categories	State-Designated SAMH Cost Center							
	Child Substance Abuse		State-Designated ASMH Cost Center			Non SAMH		
	Recovery Support Individual	Total Child Substance Abuse	Total for State SAMH- Funded Cost Centers	Total for Nonstate-SAMH Cost Centers	Total for All State Designated SAMH Cost Centers	Cost Centers	Administrative	Total Expenses
Contract Number								
IIA. Personnel expenses:								
Salaries	\$ 16,272	\$ 16,272	\$ 2,877,691	\$ 312,949	\$ 3,190,640	\$ 21,517,314	\$ 3,230,173	\$ 27,938,127
Payroll taxes and benefits	2,046	2,046	556,646	61,320	617,966	3,776,365	593,858	4,988,189
Total personnel costs	18,318	18,318	3,434,337	374,269	3,808,606	25,293,679	3,824,031	32,926,316
IIB. Other expenses:								
Building occupancy	1,930	1,930	441,377	11,691	453,068	314,280	212,943	980,291
Professional services	152	152	218,759	1,736	220,495	4,734,661	421,344	5,376,500
Travel	750	750	61,471	10,875	72,346	1,278,375	35,427	1,386,148
Equipment	370	370	58,838	771	59,609	439,085	454,010	952,704
Food services	-	-	152,233	-	152,233	247,255	1,670	401,158
Indigent drug program	-	-	4,830	-	4,830	602	-	5,432
Medical and pharmacy	-	-	4,351	-	4,351	18,066	4,873	27,290
Subcontracted services	-	-	-	-	-	232,382	-	232,382
Insurance	792	792	200,248	6,882	207,130	396,423	126,226	729,779
Interest	-	-	10,693	-	10,693	-	-	10,693
Adult family stipends	-	-	1,317,185	-	1,317,185	180	-	1,317,365
Operating supplies and expenses	539	539	322,303	20,644	342,947	6,355,659	203,411	6,902,017
Other	-	-	20	-	20	14,031	8,159	22,210
In-kind	-	-	1,484	-	1,484	665,316	24,735	691,535
Total other expenses	4,533	4,533	2,793,792	52,599	2,846,391	14,696,315	1,492,798	19,035,504
Total personnel and other expenses	22,851	22,851	6,228,129	426,868	6,654,997	39,989,994	5,316,829	51,961,820
IIC. Distributed indirect costs:								
Administrative	3,359	3,359	733,653	50,323	783,976	4,641,967	(5,425,484)	459
Total expenses	26,210	26,210	6,961,782	477,191	7,438,973	44,631,961	(108,655)	51,962,279
IID. Unallowable costs:								
Unallowable costs	67	67	1,354	134	1,488	11,358	45,404	58,250
	\$ 26,277	\$ 26,277	\$ 6,963,136	\$ 477,325	\$ 7,440,461	\$ 44,643,319	\$ (63,251)	\$ 52,020,529
IIE. Capital expenditures:								
Capital expenditures	-	-	-	-	-	-	-	-

Gulf Coast Jewish Family and Community Services, Inc. and Affiliates

**Schedule of State Earnings
Year Ended June 30, 2023**

1	Total expenditures	\$ 52,216,342
2	Less other state and federal funds	(30,863,655)
3	Less non-match SAMH funds	(6,578,013)
4	Less unallowable costs per 65E-14, F. A. C.	<u>(58,251)</u>
5	Total allowable expenditures	14,716,423
6	Maximum available earnings	11,037,317
7	Amount of state funds requiring match	<u>195,741</u>
8	Amount due to department	<u>\$ -</u>

Note to the Schedule of State Earnings

Note 1:

The Organization received a substantial portion of its support from various funding sources which required local matches. These requirements were substantially met through program service fees and contributions from individuals, businesses and foundations during the year ended June 30, 2023.

Gulf Coast Jewish Family and Community Services, Inc. and Affiliates

**Substance Abuse and Mental Health Services
Schedule of Bed-Day Availability Payments*
Year Ended June 30, 2023**

*This schedule does not apply for the year ended June 30, 2023.

Gulf Coast Jewish Family and Community Services, Inc. and Affiliates

**Substance Abuse and Mental Health Services
Schedule of Related-Party Transaction Adjustments*
Year Ended June 30, 2023**

*This schedule does not apply for the year ended June 30, 2023.

Gulf Coast Jewish Family and Community Services, Inc. and Affiliates

Schedule of Functional Expenses as Required by Area Agency on Aging of Pasco-Pinellas, Inc.
Year Ended June 30, 2023

	Program Services					Supporting Services							Total Expenses
	Homemaker Services	Case Management	Case Aide	Counseling	Non-DoEA Program Services	Total Program Services	Fund Raising	Unallowable	Management and General	Non-DoEA Supporting Services	Total Supporting Services		
Salaries	\$ 249,319	\$ 641,075	\$ 268,767	\$ -	\$ 23,135,768	\$ 24,294,929	\$ 472,316	\$ 1,505	\$ 3,105,728	\$ 63,646	\$ 3,643,195	\$ 27,938,124	
Payroll taxes and benefits	43,562	123,550	51,798	-	4,100,521	4,319,431	75,187	(11,094)	586,694	17,970	668,757	4,988,188	
Total personnel costs	292,881	764,625	320,565	-	27,236,289	28,614,360	547,503	(9,589)	3,692,422	81,616	4,311,952	32,926,312	
Travel	10,415	5,040	2,113	-	1,330,075	1,347,643	2,237	-	36,197	49	38,483	1,386,126	
Communications and postage	5,014	10,022	4,201	1,323	324,631	345,191	7,346	-	64,877	1,341	73,564	418,755	
Utilities	298	4,199	1,761	13	189,686	195,957	1,500	-	30,449	685	32,634	228,591	
Advertising	-	-	-	-	1,963	1,963	512	-	5,250	-	5,762	7,725	
Insurance	2,917	11,127	4,665	184	548,681	567,574	3,363	-	126,952	33,232	163,547	731,121	
Maintenance and repair	994	12,510	5,245	11	364,326	383,086	4,436	-	90,405	(125,623)	(30,782)	352,304	
Printing and supplies	174	3,504	1,469	-	173,384	178,531	9,960	1,624	37,366	-	48,950	227,481	
Building cost	-	-	-	-	92,737	92,737	-	-	27,038	-	27,038	119,775	
Equipment	1,922	9,949	4,171	1,134	415,231	432,407	24,192	-	422,740	1,222	448,154	880,561	
Professional fees	3,366	4,855	2,035	10	4,908,309	4,918,575	35,154	1,811	418,459	2,507	457,931	5,376,506	
Subcontractors	-	-	-	-	232,382	232,382	-	-	-	-	-	232,382	
Program supplies	-	-	-	-	27,849	27,849	-	-	4,873	-	4,873	32,722	
Depreciation	598	8,511	3,568	-	255,630	268,307	3,020	-	89,908	1,376	94,304	362,611	
Food and supplies	-	-	-	-	399,397	399,397	37	-	1,724	-	1,761	401,158	
Stipends	-	-	-	-	1,317,365	1,317,365	-	-	-	-	-	1,317,365	
Interest	-	-	-	-	10,693	10,693	-	-	-	-	-	10,693	
Other	2,625	4,291	1,799	106	6,579,566	6,588,387	28,637	30,884	202,409	3,589	285,519	6,853,906	
Total direct expenses	321,204	838,633	351,592	2,781	44,408,194	45,922,404	667,897	24,730	5,251,069	(6)	5,943,690	51,866,094	
Allocation of management and general	36,200	94,551	39,640	313	5,004,601	5,175,305	74,672	(24,730)	(5,225,253)	6	(5,175,305)	-	
Total expenses	\$ 357,404	\$ 933,184	\$ 391,232	\$ 3,094	\$ 49,412,795	\$ 51,097,709	\$ 742,569	\$ -	\$ 25,816	\$ -	\$ 768,385	\$ 51,866,094	
Units served	<u>8,161</u>	<u>11,307</u>	<u>4,741</u>	<u>908</u>									
Unit Rate	<u>43.79</u>	<u>82.53</u>	<u>82.52</u>	<u>3.41</u>									

Gulf Coast Jewish Family and Community Services, Inc. and Affiliates

**Schedule of Program Revenue and Expenses for Conference on Jewish Material Claims
Against Germany, Inc. In-Home Services Program
Year Ended December 31, 2022***

Operating support and revenue:	
Grant revenue (GG24)	<u>\$ 4,634,816</u>
Operating expenses:	
Contract housekeeping services	3,135,683
Contracted personal care services	888,271
Client transportation services	5,712
Personnel	330,798
Socialization	10,400
Food, medical and dental	9,761
Administrative cost allocation	<u>254,191</u>
	<u>4,634,816</u>
Program income	<u><u>\$ -</u></u>

*The grant period is the year ended December 31, 2022.

Management believes the Organization has complied with the provisions of the grant documents and the grant funds were expenses exclusively for the purposes for which they were granted.

**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***

Independent Auditor's Report

Board of Directors
Gulf Coast Jewish Family and Community Services, Inc.

We have audited, 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 (*Government Auditing Standards*), the consolidated financial statements of Gulf Coast Jewish Family and Community Services, Inc., and Affiliates (the Organization), which comprise the Organization's 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 (collectively, the financial statements), and have issued our report thereon dated March 29, 2024.

Report on Internal Control Over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be a material weakness and significant deficiencies.

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2023-001 to be a material weakness.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2023-002 and 2023-003 to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of their 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*.

The Organization's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Organization's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Organization's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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.

RSM US LLP

St. Petersburg, Florida
March 29, 2024



RSM US LLP

**Report on Compliance for Each Major Federal Program and State Financial Assistance Project
and Report on Internal Control Over Compliance Required by the Uniform Guidance
and State of Florida Chapter 10.650, *Rules of the Auditor General***

Independent Auditor's Report

Board of Directors
Gulf Coast Jewish Family and Community Services, Inc.

Report on Compliance for Each Major Federal Program and State Financial Assistance Project

Opinion on Each Major Federal Program and State Financial Assistance Project

We have audited Gulf Coast Jewish Family and Community Services, Inc. and Affiliates' (the Organization) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and in the State of Florida's *Department of Financial Services' State Projects Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs and state financial assistance projects for the year ended June 30, 2023. The Organization's major federal programs and state financial assistance projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization 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 financial assistance projects for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program and State Financial Assistance Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); 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 the State of Florida 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 the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program and state financial assistance project. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

Other Matter—Federal Expenditures Not Included in the Compliance Audit

The Organization's basic financial statements include the operations of the Gulf Coast Heron Housing, Inc., which expended \$6,245,920 in federal awards which is not included in the Organization's schedule of expenditures of federal awards during the year ended June 30, 2023. Our compliance audit, described below, did not include the operations Gulf Coast Heron Housing, Inc. because a standalone compliance audit is performed.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *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 the Organization's compliance with the requirements of each major federal program and state financial assistance project as a whole.

In performing an audit in accordance with GAAS, *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 the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

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

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with Uniform Guidance and Chapter 10.650 and which are described in the accompanying schedule of findings and questioned costs as item 2023-004. Our opinion on each major federal program and state financial assistance project is not modified with respect to this matter.

Government Auditing Standards requires the auditor to perform limited procedures on the Organization's response to the noncompliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The Organization's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we did identify certain deficiencies in internal control that we consider to be a material weakness.

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 and state financial assistance project 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 and state financial assistance 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 and state financial assistance 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. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2023-004 to be a material weakness.

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.

Government Auditing Standards requires the auditor to perform limited procedures on the Organization's response to the internal control over compliance findings identified in our compliance audit described in the accompanying schedule of findings and questioned costs. The Organization's response was not subjected to the other auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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.

RSM US LLP

St. Petersburg, Florida
March 29, 2024

Gulf Coast Jewish Family and Community Services, Inc. and Affiliates

**Schedule of Expenditures of Federal Awards and State Financial Assistance
Year Ended June 30, 2023**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number or Direct Award Contract/Grant Number	Provided to Subrecipients	Total Federal Expenditures
U.S. Department of Health and Human Services:				
Unaccompanied Children Program	93.676	90ZU0322-01-03 90ZU0535-01-00	\$ - -	\$ 4,075,160 1,339,232 <u>5,414,392</u>
Assistance for Torture Victims	93.604	90ZT0190-04-00 90ZT0223-01-00	- -	172,421 402,911 <u>575,332</u>
Refugee and Entrant Assistance Discretionary Grants	93.576	90ZM0023-01-00 90ZM0023-02-00 90ZM0040-01-00 90ZM0004-01-00	- - - -	91,443 302,966 108,543 30,624 <u>533,576</u>
<i>Passed-through from Central Florida Behavioral Health Network, Inc.:</i>				
Block Grants for Community Mental Health Services	93.958	QG014-22	-	662,926
Block Grants for Prevention and Treatment of Substance Abuse	93.959	QG014-22	-	113,302 <u>776,228</u>
<i>Passed-through from Area Agency on Aging:</i>				
Aging Cluster:				
Special Programs for the Aging—Title III, Part B Grants for Supportive Services and Senior Centers	93.044	EA022-GCJFCS	-	224,211
<i>Passed-through from Eckerd Youth Alternatives, Inc.:</i>				
MaryLee Allen Promoting Safe and Stable Families Program	93.556	ECA-C13-CMO-GCJ-FY22 ECA-C13-FRS-GCJ-FY22 ECA-C13-KIN-GCJ-FY22 ECA-C6-DIV-GCJ-FY22 ECA-C13-IHS-GCJ-FY22	- - - - 66,169	22,103 537,768 75,054 253,884 240,086 <u>1,128,895</u>
Temporary Assistance for Needy Families	93.558	ECA-C13-CMO-GCJ-FY22 ECA-C13-FRS-GCJ-FY22 ECA-C13-KIN-GCJ-FY22 ECA-C6-DIV-GCJ-FY22 ECA-C13-IHS-GCJ-FY22	- - - - 83,561	1,106,298 59,246 74,100 361,528 228,697 <u>1,829,869</u>
Stephanie Tubbs Jones Child Welfare Services Program	93.645	ECA-C13-CMO-GCJ-FY22	-	258,436
Foster Care Title IV-E	93.658	ECA-C13-CMO-GCJ-FY22 ECA-C13-FRS-GCJ-FY22 ECA-C13-KIN-GCJ-FY22 ECA-C6-DIV-GCJ-FY22 ECA-C13-IHS-GCJ-FY22	- - - - 76,920	2,514,526 134,660 168,422 283,092 247,328 <u>3,348,028</u>
Adoption Assistance	93.659	ECA-C13-CMO-GCJ-FY22 ECA-C13-FRS-GCJ-FY22 ECA-C13-KIN-GCJ-FY22	- - -	203,316 10,888 13,618 <u>227,822</u>
Social Services Block Grant	93.667	ECA-C13-IHS-GCJ-FY22 ECA-C6-DIV-GCJ-FY22	2,254 -	173,121 564,123 <u>737,244</u>
Child Abuse and Neglect State Grants	93.669	ECA-C6-DIV-GCJ-FY22 ECA-C13-IHS-GCJ-FY22	- 3,478	63,632 23,385 <u>87,017</u>

(Continued)

Gulf Coast Jewish Family and Community Services, Inc. and Affiliates

**Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)
Year Ended June 30, 2023**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number or Direct Award Contract/Grant Number	Provided to Subrecipients	Total Federal Expenditures
<i>Passed-through from Embrace Families:</i>				
MaryLee Allen Promoting Safe and Stable Families Program	93.556	OROS004-2023	\$ -	\$ 340,161
Temporary Assistance for Needy Families	93.558	OROS004-2023	-	951,785
Stephanie Tubbs Jones Child Welfare Services Program	93.645	OROS004-2023	-	125,607
Foster Care Title IV-E	93.658	OROS004-2023	-	2,004,448
Adoption Assistance	93.659	OROS004-2023	-	373,553
Social Services Block Grant	93.667	OROS004-2023	-	211,153
Medicaid Cluster: Medical Assistance Program	93.778	OROS004-2023	-	7,534
Block Grants for Community Mental Health Services	93.958	OROS004-2023	-	852,094
Block Grants for Prevention and Treatment of Substance Abuse	93.959	OROS004-2023	-	349,295
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	OROS004-2023	-	177,564
			-	5,393,194
<i>Passed-through from Hebrew Immigrant Aid Society:</i>				
Refugee and Entrant Assistance Voluntary Agency Programs	93.567	2201MDRVMG 2301MDRVMG	-	196,921
			-	929,930
			-	1,126,851
Refugee and Entrant Assistance Discretionary Grants	93.576	90RP0122-01-00/ PCFY2204 90RP0122-01-00/ PCFY2213 90RP0122-02-00/ PCFY2304 90RP0122-02-02/ PCAFFY2304 90RP0122-02-02/ PCAFFY2315 90RP0122-02-03 90RP0122-02-03 90RG0204-01-00 90RG0204-02-00/PFFY2304-MED	-	337,186 23,939 196,511 552,873 75,273 315,139 228,857 62,443 58,715
			-	1,850,936
<i>Passed-through from Broward Behavioral Health Coalition:</i>				
Block Grants for Community Mental Health Services	93.958	34356-22	-	247,669
Block Grants for Prevention and Treatment of Substance Abuse	93.959	34356-22	-	15,892
			-	263,561
<i>Passed-through from Central Florida Cares Health System, Inc.:</i>				
Block Grants for Community Mental Health Services	93.958	GCJ23	-	18,000
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	LK205	-	2,500
<i>Passed-through from Pasco Hernando Workforce Board, Inc.:</i>				
Temporary Assistance for Needy Families	93.558	Unknown	-	1,179,879
Total—U.S. Department of Health and Human Services			232,382	24,975,971
U.S. Department of Homeland Security:				
<i>Passed-through from Tampa Bay Network</i>				
Emergency Food and Shelter National Board Program	97.024	163800-032 163800-032 163800-032 163800-032 163800-032 163800-032	-	15,460 12,273 20,000 20,000 8,183 14,356
			-	90,272
Total—U.S. Department of Homeland Security			-	90,272
U.S. Corporation for National and Community Service:				
<i>Passed-through Corporation for National and Community Service</i>				
AmeriCorps Seniors Senior Demonstration Program (FGP)	94.017	22SDHFL004	-	64,772
Total—U.S. Corporation for National and Community Service			-	64,772
U.S. Department of Housing and Urban Development:				
Section 8 Project Based Cluster:				
Project-Based Rental Assistance (PBRA)	14.195	Egret	-	59,932
Supportive Housing for the Elderly	14.157	Egret	-	583,000
<i>Passed-through Pasco County:</i>				
CDBG—Entitlement Grants Cluster				
Community Development Block Grants/Entitlement Grants	14.218	Unknown	-	70,867
<i>Passed-through City of Largo:</i>				
CDBG—Entitlement Grants Cluster				
Community Development Block Grants/Entitlement Grants	14.218	Unknown	-	25,254
Total—U.S. Department of Housing and Urban Development			-	739,053
U.S. Department of State				
<i>Passed-through Hebrew Immigrant Aid Society:</i>				
U.S. Refugee Admissions Program	19.510	SPRMC022CA0025 SPRMC023CA0007 SPRMC021CA3288	-	100,871 567,266 1,499
Total—U. S. Department of State			-	669,636
Total expenditures of federal awards			232,382	26,539,704

(Continued)

Gulf Coast Jewish Family and Community Services, Inc. and Affiliates

**Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)
Year Ended June 30, 2023**

State Grantor/Pass-Through Grantor/Project Title	State CSFA Number	Contract/Grant Number	Provided to Subrecipients	Total State Expenditures
State of Florida Department of Children and Families:				
<i>Passed-through from Embrace Families:</i>				
Out-of-Home Supports	60.074	OROS004-2023	\$ -	\$ 240,391
<i>Passed-through from Central Florida Behavioral Health Network, Inc.:</i>				
SAMH ME State Funded Federal Excluded Services	60.190	V5114.21-22	-	68,156
<i>Passed-through from Family Support Services of Suncoast:</i>				
Family Preservation and CWS Diversion PRGM-Circuit 62	60.214	ECA-C6-DIV-GCJ-FY22	-	727,339
Subtotal—Department of Children and Families			-	1,035,886
State of Florida Department of Economic Opportunity:				
<i>Passed-through from Pasco Hernando Workforce Board, Inc.:</i>				
Workforce Development Projects	40.037	N/A	-	500,000
Subtotal—Department of Economic Opportunity			-	500,000
State of Florida Department of Elder Affairs:				
<i>Passed-through from Area Agency on Aging:</i>				
Home Care for the Elderly	65.001	EH022-GCJFCS	-	122,874
Local Services Programs	65.009	EL022-GCJFCS	-	43,087
Alzheimer's Respite Services	65.004	EZ022-GCJFCS	-	207,190
Community Care for the Elderly	65.010	EC022-GCJFCS	-	625,921
Subtotal—Department of Elder Affairs			-	999,072
State of Florida Department of Financial Services				
Holocaust Victims Assistance Act	43.003	CS094	-	4,186
Subtotal—Department of Financial Services			-	4,186
Total expenditures of state financial assistance			-	2,539,144
Total expenditures of federal awards and state financial assistance			\$ 232,382	\$ 29,078,848

(Continued)

Gulf Coast Jewish Family and Community Services, Inc. and Affiliates

**Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)
Year Ended June 30, 2023**

	Assistance Listing Number/ CSFA	Total Federal/State Expenditures
Totals by Federal Award Program and State Financial Assistance Project		
U.S. Department of Health and Human Services:		
Aging Cluster:		
Special Programs for the Aging—Title III, Part B		
Grants for Supportive Services and Senior Centers	93.044	\$ 224,211
MaryLee Allen Promoting Safe and Stable Families Program	93.556	1,469,056
Temporary Assistance for Needy Families	93.558	3,961,533
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	2,500
Refugee and Entrant Assistance Voluntary Agency Programs	93.567	1,126,851
Refugee and Entrant Assistance Discretionary Grants	93.576	2,384,512
Assistance for Torture Victims	93.604	575,332
Stephanie Tubbs Jones Child Welfare Services Program	93.645	384,043
Foster Care Title IV-E	93.658	5,352,476
Adoption Assistance	93.659	601,375
Social Services Block Grant	93.667	948,397
Child Abuse and Neglect State Grants	93.669	87,017
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	177,564
Unaccompanied Children Program	93.676	5,414,392
Medicaid Cluster: Medical Assistance Program	93.778	7,534
Block Grants for Community Mental Health Services	93.958	1,780,689
Block Grants for Prevention and Treatment of Substance Abuse	93.959	478,489
		<u>24,975,971</u>
U.S. Department of Homeland Security:		
Emergency Food and Shelter National Board Program	97.024	90,272
U.S. Corporation for National and Community Service:		
AmeriCorps Seniors Senior Demonstration Program (FGP)	94.017	64,772
U.S. Department of State:		
U.S. Refugee Admissions Program	19.510	669,636
U.S. Department of Housing and Urban Development:		
Section 8 Project Based Cluster: Project-Based Rental Assistance (PBRA)	14.195	59,932
Supportive Housing for the Elderly	14.157	583,000
CDBG—Entitlement Grants Cluster:		
Community Development Block Grants/Entitlement Cluster	14.218	96,121
		<u>739,053</u>
		<u>26,539,704</u>
Total expenditures of federal awards		
State Financial Assistance Projects		
State of Florida Department of Children and Families:		
Out-of-Home Supports	60.074	\$ 240,391
SAMH ME State Funded Federal Excluded Services	60.190	68,156
Family Preservation and CWS Diversion PRGM-Circuit 62	60.214	727,339
		<u>1,035,886</u>
State of Florida Department of Economic Opportunity:		
Workforce Development Projects	40.037	500,000
		<u>500,000</u>
State of Florida Department of Elder Affairs		
Home Care for the Elderly:		
Local Services Program	65.001	122,874
Alzheimer's Respite Services	65.009	43,087
Community Care for the Elderly	65.004	207,190
Community Care for the Elderly	65.010	625,921
		<u>999,072</u>
State of Florida Department of Financial Services:		
Holocaust Victims Assistance Act	43.003	4,186
		<u>4,186</u>
		<u>2,539,144</u>
Total expenditures of state financial assistance		

See notes to the expenditures of federal awards and state financial assistance.

Gulf Coast Jewish Family and Community Services, Inc. and Affiliates

Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance Year Ended June 30, 2023

Note 1. Basis of Presentation

The accompanying consolidated schedule of expenditures of federal awards and state financial assistance (the Schedule) includes the federal award and state financial assistance project activity of Gulf Coast Jewish Family and Community Services, Inc. and Affiliates, under programs of the federal government and the State of Florida 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 the State of Florida Chapter 10.650, *Rules of the Auditor General*. Because the Schedule presents only a selected portion of the operations of Gulf Coast Jewish Family and Community Services, Inc. and Affiliates, it is not intended to and does not present the financial position, changes in net assets, or cash flows of Gulf Coast Jewish Family and Community Services, Inc. and Affiliates.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and cost principles established by the State of Florida Department of Financial Services, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3. Indirect-Cost Rate

Gulf Coast Jewish Family and Community Services, Inc. and Affiliates has elected not to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 4. Federal Loan

Gulf Coast Jewish Family and Community Services, Inc. and Affiliates has a federal loan with the U.S. Department of Housing and Urban Development, Assistance Listing Number 14.157—Supportive Housing for the Elderly. The balance of the outstanding loan as of July 1, 2022 and June 30, 2023 was \$583,000.

Gulf Coast Jewish Family and Community Services, Inc. and Affiliates

Schedule of Findings and Questioned Costs Year Ended June 30, 2023

Section I - Summary of Auditor's Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with U.S. GAAP:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?
- Significant deficiency(ies) identified?

<u> X </u> Yes	<u> </u> No
<u> X </u> Yes	<u> </u> None Reported

Noncompliance material to financial statements noted?

<u> </u> Yes	<u> X </u> No
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Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified?
- Significant deficiency(ies) identified?

<u> X </u> Yes	<u> </u> No
<u> </u> Yes	<u> X </u> None Reported

Type of auditor's report issued on compliance for major federal programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 2 CFR 200.516(a)?

<u> X </u> Yes	<u> </u> No
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Identification of major federal programs:

Assistance Listing Number(s):
93.567
93.576
93.676
93.658
93.667

Name of Federal Program or Cluster:
Refugee and Entrant Assistance Voluntary Agency Programs
Refugee and Entrant Assistance Discretionary Grants
Unaccompanied Children Program
Foster Care Title IV-E
Social Services Block Grant

Dollar threshold used to distinguish between type A and type B programs:

\$796,191

Auditee qualified as low-risk auditee?

<u> </u> Yes	<u> X </u> No
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State Financial Assistance Projects

Internal control over major state projects:

- Material weakness(es) identified?
- Significant deficiency(ies) identified?

<u> X </u> Yes	<u> </u> No
<u> </u> Yes	<u> X </u> None Reported

Type of auditor's report issued on compliance for major state projects:

Unmodified

Identification of major state projects:

CSFA Number(s)
40.037
60.074
65.010

Name of State Financial Assistance Project
Workforce Development Projects
Out-of-Home Supports
Community Care for the Elderly

Any audit findings disclosed that are required to be reported in accordance with Chapter 10.650?

<u> X </u> Yes	<u> </u> No
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Dollar threshold used to distinguish between type A and type B programs:

\$750,000

Gulf Coast Jewish Family and Community Services, Inc. and Affiliates

Schedule of Findings and Questioned Costs (Continued) Year Ended June 30, 2023

Section II—Financial Statement Findings

Finding 2023-001—Reporting and Compiling an Accurate Schedule of Expenditures of Federal Awards and State Financial Assistance

Material Weakness

Criteria: The schedule of expenditures of federal awards and state financial assistance (the Schedule) should reflect expenditures of federal and state programs. Generally, this would mean that the expenses reported should reconcile to the consolidated financial statements.

2 CFR 200.510(b) indicates that the auditee must prepare a schedule of expenditures of federal awards for the period covered by the auditee's financial statements which must include total federal awards expended as determined in accordance with 2 CFR 200.502.

Rule 69I-5.003 of the Department of Financial Services, Rules, Chapter 69I-5, Florida Administrative Code, State Financial Assistance, requires an auditee to prepare a schedule of expenditures of state financial assistance for the period covered by the auditee's financial statements.

Condition: When compiling the Schedule, the Organization omitted expenditures from one federal program and one state project, resulting in the Schedule being incomplete and inaccurate.

Cause: Proper controls were not put into place in order to ensure that all post-award notices received from funding agencies were properly incorporated into the Schedule.

Effect or Potential Effect: The amounts that are misreported could potentially be in the wrong fiscal year or perpetually omitted from the Schedule, impacting future funding from government agencies. ALN Number 93.667 was understated on the Schedule \$564,123. ALN Number 93.558 was overstated on the Schedule by \$1,139,173. CSFA Number 60.214 was understated on the Schedule by \$727,339.

Recommendation: We recommend that management enhance controls and procedures to ensure all post-award notices received from funding agencies are properly incorporated into the Schedule. We recommend management enhance controls around the Schedule reconciliation process back to the consolidated financial statements.

Questioned Costs: None

Context: This finding is isolated to the federal programs and state project identified above.

Repeat Finding: This is not a repeat finding.

Views of Responsible Officials: Management agrees with the finding. See Corrective Action Plan.

Finding 2023-002—Reconciliation and Review of Accounts and Financial Statement Close Process

Significant Deficiency

Criteria: The internal controls pertaining to monthly and year-end close process should include procedures to ensure that all balances are properly recorded and recognized in order to ensure accurate preparation of major schedules and reconciliations both during the year and also as of the year ended June 30, 2023.

Gulf Coast Jewish Family and Community Services, Inc. and Affiliates

Schedule of Findings and Questioned Costs (Continued) Year Ended June 30, 2023

Condition: Certain account reconciliations and procedures were not performed over prepaid assets and accounts receivable. As a result, adjustments were required to be recorded during the audit process.

Cause: The Organization's internal control procedures were not sufficient in ensuring that these account balances were properly recorded regularly throughout the year and at year end.

Effect or Potential Effect: Errors could be made and left unidentified if there is no regular review occurring over these balances. Financial statement reporting could also be inaccurate. Significant adjustments were made to the trial balance during the audit process.

Recommendation: We recommend the Organization implement procedures and controls to ensure that all activity is properly reconciled on a regular basis. We also recommend an in-depth review at year-end over the account balances to ensure all items are properly recorded and reviewed in a timely manner. Evidence of performance and review of reconciliations should be maintained.

Views of Responsible Officials: Management agrees with the finding. See Corrective Action Plan.

Finding 2023-003—Access Management Internal Control Design

Significant Deficiency

Criteria: Based on principles and guidance contained within the 2013 *Internal Control – Integrated Framework* as published by the COSO, management is responsible for the design, implementation and maintenance of internal controls over financial reporting in order to prevent or detect and correct financial statement misstatements on a timely basis and to mitigate against fraudulent financial reporting or misappropriation of assets. This system of internal control should include proper segregation of duties.

Condition: During our audit, we noted a member of management having administrative access to create, modify, or terminate users within general ledger system while also having the ability to enter/edit journal entries, resulting in improper segregations of duties. There is not a documented, formalized review process for generating and reviewing access within the general ledger system on a period basis. Additionally, we noted insufficiently designed controls to monitor and review administrative actions and journal entries generated within the general ledger system by the member of management.

Cause: The Organization's internal control procedures were not sufficiently designed to ensure proper segregation of duties as it relates to access management and review of journal entries.

Effect or Potential Effect: By not correcting the design of internal controls surrounding access management and review of journal entries, there is increased risk of management override of controls which could result in fraudulently financial reporting or misappropriation of assets.

Recommendation: We recommend the development of formal policies and procedures to document user access, including a process to review user access at least annually to include management sign-off and retention. We also recommend the Organization analyze and evaluate existing roles and responsibilities across departments and conduct a thorough review of management's access rights to ensure they align with job responsibilities and the principle of least privilege. The Organization should enforce segregation of duties to prevent any single individual from controlling all aspects of a transaction or process and implement comprehensive audit trails for all actions performed using privileged access.

Views of Responsible Officials: Management agrees with the finding. See Corrective Action Plan.

Gulf Coast Jewish Family and Community Services, Inc. and Affiliates

Schedule of Findings and Questioned Costs (Continued)

Year Ended June 30, 2023

Section III—Findings and Questioned Costs for Federal Awards and State Financial Assistance

Finding 2023-004 – Reporting and Compiling an Accurate Schedule of Expenditures of Federal Awards and State Financial Assistance

Material Weakness and Noncompliance

U.S Department of Health and Human Services

Passed-through Eckerd Youth Alternatives, Inc.

ALN Number: 93.667

Program Name: Social Security Blocks Grant

U.S Department of Health and Human Services

Passed-through Eckerd Youth Alternatives, Inc.

ALN Number: 93.558

Program Name: Temporary Assistance for Needy Families

State of Florida Department of Children and Families

Passed-through Family Support Services of Suncoast

CSFA Number: 60.214

Project Name: Family Preservation and CWS Diversion Program – Circuit 6

See Financial Statement Finding 2023-001

Gulf Coast Jewish Family and Community Services, Inc. and Affiliates

**Summary Schedule of Prior Audit Findings
Year Ended June 30, 2023**



Summary Schedule of Prior Audit Findings
Year Ended June 30, 2023

2022-001: Restated Supplementary Schedule

Finding: The Florida Administrative Code and Florida Administrative Register, Rule Chapter 65E-14, Community Substance Abuse and Mental Health Services – Financial Rules, Section 14.0003, Audits of SAMH-Funded Entities, indicates that if an Organization receives SAMH funding, the audit package shall contain schedule CF-MH 1034, Schedule of State Earnings. Gulf Coast Jewish Family and Community Services, Inc. and Affiliates erroneously determined that the Schedule of State Earnings was not applicable for fiscal year 2022.

Corrective Action Taken: Corrective action has been taken and completed.
This finding is not repeated.

Gulf Coast Jewish Family and Community Services, Inc. and Affiliates

**Corrective Action Plans
Year Ended June 30, 2023**



March 29, 2024

14041 Icot Blvd
Clearwater, FL 33760

CORRECTIVE ACTION PLAN: June 30, 2023

Identifying Number 2023-001 and 2023-004: Reporting and Compiling an Accurate Schedule of Expenditures of Federal Awards and State Financial Assistance

Finding: The Schedule of Expenditures of Federal Awards and State Financial Assistance (the Schedule) should reflect expenditures of federal and state programs. Generally, this would mean that the expenses reported should reconcile to the consolidated financial statements. When compiling the Schedule, the Organization omitted expenditures from one federal program and one state project, resulting in the Schedule being incomplete and inaccurate. Proper controls were not put into place in order to ensure that all post-award notices received from funding agencies were properly incorporated into the Schedule. The amounts that are misreported could potentially be in the wrong fiscal year or perpetually omitted from the Schedule, impacting future funding from government agencies.

Corrective Action Taken or Planned: Management has reviewed the recommendations and will review current and implement new procedures and controls to ensure that all post-award notices received from funding agencies are properly incorporated into the Schedule. Additionally, Management will review reconciliation procedures, and implement internal controls around the Schedule reconciliation process back to the consolidated financial statements. The corrective action will be implemented no later than June 30, 2024.

The primary designated official is the Chief Financial Officer.

With our best regards,

Paul S Dennison

Paul Dennison
Chief Financial Officer

Gulf Coast Jewish Family and Community Services, Inc. and Affiliates

Corrective Action Plans Year Ended June 30, 2023



March 29, 2024

14041 Icot Blvd
Clearwater, FL 33760

CORRECTIVE ACTION PLAN: June 30, 2023

Identifying Number 2023-002: Reconciliation and Review of Accounts and Financial Statement Close Process

Finding: The internal controls pertaining to monthly and year-end close process should include procedures to ensure that all balances are properly recorded and recognized in order to ensure accurate preparation of major schedules and reconciliations both during the year and also as of the year ended June 30, 2023. Certain account reconciliations and procedures were not performed over prepaid assets and accounts receivable. As a result, adjustments were required to be recorded during the audit process. The Organization's internal control procedures were not sufficient in ensuring that these account balances were properly recorded regularly throughout the year and at year end. Errors could be made and left unidentified if there is no regular review occurring over these balances. Financial statement reporting could also be inaccurate. Significant adjustments were made to the trial balance during the audit process.

Corrective Action Taken or Planned: Management has reviewed the recommendations and will review current- and implement new procedures and controls to ensure that all activity is properly reconciled on a regular, monthly basis. Additionally, Management will review month-end closure policies, procedures, and assigned responsibilities to ensure compliance, timeliness, and accountability. Management will ensure that closure duties are specifically assigned and completed within specified timeframes, amending policies as necessary. Management will conduct an in-depth review of procedures for reporting account balances at year-end to ensure all items are properly and timely recorded. Management will develop appropriate timelines for conducting the end-of-year review and reconciliation, and will maintain supporting evidence of completion. The corrective action will be implemented no later than June 30, 2024.

The primary designated official is the Chief Financial Officer.

With our best regards,

Paul S Dennison

Paul Dennison
Chief Financial Officer

Gulf Coast Jewish Family and Community Services, Inc. and Affiliates

Corrective Action Plans Year Ended June 30, 2023



March 29, 2024

14041 Icot Blvd
Clearwater, FL 33760

CORRECTIVE ACTION PLAN: June 30, 2023

Identifying Number 2023-003: Access Management Internal Control Design

Finding: A system of internal control should be established within the Organization in order to prevent or detect and correct financial statement misstatements on a timely basis and to mitigate against fraudulent financial reporting or misappropriation of assets. This system of internal control should include proper segregation of duties. During our audit, we noted a member of management having administrative access to create, modify, or terminate users within general ledger system while also having the ability to enter/edit journal entries, resulting in improper segregations of duties. There is not a documented, formalized review process for generating and reviewing access within the general ledger system on a period basis. Additionally, we noted insufficiently designed controls to monitor and review administrative actions and journal entries generated within the general ledger system by the member of management. The Organization's internal control procedures were not sufficiently designed to ensure proper segregation of duties as it relates to logical security and review of journal entries. By not correcting the design of internal controls surrounding logical security and review of journal entries, there is increased risk of management override of controls which could result in fraudulently financial reporting or misappropriation of assets.

Corrective Action Taken or Planned: Management has reviewed the recommendations and will immediately conduct a review of current user access rights and position responsibilities. Management will implement a hierarchy of duties by role to ensure proper segregation of duties. Management will review and develop (where needed) policies and procedures to document user access, including a process to review user access at the point of position turnover and at least annually, to include management sign-off as authorized by the CEO. Management will also analyze and evaluate the existing roles and responsibilities across departments and conduct a thorough review of management's access rights to ensure they align with job responsibilities and the principle of least privilege. Management and the Organization will enforce segregation of duties to prevent any single individual from controlling all aspects of a transaction or process and will partner with the information technology department to implement comprehensive audit trails for all actions performed using privileged access. The corrective action will be implemented no later than June 30, 2024.

The primary designated official is the Chief Financial Officer.

With our best regards,

Paul S Dennison

Paul Dennison
Chief Financial Officer