

**CENTER FOR FAMILY AND CHILD ENRICHMENT, INC.**

**FINANCIAL STATEMENTS  
AND ADDITIONAL INFORMATION**

**FOR THE YEARS ENDED JUNE 30, 2024 AND 2023**

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**AND ADDITIONAL INFORMATION**  
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# ANTHONY BRUNSON P.A.

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
Center for Family and Child Enrichment, Inc.

### Report on the Audit of the Financial Statements

#### *Opinion*

We have audited the accompanying financial statements of Center for Family and Child Enrichment, Inc. (a nonprofit organization) (the "Center"), which comprise the statements of financial position as of June 30, 2024 and 2023, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Center as of June 30, 2024 and 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Center and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

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

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



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

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

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

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

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

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

**Supplementary Information**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Furthermore, the schedules of other state funding, local financial assistance, program/covered service actual expenses and revenues, state earnings, and revenues and expenses for the Department of Juvenile Justice - CIN/FIN Non-Residential Programs are also presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated December 6, 2024, on our consideration of the Center’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Center’s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Center’s internal control over financial reporting and compliance.



Miramar, Florida  
December 6, 2024

**CENTER FOR FAMILY AND CHILD ENRICHMENT, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
**JUNE 30, 2024 AND 2023**

	<u>2024</u>	<u>2023</u>
<b>ASSETS</b>		
<b>Current assets:</b>		
Cash and cash equivalents, including restricted cash of \$20,151 and \$20,810 at June 30, 2024 and 2023, respectively	\$ 1,224,370	\$ 2,876,679
Accounts receivable, net	407,589	268,630
Grants and contracts receivables	1,179,934	309,582
Prepaid expenses and other assets	<u>60,455</u>	<u>74,016</u>
Total current assets	<u>2,872,348</u>	<u>3,528,907</u>
Property and equipment, net	2,970,964	2,979,573
<b>Other assets:</b>		
Operating lease right-of-use assets	102,622	1,553,465
Deposits	<u>27,062</u>	<u>27,062</u>
Total other assets	<u>129,684</u>	<u>1,580,527</u>
Total Assets	<u>\$ 5,972,996</u>	<u>\$ 8,089,007</u>
<b>LIABILITIES AND NET ASSETS</b>		
<b>Current liabilities:</b>		
Accounts payable and accrued expenses	\$ 833,802	\$ 755,469
Accrued employee leave benefits	771,704	756,623
Refundable advances and deferred revenue	-	20,000
Debt, current portion	26,316	16,349
Current portion of right-to-use operating lease liability	<u>142,865</u>	<u>468,446</u>
Total current liabilities	<u>1,774,687</u>	<u>2,016,887</u>
<b>Long-term liabilities:</b>		
Right-to-use operating lease liability, net of current portion	47,857	1,124,902
Debt, net of current portion and unamortized debt issue costs	<u>906,910</u>	<u>937,782</u>
Total long-term liabilities	<u>954,767</u>	<u>2,062,684</u>
Total liabilities	<u>2,729,454</u>	<u>4,079,571</u>
<b>Net Assets:</b>		
Without donor restrictions:		
Undesignated	<u>3,243,542</u>	<u>4,009,436</u>
Total net assets	<u>3,243,542</u>	<u>4,009,436</u>
Total Liabilities and Net Assets	<u>\$ 5,972,996</u>	<u>\$ 8,089,007</u>

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

**CENTER FOR FAMILY AND CHILD ENRICHMENT, INC.**  
**STATEMENTS OF ACTIVITIES**  
**FOR THE YEARS ENDED JUNE 30, 2024 AND 2023**

	<u>2024</u>	<u>2023</u>
<b>Undesignated Net Assets:</b>		
<b>Operating Revenue and Public Support:</b>		
<b>Operating revenue:</b>		
Grants and contracts	\$ 16,546,009	\$ 17,054,239
Client service revenue, net	2,234,543	2,512,120
Other operating revenues	<u>1,663</u>	<u>84,998</u>
Total operating revenue	<u>18,782,215</u>	<u>19,651,357</u>
<b>Public support:</b>		
Contributions of nonfinancial assets	29,793	47,410
Fundraising - special events	9,623	103,105
PPP loan forgiveness	<u>-</u>	<u>-</u>
Total public support	<u>39,416</u>	<u>150,515</u>
Total operating revenue and public support	<u>18,821,631</u>	<u>19,801,872</u>
<b>Expenses:</b>		
Program services	18,049,556	18,411,942
Supporting services	<u>1,586,586</u>	<u>1,475,200</u>
Total expenses	<u>19,636,142</u>	<u>19,887,142</u>
Excess of operating revenue and public support over expenses	<u>(814,511)</u>	<u>(85,270)</u>
<b>Non-operating activities:</b>		
Gain (loss) on disposition of property and equipment	-	-
Interest income	<u>48,617</u>	<u>33,288</u>
Total non-operating activities	<u>48,617</u>	<u>33,288</u>
Change in net assets	(765,894)	(51,982)
Net Assets, beginning of the year	<u>4,009,436</u>	<u>4,061,418</u>
<b>Net Assets, end of the year</b>	<u><u>\$ 3,243,542</u></u>	<u><u>\$ 4,009,436</u></u>

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

**CENTER FOR FAMILY AND CHILD ENRICHMENT, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 2024**  
**(with comparative totals as of June 30, 2023)**

	Case Management	Assessment	Medical Services	Outreach	Outpatient	Information and Referral	Prevention	B NETT Program	CIN/FIN Non- Residential FL-Network	Page Total
<b>Personnel Costs:</b>										
Salaries	\$ 43,028	\$ 18,407	\$ 3,857	\$ 7,028	\$ 763,112	\$ 18,565	\$ 95,146	\$ 50,561	\$ 198,381	\$ 1,198,085
Payroll Taxes	2,823	1,368	295	538	56,159	1,420	7,379	3,643	14,554	88,179
Fringe benefits	5,628	1,225	-	-	42,266	-	3,242	6,214	20,757	79,332
Workers' compensation and recruitment	472	193	43	75	8,506	204	1,028	554	2,193	13,268
Total personnel costs	<u>51,951</u>	<u>21,193</u>	<u>4,195</u>	<u>7,641</u>	<u>870,043</u>	<u>20,189</u>	<u>106,795</u>	<u>60,972</u>	<u>235,885</u>	<u>1,378,864</u>
<b>Other Expenses:</b>										
Laboratory expenses	-	-	-	-	-	-	-	-	-	-
Pharmacy expenses	-	-	-	-	-	-	-	-	-	-
Hazardous materials fees	-	-	-	-	-	-	-	-	-	-
Contract consulting (allocated)	-	974	162,373	-	54,564	-	-	1,829	-	219,740
Contract consulting CBC clients	-	-	-	-	7,313	-	-	-	-	7,313
Contract SAMH Services	-	-	-	-	-	-	-	-	-	-
Contract residential group home care	-	-	-	-	-	-	-	-	-	-
Building rent	9,537	19,075	19,075	-	117,211	-	6,000	6,151	57,227	234,276
Telephone	-	3,798	-	-	23,919	-	-	-	13,443	41,160
Office supplies	-	-	-	-	1,964	-	41	-	1,381	3,386
Client snacks	-	-	-	-	-	-	-	-	-	-
Client education supplies	-	-	-	-	-	-	-	1,573	-	1,573
Client outings	-	-	-	-	-	-	-	-	-	-
Liability insurance	4,107	6,160	8,213	2,054	28,746	2,053	-	2,053	12,320	65,706
Utilities	-	-	-	-	-	-	-	-	-	-
Program supplies	-	-	-	58	443	-	-	1,269	323	2,093
Client food	-	-	-	-	-	-	-	-	-	-
Legal fees	-	-	-	-	-	-	-	-	-	-
Accounting fees	-	-	-	-	-	-	-	-	-	-
Local travel	189	-	-	-	506	-	21	49	3,863	4,628
Client services	-	-	-	-	-	-	-	9,679	-	9,679
Seminar	-	-	-	-	7,568	-	-	65	5,153	12,786
Client transport	-	-	-	-	-	-	-	-	-	-
Property tax	-	-	-	-	70	-	-	-	-	70
Security	-	-	-	-	728	-	-	-	-	728
Maintenance repair	-	-	-	-	-	-	-	-	-	-
Equipment rental	-	-	-	-	2,491	-	-	-	1,835	4,326
Postage	-	-	-	-	646	-	-	-	600	1,246
Printing /copying	-	-	-	-	-	-	-	-	-	-
Books/subscriptions	-	-	-	-	-	-	-	-	-	-
Dues/memberships	-	-	-	-	107	-	-	10	-	117
Licenses/permits	-	-	-	-	20,052	-	71	174	588	20,885
Outreach and marketing expenses	-	-	-	-	-	-	-	104	-	104
Auto expenses	-	-	-	-	6,670	-	-	-	-	6,670
Miscellaneous	-	-	-	-	582	-	-	-	700	1,282
Interest expenses	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-	-
Amortization	-	-	-	-	-	-	-	-	-	-
Bad debts expenses	-	992	2,511	-	21,958	-	-	-	-	25,461
Sliding fee discounts	-	26,551	65,349	-	240,136	-	-	-	-	332,036
Subtotal	<u>13,833</u>	<u>57,550</u>	<u>257,521</u>	<u>2,112</u>	<u>535,674</u>	<u>2,053</u>	<u>6,133</u>	<u>22,956</u>	<u>97,433</u>	<u>995,265</u>
Total program services	<u>65,784</u>	<u>78,743</u>	<u>261,716</u>	<u>9,753</u>	<u>1,405,717</u>	<u>22,242</u>	<u>112,928</u>	<u>83,928</u>	<u>333,318</u>	<u>2,374,129</u>
<b>Indirect Expenses:</b>										
Allocation of administration	5,536	2,534	553	1,009	107,883	2,658	13,778	7,400	28,366	169,717
Contributions of nonfinancial assets	-	-	-	-	-	-	-	-	1,280	1,280
Fundraising expenses	-	-	-	-	-	-	-	-	-	-
Miscellaneous expenses/ penalty not allocated of administration	-	-	-	-	-	-	-	-	-	-
Total expenses	<u>\$ 71,320</u>	<u>\$ 81,277</u>	<u>\$ 262,269</u>	<u>\$ 10,762</u>	<u>\$ 1,513,600</u>	<u>\$ 24,900</u>	<u>\$ 126,706</u>	<u>\$ 91,329</u>	<u>\$ 362,964</u>	<u>\$ 2,545,126</u>

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

**CENTER FOR FAMILY AND CHILD ENRICHMENT, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 2024**  
**(with comparative totals as of June 30, 2023)**

	<b>Balance Forward</b>	<b>CIN/FIN Non-Residential SNAP Program</b>	<b>Community Based Care</b>	<b>Residential Group Home</b>	<b>Dr. Conward Residential Center</b>	<b>Nurturing Parenting Program</b>	<b>Nurse Family Partnership</b>	<b>Nurse Family Partnership CHI</b>	<b>Pediatric Health and Wellness Center</b>	<b>HRSA Grant</b>	<b>Page Total</b>
<b>Personnel Costs:</b>											
Salaries	\$ 1,198,085	\$ 171,256	\$ 6,967,156	\$ -	\$ 1,110,566	\$ 101,103	\$ 66,167	\$ -	\$ 174,306	\$ 1,080,883	\$ 10,869,522
Payroll Taxes	88,179	12,783	512,044	-	82,441	7,448	4,760	-	12,754	77,159	797,568
Fringe benefits	79,332	10,656	408,188	-	61,665	6,149	6,112	-	4,733	33,408	610,243
Workers' compensation and recruitment	13,268	1,895	77,949	-	11,358	1,946	787	-	1,914	12,334	121,451
Total personnel costs	<u>1,378,864</u>	<u>196,590</u>	<u>7,965,337</u>	<u>-</u>	<u>1,266,030</u>	<u>116,646</u>	<u>77,826</u>	<u>-</u>	<u>193,707</u>	<u>1,203,784</u>	<u>12,398,784</u>
<b>Other Expenses:</b>											
Laboratory expenses	-	-	-	-	-	-	-	-	685	8,886	9,571
Pharmacy expenses	-	-	-	-	-	-	-	-	74	-	74
Hazardous materials fees	-	-	-	-	-	-	-	-	-	-	-
Contract consulting (allocated)	219,740	-	43,289	-	-	-	-	-	146,701	113,525	523,255
Contract consulting CBC clients	7,313	-	918,238	-	-	(170,348)	-	-	-	-	755,203
Contract SAMH Services	-	-	27,166	-	-	-	-	-	-	-	27,166
Contract residential group home care	-	-	-	-	107	-	-	-	-	-	107
Building rent	234,276	28,613	520,479	-	63,505	38,151	-	-	-	85,839	970,863
Telephone	41,160	2,483	123,386	53	52,652	-	4,036	-	19,858	13,800	257,428
Office supplies	3,386	501	19,701	1,267	2,316	975	3,271	-	2,161	3,274	36,852
Client snacks	-	-	-	-	-	-	-	-	-	-	-
Client education supplies	1,573	-	-	-	-	-	-	-	-	-	1,573
Client outings	-	-	-	-	4,423	-	-	-	-	-	4,423
Liability insurance	65,706	6,160	105,841	5,273	7,436	-	-	-	12,321	-	202,737
Utilities	-	-	505	3,307	222	-	-	-	-	-	4,034
Program supplies	2,093	-	10,498	-	1,756	-	4,089	-	1,751	60,296	80,483
Client food	-	840	-	-	46,217	-	-	-	-	-	47,057
Legal fees	-	-	-	-	-	-	-	-	-	-	-
Accounting fees	-	-	-	-	-	-	-	-	-	-	-
Local travel	4,628	31	88,563	-	127	-	3,731	-	475	5,026	102,581
Client services	9,679	-	-	-	9,767	-	-	-	-	-	19,446
Seminar	12,786	228	19,716	-	650	-	5,257	-	30,379	9,299	78,315
Client transport	-	-	-	-	-	-	-	-	-	-	-
Property tax	70	-	38	634	-	-	-	-	-	-	742
Security	728	615	-	-	4,222	-	-	-	786	722	7,073
Maintenance repair	-	-	37,601	36,315	75,352	-	-	-	2,623	245	152,136
Equipment rental	4,326	112	10,360	-	2,485	-	-	-	4,748	3,440	25,471
Postage	1,246	150	1,656	-	24	30	-	-	600	-	3,706
Printing /copying	-	-	-	-	-	-	-	-	-	579	579
Books/subscriptions	-	-	-	-	-	-	-	-	-	-	-
Dues/memberships	117	500	6,765	-	105	-	-	-	40,878	3	48,368
Licenses/permits	20,885	20	43,019	363	2,788	218	-	-	15,609	2,719	85,621
Outreach and marketing expenses	104	-	-	-	-	-	-	-	6,812	1,700	8,616
Auto expenses	6,670	-	200,921	20	33,056	-	-	-	7,430	100	248,197
Miscellaneous	1,282	-	7,702	50	237	-	4,283	-	557	6,732	20,843
Interest expenses	-	-	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	10,240	404	-	-	-	309,740	-	320,384
Amortization	-	-	-	-	-	-	-	-	-	-	-
Bad debts expenses	25,461	-	-	-	-	-	-	-	40,759	-	66,220
Sliding fee discounts	332,036	-	-	-	-	-	-	-	68,809	-	400,845
Subtotal	<u>995,265</u>	<u>40,253</u>	<u>2,185,444</u>	<u>57,522</u>	<u>307,851</u>	<u>(130,974)</u>	<u>24,667</u>	<u>-</u>	<u>713,756</u>	<u>316,185</u>	<u>4,509,969</u>
Total program services	<u>2,374,129</u>	<u>236,843</u>	<u>10,150,781</u>	<u>57,522</u>	<u>1,573,881</u>	<u>(14,328)</u>	<u>102,493</u>	<u>-</u>	<u>907,463</u>	<u>1,519,969</u>	<u>16,908,753</u>
<b>Indirect Expenses:</b>											
Allocation of administration	169,717	24,447	984,711	-	159,376	14,328	9,200	-	24,943	-	1,386,721
Contributions of nonfinancial assets	1,280	-	28,513	-	-	-	-	-	-	-	29,793
Fundraising expenses	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous expenses/ penalty not allocated of administration	-	-	-	-	-	-	-	-	-	-	-
Total expenses	<u>\$ 2,545,126</u>	<u>\$ 261,290</u>	<u>\$ 11,164,005</u>	<u>\$ 57,522</u>	<u>\$ 1,733,257</u>	<u>\$ -</u>	<u>\$ 111,693</u>	<u>\$ -</u>	<u>\$ 932,406</u>	<u>\$ 1,519,969</u>	<u>\$ 18,325,267</u>

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

**CENTER FOR FAMILY AND CHILD ENRICHMENT, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 2024**  
**(with comparative totals as of June 30, 2023)**

	Balance Forward	HRSA COVID CARE	HRSA HIV	HRSA COVID ECT	HRSA ORAL HEALTH	HRSA INFRASTRUCTURE	HRSA RESCUE INFRA INVESTMENT	HRSA IBHS & QI	NACH	BACHELOR FOUNDATION	Page Total
<b>Personnel Costs:</b>											
Salaries	\$ 10,869,522	\$ -	\$ 154,236	\$ -	\$ -	\$ -	\$ 170,374	\$ -	\$ -	\$ -	\$ 11,194,132
Payroll Taxes	797,568	-	11,517	-	-	-	12,175	-	-	-	821,260
Fringe benefits	610,243	-	12,731	-	-	-	6,054	-	-	-	629,028
Workers' compensation and recruitment	121,451	-	1,714	-	-	-	1,567	-	-	-	124,732
Total personnel costs	<u>12,398,784</u>	<u>-</u>	<u>180,198</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>190,170</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>12,769,152</u>
<b>Other Expenses:</b>											
Laboratory expenses	9,571	-	865	-	-	-	-	-	-	-	10,436
Pharmacy expenses	74	-	-	-	-	-	-	-	-	-	74
Hazardous materials fees	-	-	-	-	-	-	-	-	-	-	-
Contract consulting (allocated)	523,255	-	1,335	-	-	638	83,375	-	-	-	608,603
Contract consulting CBC clients	755,203	-	-	-	-	-	-	-	-	-	755,203
Contract SAMH Services	27,166	-	-	-	-	-	-	-	-	-	27,166
Contract residential group home care	107	-	-	-	-	-	-	-	-	-	107
Building rent	970,863	-	-	-	-	-	-	-	-	-	970,863
Telephone	257,428	-	867	-	-	-	240	-	-	-	258,535
Office supplies	36,852	-	3,287	-	-	-	7,390	-	-	-	47,529
Client snacks	-	-	-	-	-	-	-	-	-	-	-
Client education supplies	1,573	-	-	-	-	-	-	-	-	-	1,573
Client outings	4,423	-	-	-	-	-	-	-	-	-	4,423
Liability insurance	202,737	-	-	-	-	-	-	-	-	-	202,737
Utilities	4,034	-	-	-	-	-	-	-	-	-	4,034
Program supplies	80,483	-	3,511	-	-	-	23,444	-	-	-	107,438
Client food	47,057	-	-	-	-	-	-	-	-	-	47,057
Legal fees	-	-	-	-	-	-	-	-	-	-	-
Accounting fees	-	-	-	-	-	-	-	-	-	-	-
Local travel	102,581	-	-	-	-	-	-	-	-	-	102,581
Client services	19,446	-	-	-	-	-	-	-	-	-	19,446
Seminar	78,315	-	-	-	-	-	6,441	-	-	-	84,756
Client transport	-	-	-	-	-	-	-	-	-	-	-
Property tax	742	-	-	-	-	-	-	-	-	-	742
Security	7,073	-	-	-	-	-	-	-	-	-	7,073
Maintenance repair	152,136	-	72	-	-	600	445	-	-	-	153,253
Equipment rental	25,471	-	-	-	-	-	-	-	-	-	25,471
Postage	3,706	-	-	-	-	-	-	-	-	-	3,706
Printing /copying	579	-	205	-	-	-	-	-	-	-	784
Books/subscriptions	-	-	-	-	-	-	-	-	-	-	-
Dues/memberships	48,368	-	-	-	-	-	3,662	-	-	-	52,030
Licenses/permits	85,621	-	26	-	-	640	3,180	-	-	-	89,467
Outreach and marketing expenses	8,616	-	1,705	-	-	-	60,887	-	-	-	71,208
Auto expenses	248,197	-	-	-	-	-	12,612	-	-	-	260,809
Miscellaneous	20,843	-	-	-	-	-	2,431	-	-	14,170	37,444
Interest expenses	-	-	-	-	-	-	-	-	-	-	-
Depreciation	320,384	-	-	-	-	-	-	-	-	-	320,384
Amortization	-	-	-	-	-	-	-	-	-	-	-
Bad debts expenses	66,220	-	-	-	-	-	-	-	-	-	66,220
Sliding fee discounts	400,845	-	-	-	-	-	-	-	-	-	400,845
Subtotal	<u>4,509,969</u>	<u>-</u>	<u>11,873</u>	<u>-</u>	<u>-</u>	<u>1,878</u>	<u>204,107</u>	<u>-</u>	<u>-</u>	<u>14,170</u>	<u>4,741,997</u>
Total program services	<u>16,908,753</u>	<u>-</u>	<u>192,071</u>	<u>-</u>	<u>-</u>	<u>1,878</u>	<u>394,277</u>	<u>-</u>	<u>-</u>	<u>14,170</u>	<u>17,511,149</u>
<b>Indirect Expenses:</b>											
Allocation of administration	1,386,721	-	-	-	-	-	-	-	-	-	1,386,721
Contributions of nonfinancial assets	29,793	-	-	-	-	-	-	-	-	-	29,793
Fundraising expenses	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous expenses/ penalty not allocated of administration	-	-	-	-	-	-	-	-	-	-	-
Total expenses	<u>\$ 18,325,267</u>	<u>\$ -</u>	<u>\$ 192,071</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,878</u>	<u>\$ 394,277</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 14,170</u>	<u>\$ 18,927,663</u>

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

**CENTER FOR FAMILY AND CHILD ENRICHMENT, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED JUNE 30, 2024**  
**(with comparative totals as of June 30, 2023)**

	Balance Forward	Freedom School	University of Miami - Jasmine Project	Miami-Dade Violence and Drug Prevention Program	Miami Gardens	Miami Gardens Grant	University of Miami - CIFFTA	Building (1825)	Total Program Services	Administration	Fundraising	Total 2024	Total 2023
<b>Personnel Costs:</b>													
Salaries	\$ 11,194,132	\$ 55,521	\$ 35,203	\$ 148,921	\$ -	\$ 11,032	\$ 77,058	\$ 43,932	\$ 11,565,799	\$ 946,341	\$ -	\$ 12,512,140	\$ 12,392,129
Payroll Taxes	821,260	4,267	3,349	10,889	-	872	5,549	3,402	849,588	68,056	-	917,644	895,329
Fringe benefits	629,028	-	-	16,563	-	8	6,053	72	651,724	54,848	-	706,572	710,386
Workers' compensation and recruitment	124,732	595	-	1,679	-	135	900	481	128,522	10,220	-	138,742	136,554
Total personnel costs	12,769,152	60,383	38,552	178,052	-	12,047	89,560	47,887	13,195,633	1,079,464	-	14,275,095	14,134,398
<b>Other Expenses:</b>													
Laboratory expenses	10,436	-	2,288	-	-	-	-	-	12,724	-	-	12,724	9,780
Pharmacy expenses	74	-	-	-	-	-	-	-	74	-	-	74	225
Hazardous materials fees	-	-	-	-	-	-	-	-	-	-	-	-	20
Contract consulting (allocated)	608,603	9,837	9,585	-	-	-	-	-	628,025	68,391	-	696,416	895,045
Contract consulting CBC clients	755,203	-	-	-	-	-	-	-	755,203	-	-	755,203	1,034,289
Contract SAMH Services	27,166	-	-	-	-	-	-	-	27,166	-	-	27,166	-
Contract residential group home care	107	-	-	-	-	-	-	-	107	-	-	107	130
Building rent	970,863	8,204	3,825	-	-	-	8,400	(476,885)	514,407	83,353	-	597,759	561,136
Telephone	258,535	-	-	-	-	-	1,931	3,497	263,963	22,364	-	286,327	258,667
Office supplies	47,529	-	-	-	-	-	1,656	13	49,198	8,410	-	57,608	120,595
Client snacks	-	3,600	-	4,863	-	-	-	-	8,463	-	-	8,463	9,955
Client education supplies	1,573	-	-	-	-	-	-	-	1,573	-	-	1,573	985
Client outings	4,423	-	-	-	-	-	-	-	4,423	-	-	4,423	9,464
Liability insurance	202,737	-	-	-	-	867	-	56,791	260,395	12,320	-	272,715	238,575
Utilities	4,034	-	-	-	-	-	-	45,525	49,559	-	-	49,559	53,581
Program supplies	107,438	12,267	3,035	3,165	-	12,472	-	-	138,377	13,246	-	151,623	349,384
Client food	47,057	-	-	-	-	-	-	781	47,838	-	-	47,837	37,957
Legal fees	-	-	-	-	-	-	-	-	-	450	-	450	10,702
Accounting fees	-	-	-	-	-	-	-	-	-	37,600	-	37,600	29,300
Local travel	102,581	-	-	1,025	-	3	-	69	103,678	14,192	-	117,869	135,987
Client services	19,446	-	-	-	-	-	-	-	19,446	-	-	19,446	12,401
Seminar	84,756	10,590	-	-	-	17,500	-	-	112,846	21,300	-	134,147	84,403
Client transport	-	-	-	-	-	-	-	-	-	-	-	-	540
Property tax	742	-	-	-	-	-	-	3,088	3,830	-	-	3,830	4,351
Security	7,073	-	-	-	-	-	4,706	23,268	35,047	2,028	-	37,076	39,852
Maintenance repair	153,253	-	-	-	-	-	-	136,525	289,778	4,577	-	294,355	294,522
Equipment rental	25,471	-	-	-	-	-	-	-	25,471	7,640	-	33,110	32,472
Postage	3,706	-	-	-	-	-	-	-	3,706	680	-	4,386	3,369
Printing /copying	784	-	-	-	-	2,847	-	-	3,631	1,968	-	5,599	2,895
Books/subscriptions	-	-	-	-	-	-	-	-	-	-	-	-	1,118
Dues/memberships	52,030	4,275	-	-	-	-	-	-	56,305	17,612	-	73,917	85,208
Licenses/permits	89,467	227	-	-	-	-	-	1,381	91,075	12,085	-	103,161	98,917
Marketing expenses	71,208	-	-	-	-	1,903	-	-	73,111	600	-	73,711	115,565
Auto expenses	260,809	880	-	-	-	-	-	7,492	269,181	-	-	269,181	265,662
Miscellaneous	37,444	70	-	-	-	-	-	60	37,574	22,124	-	59,698	93,093
Interest expenses	-	-	-	-	-	-	-	58,890	58,890	-	-	58,890	52,413
Depreciation	320,384	-	-	-	-	-	-	88,755	409,139	-	-	409,139	308,404
Amortization	-	-	-	-	-	-	-	2,863	2,863	-	-	2,863	3,124
Bad debts expenses	66,220	-	-	-	-	-	-	-	66,220	-	-	66,220	55,701
Sliding fee discounts	400,845	-	-	-	-	-	-	-	400,845	-	-	400,845	332,360
Subtotal	4,741,997	49,950	18,733	9,053	-	35,592	16,693	(47,887)	4,824,131	350,940	-	5,175,071	5,642,147
Total program services	17,511,149	110,333	57,285	187,105	-	47,639	106,253	-	18,019,764	1,430,404	-	19,450,167	19,776,545
<b>Indirect Expenses:</b>													
Allocation of administration	1,386,721	7,676	-	33,131	-	2,532	344	-	1,430,404	(1,430,404)	-	-	-
Contributions of nonfinancial assets	29,793	-	-	-	-	-	-	-	29,793	-	-	29,793	47,410
Fundraising expenses	-	-	-	-	-	-	-	-	-	-	23,805	23,805	55,639
Miscellaneous expenses/ penalty not allocated of administration	-	-	-	-	-	-	-	-	-	132,376	-	132,377	7,548
Total expenses	\$ 18,927,663	\$ 118,009	\$ 57,285	\$ 220,236	\$ -	\$ 50,171	\$ 106,596	\$ 0	\$ 19,479,961	\$ 132,376	\$ 23,805	\$ 19,636,142	\$ 19,887,142

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

**CENTER FOR FAMILY AND CHILD ENRICHMENT, INC.**  
**STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED JUNE 30, 2023 AND 2022**

	<u>2024</u>	<u>2023</u>
<b>Cash flows from operating activities:</b>		
Change in net assets	\$ (762,252)	\$ (51,982)
<b>Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:</b>		
Provision for depreciation	409,139	308,404
Amortization on operating leases	916,485	449,308
Amortization of debt costs	3,125	3,124
Bad debt expense	66,220	55,701
Gain on disposal of property and equipment	-	-
<b>(Increase) decrease in assets:</b>		
Accounts receivable, net	(205,179)	617,049
Grants and contracts receivables	(870,352)	208,650
Prepaid expenses and other assets	13,561	5,785
Operating lease right-of-use assets	534,357	(2,002,773)
<b>Increase (decrease) in liabilities:</b>		
Accounts payable and accrued expenses	74,690	(471,647)
Accrued employee leave benefits	15,081	95,617
Refundable advances and deferred revenue	(20,000)	(935,057)
Right-of-use operating lease liability	<u>(1,402,626)</u>	<u>1,593,348</u>
Net cash (used in) provided by operating activities	<u>(1,227,750)</u>	<u>(124,473)</u>
<b>Cash flows from investing activities:</b>		
Payments for purchases of property and equipment	<u>(400,529)</u>	<u>(608,634)</u>
Net cash (used in) investing activities	<u>(400,529)</u>	<u>(608,634)</u>
<b>Cash flows from financing activities:</b>		
Principal payments on debt	<u>(24,029)</u>	<u>(24,918)</u>
Net cash (used in) financing activities	<u>(24,029)</u>	<u>(24,918)</u>
Net (decrease) in cash and cash equivalents	<u>(1,652,309)</u>	<u>(758,025)</u>
<b>Cash and cash equivalents, beginning of the year</b>	<u>2,876,679</u>	<u>3,634,704</u>
<b>Cash and cash equivalents, end of the year</b>	<u>\$ 1,224,370</u>	<u>\$ 2,876,679</u>
<b>Supplemental disclosure of other cash flow information:</b>		
Cash received during the year for - interest income	<u>\$ 48,617</u>	<u>\$ 33,288</u>
Cash paid during the year for - interest expense	<u>\$ 58,890</u>	<u>\$ 52,413</u>

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

**CENTER FOR FAMILY AND CHILD ENRICHMENT, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2024 AND 2023**

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**Note 1 - Nature of Operations**

Center for Family and Child Enrichment, Inc. (the “Center” or “the Organization”) is a nonprofit, tax exempt organization which operates various facilities that provide social, educational, and mental health services in Miami-Dade County, Florida.

The Center’s Federally Qualified Health Center provides dental care, sick care, general and pediatric health services to the public. The Center is dedicated to promoting the well-being, stability, and permanency of children who have experienced trauma, aiming to provide a supportive and nurturing environment. The Center collaborates with a lead agency to deliver community-based care services, reaching hundreds of children annually. These services encompass a comprehensive range of programs, including residential group care, in home family counselling and behavioral health services.

The Center charges fees based upon its clients' ability to pay for clinical services and receive grants, contributions, and contracts from various governmental and charitable agencies for providing these services. Gifts, donations, and volunteer services are also received from individuals and private entities.

**Note 2 - Summary of Significant Accounting Policies**

**Basis of accounting**

The Center uses the accrual basis of accounting for financial reporting purposes, which is in accordance with generally accepted accounting principles. Revenues are recognized when earned and expenses are recognized when incurred.

**Basis of presentation**

The financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Accounting Standards Update (FASB ASU) No. 2016-14 *Not-for-Profit Entities (Topic 958): Presentation of Financial Statements for Not-for-Profit Entities*. Under FASB ASU No. 2016-14, the Center is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. As of June 30, 2024, and 2023, the Organization had no assets with donor restrictions.

**Net assets**

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

***Net Assets Without Donor Restrictions*** - Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

**CENTER FOR FAMILY AND CHILD ENRICHMENT, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2024 AND 2023**

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**Note 2 - Summary of Significant Accounting Policies (cont'd)**

**Net assets (cont'd)**

***Net Assets with Donor Restrictions*** - Net assets subject to donor (or certain grantor) imposed restrictions. Some restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor or grantor. Other restrictions are perpetual in nature, where the donor or grantor stipulates that resources be maintained in perpetuity. Contributions restricted by donors are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other-donor restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

Any contribution not specifically restricted by the donor or subject to other legal restrictions is considered available for general use.

**Cash and cash equivalents**

The Center considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

**Restricted cash**

Restricted cash primarily represents amounts restricted for debt covenants.

**Receivables and allowance for doubtful accounts**

Grants and contracts receivables consist principally of claims not yet reimbursed by various grantor/contract agencies. Accounts receivable consist of comprehensive medical care and support services to individuals. Receivable balances are unsecured. Management periodically reviews the receivable balances and provides an allowance for amounts which may be uncollectible based on historical experience, an assessment of economic conditions, and a review of subsequent collections. At June 30, 2024 and 2023, management considered all of its receivable balances to be collectible and no allowance was recorded, except for client service revenues, which are presented net of a provision for uncollectible accounts, contractual adjustments, and ability to pay adjustments, as applicable, in the accompanying financial statements.

**CENTER FOR FAMILY AND CHILD ENRICHMENT, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2024 AND 2023**

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**Note 2 - Summary of Significant Accounting Policies (cont'd)**

**Promises to give**

The Center records unconditional promises to give that are expected to be collected within one year at net realizable value. Unconditional promises to give expected to be collected in future years are initially recorded at fair value using present value techniques using risk-adjusted discount rates. In subsequent years, amortization of the discounts is included in donations in the statement of activities. Conditional promises to give are recognized when the conditions on which they depend are substantially met. The Center had no unconditional or conditional promises to give as of June 30, 2024 and 2023.

**Debt issuance costs**

Debt issuance costs associated with outstanding debt is presented in the statement of financial position as a direct reduction in the carrying value of the associated debt liability. Amortization of debt issuance costs is reported as a component of interest expense in the statement of activities. Debt costs are amortized using the straight-line method over the life of the associated debt.

**Prepaid expenses and deposits**

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid expenses. Deposits primarily include security and utility deposits.

**Property and equipment**

Property and equipment are carried at cost if purchased or, if donated, at estimated fair value on the date of donation, less allowance for depreciation. The cost of property and equipment purchased in excess of \$1,000 is capitalized; and in excess of \$5,000 for grant purposes. The Center follows the policy of providing for depreciation using the straight-line method over the estimated useful life of each type of asset which is as follows:

Building and improvements	3-39 years
Computer equipment and software	3-5 years
Furniture and equipment	5-7 years
Vehicles	5 years

If donors stipulate the period of time during which the assets must be used, the contributions are recorded as support with donor restrictions, and released as restrictions expire. In the absence of such stipulations, contributions of property and equipment and gifts of cash restricted for the acquisition of property and equipment are recorded as support without donor restrictions when the assets are placed in service. For the year ended June 30, 2024 and 2023, the Center received no donated equipment.

**CENTER FOR FAMILY AND CHILD ENRICHMENT, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2024 AND 2023**

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**Note 2 - Summary of Significant Accounting Policies (cont'd)**

**Property and equipment (cont'd)**

Maintenance and repairs to property and equipment are charged to expense when incurred. Additions and major renewals are capitalized. When assets are retired or otherwise disposed of, the cost or donated value and the related accumulated depreciation are removed from the accounts and any resulting gain or loss is reflected in income for the period.

**Refundable advances and deferred revenue**

Revenues received in advance that are not recognized because the allowable costs as defined by the individual grant or contract have not been incurred, the unit of service has not been provided, and/or the conditions of release have not been substantially met or explicitly waived are considered refundable advances. In addition, revenues received in advance from special events and other program income that are considered exchange transactions are deferred to the applicable period.

**Leases**

The Center leases certain office space, vehicles and office equipment. Management determines if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use (ROU) assets, other current liabilities, and operating lease liabilities on the statements of financial position. Finance leases are included in property and equipment, other current liabilities, and other long-term liabilities on the statements of financial position.

ROU assets represent the right to use an underlying asset for the lease term and lease liabilities represent the obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. As most of the Center's leases do not provide an implicit rate, the Center uses their incremental borrowing rate or a risk-free rate based on the information available at commencement date in determining the present value of lease payments. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. The lease terms may include options to extend or terminate the lease when it is reasonably certain that the Center will exercise that option. Lease expense for lease payments is recognized on a straight-line basis over the lease term.

Lease agreements do not contain any material residual value guarantees or material restrictive covenants.

The Center has elected the short-term lease exemption for all leases with a term of 12 months or less for both existing and ongoing operating leases to not recognize the asset and liability for these leases. Lease payments for short-term leases are recognized on straight-line basis.

**CENTER FOR FAMILY AND CHILD ENRICHMENT, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2024 AND 2023**

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**Note 2 - Summary of Significant Accounting Policies (cont'd)**

**Leases (cont'd)**

In evaluating contracts to determine if they qualify as a lease, the Center considers factors such as if they have obtained substantially all of the rights to the underlying asset through exclusivity, if they can direct the use of the asset by making decisions about how and for what purpose the asset will be used and if the lessor has substantive substitution rights. This evaluation may require significant judgment.

In determining the weighted-average discount rate used to measure the right-of-use asset and lease liability, the Center uses rates implicit in the lease, or if not readily available, they estimate an applicable incremental borrowing rate. The incremental borrowing rate is estimated using the Center's applicable borrowing rates and the contractual lease term.

**Revenue and revenue recognition**

The Center recognizes revenues from nonexchange transactions when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met or explicitly waived.

Grant and contract revenue is generally billed monthly and is derived from units of service contracts. Amounts received are recognized as revenue when the unit of service has been provided in compliance with the specific grant and contract. Also, any revenue derived from cost-reimbursement grants and contracts, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses, is recognized when such expenditures are incurred in compliance with specific grant and contract provisions. Amounts received in advance are deferred to the applicable period.

Client services revenue is reported at the amount that reflects the consideration to which the Center expects to be entitled to in exchange for providing care. These amounts are generally from third-party payers (including health insurers and government programs) and others and may include variable consideration for retroactive adjustments due to settlement of audits, reviews and investigations. Generally, the Center bills patients and third-party payers soon after the services are performed and/or the patient is discharged from the facility. Revenue is recognized as performance obligations are satisfied.

**CENTER FOR FAMILY AND CHILD ENRICHMENT, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2024 AND 2023**

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**Note 2 - Summary of Significant Accounting Policies (cont'd)**

**Contributions of nonfinancial assets**

Donated services are recognized, at estimated fair value, as contributions, along with a corresponding expense, if the services: (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise have been purchased. Donated goods are recorded at their estimated fair market value when received. Unless otherwise noted, the contributions of nonfinancial assets do not have donor-imposed restrictions, and they are utilized by the Center.

**Functional expenses**

The costs of providing the various programs and supporting services activities have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by function. Program and supporting services are charged with their direct expenses. Certain categories of expenses are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses allocated include personnel and occupancy costs, among other expenses; which are allocated on the basis of estimates of time and effort, square footage basis, as well as other methods as determined from time-to-time by management.

**Concentration of credit risk**

Financial instruments that potentially subject the Center to concentration of credit risk consist primarily of receivables, cash, and cash equivalents. The concentration of credit risk with respect to receivables is primarily due to the economic dependency in federal, state, and other agencies and the ability to obtain authorization, process and collect balances timely. The Center does not require collateral or other security to support receivables. The Center has cash and cash equivalents in financial institutions that are insured by the Federal Deposit Insurance Corporation ("FDIC"). At various times throughout the year, the Center may have cash balances at financial institutions that exceed the insured amount. Deposit accounts are maintained with what management believes to be quality financial institutions.

**Joint costs of fundraising appeals**

The Center utilizes various pamphlets, brochures, and information methods to inform the general public of their activities and to solicit funds. These costs are charged to fundraising.

**Income taxes**

The Center is a not-for-profit organization, exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Gifts to the Center are tax deductible. Certain activities not directly related to the Center's tax-exempt purpose could be subject to taxation as unrelated business income.

**CENTER FOR FAMILY AND CHILD ENRICHMENT, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2024 AND 2023**

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**Note 2 - Summary of Significant Accounting Policies (cont'd)**

**Income taxes (cont'd)**

The Center assesses its tax position in accordance with “*Accounting for Uncertainties in Income Taxes*” as prescribed by the *Accounting Standards Codification*, which provides guidance for financial statement recognition and measurement of uncertain tax positions taken or expected to be taken in a tax return for open tax years (generally a period of three years from the later of each return’s due date or the date filed) that remain subject to examination by the Center’s major tax jurisdictions.

The Center assesses its tax positions and determines whether it has material unrecognized liabilities for uncertain tax positions. The Center records these liabilities to the extent that it deems them more likely than not to be incurred. Interest and penalties related to uncertain tax positions, if any, would be classified as a component of income tax expense.

The Center believes that it does not have any significant uncertain tax positions requiring recognition or measurement in the accompanying financial statements.

**Use of estimates**

The presentation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Comparative financial information**

The financial statements include certain summarized comparative information in total from the prior year, which is not presented by net asset type and functional expense classification and does not include sufficient detail to conform with generally accepted accounting principles. This information should be read in conjunction with the Center's financial statements for the year ended June 30, 2024, from which the comparative information was derived.

**Date of management review**

Subsequent events have been evaluated by management through December 6, 2024, which is the date the financial statements were available for issuance.

**Reclassifications**

Certain reclassifications of amounts previously reported have been made to the accompanying consolidated financial statements to maintain consistency between periods presented. The reclassifications had no impact on previously reported net assets.

**CENTER FOR FAMILY AND CHILD ENRICHMENT, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2024 AND 2023**

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**Note 2 - Summary of Significant Accounting Policies (cont'd)**

**New accounting pronouncements**

The FASB has issued several pronouncements that have effective dates in the future that may impact future financial presentations.

**ASU No. 2020-07, *Not-for-Profit Entities (Topic 958)***

*Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*

The Board is issuing this update to improve generally accepted accounting principles (GAAP) by increasing the transparency of contributed nonfinancial assets for not-for-profit (NFP) entities through enhancements to presentation and disclosure.

The amendments in this update apply to NFPs that receive contributed nonfinancial assets. Contribution revenue may be presented in the financial statements using different terms (for example, gifts, donations, grants, gifts-in-kind, donated services, or other terms).

The amendments in this update improve financial reporting by providing new presentation and disclosure requirements about contributed nonfinancial assets for NFPs, including additional disclosure requirements for recognized contributed services. The amendments will not change the recognition and measurement requirements in Subtopic 958-605, *Not-for-Profit Entities—Revenue Recognition*, for those assets.

The amendments in this update should be applied on a retrospective basis and are effective for annual periods beginning after June 15, 2021, and interim periods within annual periods beginning after June 15, 2022. Early adoption is permitted.

Management has implemented this statement.

**ASU No. 2016-02, (Updated No. 2020-05), *Leases (Topic 842)***

In February 2016, the Financial Accounting Standards Board (FASB) issued guidance, Accounting Standards Codification (ASC) 842, *Leases* to increase transparency and comparability among organizations by requiring the recognition of right-of-use (ROU) assets and lease liabilities on the balance sheet for all leases with a term longer than 12 months. Leases will be classified as finance or operating, with classification affecting the pattern and classification of expense recognition in the income statement. Most prominent among the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those leases classified as operating leases. Under the standard, disclosures are required to meet the objective of enabling users of financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases.

**CENTER FOR FAMILY AND CHILD ENRICHMENT, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2024 AND 2023**

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**Note 2 - Summary of Significant Accounting Policies (cont'd)**

**New accounting pronouncements (cont'd)**

**ASU No. 2016-02, (Updated No. 2020-05), *Leases (Topic 842)* (cont'd)**

The Center adopted the standard effective July 1, 2022 and use the effective date as our date of initial application. Consequently, financial information will not be updated, and the disclosures required under the new standard will not be provided for dates and periods before July 1, 2022. Lease disclosures for the year ended June 30, 2022 are made under prior lease guidance in FASB ASC 840.

The new standard provides a number of optional practical expedients in transition. The Center elected the 'package of practical expedients', which permits them not to reassess under the new standard their prior conclusions about lease identification, lease classification and initial direct costs. The Center do not expect to elect the use-of-hindsight or the practical expedient pertaining to land easements; the latter not being applicable to the Center.

As a result of the adoption of the new lease accounting guidance, the Center recognized on July 1, 2022 operating lease liabilities of \$2,000,372 with corresponding ROU assets of \$2,002,772 based on the present value of the remaining minimum rental payments under current leasing standards for existing operating leases. The standard had a material impact on the statement of financial position and statement of cash flows but did not have an impact on the statement of activities. The most significant impact was the recognition of ROU assets and lease liabilities for operating leases.

The new standard also provides practical expedients for an entity's ongoing accounting. The Center elected the short-term lease recognition exemption for all qualifying leases. This means, for those leases that qualify, the Center will not recognize ROU assets or lease liabilities, and this includes not recognizing ROU assets or lease liabilities for existing short-term leases of those assets in transition. The Center also elected the practical expedient to not separate lease and non-lease components for all leases.

**CENTER FOR FAMILY AND CHILD ENRICHMENT, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2024 AND 2023**

**Note 3 - Liquidity and Availability**

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

	<u>2024</u>	<u>2023</u>
<b>Financial Assets:</b>		
Cash and cash equivalents	\$ 1,224,370	\$ 2,876,679
Accounts receivable, net	407,589	268,630
Grants and contracts receivable	1,179,934	309,582
Prepaid expenses and other assets	<u>60,455</u>	<u>74,016</u>
Total current assets	<u>2,872,348</u>	<u>3,528,907</u>
Less those unavailable for general expenditures within one year, due to:		
Program contractual or donor-imposed restrictions	<u>20,151</u>	<u>20,810</u>
Financial assets available to meet cash needs for general expenditures within one year and to satisfy certain liabilities as they become due.		
	<u>\$ 2,852,197</u>	<u>\$ 3,508,097</u>

In the event of an unanticipated liquidity need, the Center could draw upon \$200,000 of its available line of credit (Note 7).

**Note 4 - Property and Equipment**

Property and equipment consisted of the following at June 30, 2024 and 2023:

	<u>2024</u>	<u>2023</u>
Building and improvements	\$ 4,198,363	\$ 3,897,050
Computer equipment and software	586,752	586,752
Furniture and equipment	609,516	510,300
Vehicles	<u>71,057</u>	<u>71,057</u>
	5,465,688	5,065,159
Less: accumulated depreciation	<u>(2,550,498)</u>	<u>(2,141,360)</u>
	2,915,190	2,923,799
Land	<u>55,774</u>	<u>55,774</u>
	<u>\$ 2,970,964</u>	<u>\$ 2,979,573</u>

**CENTER FOR FAMILY AND CHILD ENRICHMENT, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2024 AND 2023**

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**Note 4 - Property and Equipment (cont'd)**

From time-to-time, grant and contract revenue has been awarded to the Center for the purpose of improving existing real estate. The grantor retains a security interest in the subject property. If the improved real estate is no longer used for its intended purpose, the Center must obtain approval from the grantor agencies to use this property for other lawful purposes within the prescribed timeframe.

**Construction commitment**

As of June 30, 2024, and 2023, the Center had a commitment of none and approximately \$104,900, respectively, for renovations of the main location.

**Note 5 - Leases**

The Center leases office space, vehicles and office equipment under various terms under long-term non-cancelable operating lease arrangements. The leases expire at various dates through 2026 and certain leases contain renewal options ranging from three years to five years. The Center includes in the determination of the right-of-use assets and lease liabilities any renewal options when the options are reasonably certain to be exercised. Certain operating leases provide for increases in future minimum annual rental payments by renegotiation.

Operating leases with a term of 12 months or less are not recorded on the statement of financial position.

The right-of-use asset and lease liability balances on our statement of financial position as of June 30, 2024, related to the Center's operating leases are as follows:

Lease Assets-Classification in Statement of Financial Position

Operating lease right-of-use	\$ 102,622
Total leased right-of-use assets	<u>\$ 102,622</u>

Lease Liabilities-Classification in Statement of Financial Position

Operating lease liabilities	\$ 190,722
Total lease liabilities	<u>\$ 190,722</u>

Total lease costs recognized in the income statement for the fiscal year ended June 30, 2024, are as follows:

Operating lease costs	\$ 581,607
Short-term lease costs	<u>15,164</u>
	<u>\$ 596,771</u>

**CENTER FOR FAMILY AND CHILD ENRICHMENT, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2024 AND 2023**

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**Note 5 - Leases (cont'd)**

The weighted-average discount rate represents the risk-free discount rate using a period comparable with that of the individual lease term.

Weighted-average discount rate:  
 Operating leases 3.87%

Weighted-average remaining lease term:  
 Operating leases 1 year

The Center does not have finance leases. Future minimum lease payments required under operating finance leases that have an initial or remaining non-cancelable lease term in excess of one year are listed below as of June 30, 2024:

<b>Year Ending June 30,</b>	<b><u>Operating Leases</u></b>
2025	\$ 138,765
2026	11,552
2027	<u>2,943</u>
Total future minimum lease payment	153,260
Less: Imputed interest	<u>(1,802)</u>
Present value of liability	<u>\$ 151,458</u>

**Note 6 - Debt**

Debt at June 30, 2024 and 2023 consisted of the following:

In February 2018 the Center entered into a mortgage note agreement for \$575,000. The note is recorded net of unamortized debt issue costs of \$13,853 and \$15,864 for 2023 and 2022, respectively; due in monthly installments of \$3,278, including interest at a fixed rate of 4.75% through February 2023. Beginning March 2023, interest rate was readjusted to 6.89% to equal the sum of the weekly average yield on U.S. Treasury Securities (adjusted to a constant maturity of five years) plus 2.75%, through February 2028 (based on a 25-year amortization), at which time all outstanding principal and interest is due. The new monthly installment amount is \$3,944. The interest rate shall at no time be lower than 4.75%. This mortgage note is collateralized by real property and a security interest (UCC) on all assets owned by the Center and cross-collateralized and cross-defaulted with the mortgage note discussed below and the line of credit discussed in Note 7. Certain pre-payment penalties may apply during the first five years. At June 30, 2024 and 2023, the balance outstanding on this mortgage note payable, net of the unamortized debt issue costs, amounted to \$480,240 and \$491,045, respectively.

**CENTER FOR FAMILY AND CHILD ENRICHMENT, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2024 AND 2023**

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**Note 6 - Debt (cont'd)**

During the year ended June 30, 2020, the Center entered into a mortgage note for \$500,000. The mortgage note calls for monthly interest only installments of \$2,083 during the initial 12 months of the note. Thereafter, monthly principal and interest payments will be amortized, based on a 25-year amortization period, with a balloon payment of all outstanding principal, maturing in February of 2028. Interest is calculated at a 5% fixed rate for the first 5 years and then repriced to the five-year swap rate prevailing at this time, plus a 2.50% margin, with a floor of 5%. This mortgage note is collateralized by real property owned by the Center and cross-collateralized and cross-defaulted with the mortgage note discussed above and the line of credit discussed in Note 7. Proceeds from this loan will be used to supplement an awarded grant for renovation and improvement of the collateral property. At June 30, 2024 and 2023, the outstanding balance of the mortgage note, net of net of the unamortized debt issue costs of \$10,775 and \$12,110, amounted to \$452,986 and \$463,086, respectively.

Estimated future debt principal payments in the aggregate are approximately as follows:

<b>Year Ending June 30,</b>	
2025	\$ 26,316
2026	27,938
2027	29,664
Thereafter	<u>872,408</u>
Total debt	956,326
Unamortized debt issue costs	<u>(23,100)</u>
Total debt, net of unamortized debt issue costs	<u><u>\$ 933,226</u></u>

The loan agreements relating to the financial arrangement discussed in this section and the line of credit discussed in Note 6 require certain restrictive covenants, including but not limited to, the following: maintain a (debt service coverage) ratio of net income/change in net assets plus depreciation/amortization and interest expense, to total interest expense and total current maturities of long-term debt of at least 1.25 to 1.00; and maintain a debt service reserve equivalent to six months of the mortgage note scheduled debt service payments. At June 30, 2024 and 2023, the Center was in compliance with these requirements. The lender reserves the right to curtail/freeze a portion of the line of credit (Note 7) at each annual review if it is determined that the Center's debt service coverage ratio cannot support a debt service of at least 1.25x for both credit facilities on a term-out basis.

**CENTER FOR FAMILY AND CHILD ENRICHMENT, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2024 AND 2023**

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**Note 7 - Line of Credit**

Previously, the Center entered into a \$200,000 revolving line of credit agreement with a bank to provide funding for working capital needs which will continue until the earlier of when demand is made or February 2023. Interest is charged at a floating rate equal to 1% per annum over the variable Prime Rate, 5.50% at June 30, 2024 and 2023, respectively, and is payable monthly on the outstanding balance. The interest rate shall never be less than the initial rate of 5.50%. During each year of the term of this line, a twenty-five percent (25%) annual clean-up for at least thirty (30) consecutive days shall be required. In addition, this line of credit is cross-collateralized and cross-defaulted with the mortgage notes payable discussed in Note 6. At June 30, 2024 and 2023, the Center had no outstanding balance on the line of credit.

**Note 8 - Grants and Contracts for Client Services**

Funding agreements for services to be provided are entered into on an annual basis. The release of funds is subject to monies being made available by the federal government, the Florida Legislature and certain other grantor agencies. Generally, agreements may be terminated by either party within thirty days written notice. However, such an event would be unlikely if contract performance continues to be satisfactory.

Program expenditures made by the Center are subject to additional audit by grantor agencies. As a result of such audits, the grantor may require that amounts be returned. As of June 30, 2024, and 2023, the Center had no amounts required to be returned as a result of such audits.

**Note 9 - Client Service Revenue**

The components of client service revenue for the years ended June 30, 2024 and 2023 are summarized as follows:

	<u>2024</u>	<u>2023</u>
Client service revenue, gross	\$ 3,284,347	\$ 3,672,306
Less: contractual adjustments	(983,583)	(1,104,486)
Less: provision for doubtful accounts	<u>(66,220)</u>	<u>(55,700)</u>
Client service revenue, net	<u>\$ 2,234,544</u>	<u>\$ 2,512,120</u>

**CENTER FOR FAMILY AND CHILD ENRICHMENT, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2024 AND 2023**

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**Note 10 - Contributions of Nonfinancial Assets**

For the years ended June 30, contributions of nonfinancial assets recognized within the statement of activities included:

	<b><u>2024</u></b>	<b><u>2023</u></b>
Donated goods	\$ <u>29,793</u>	\$ <u>47,410</u>
	\$ <u>29,793</u>	\$ <u>47,410</u>

The Center recognized contributions of nonfinancial assets, within revenue, including donated goods from various donors. Donated goods comprise of school supplies, toys, and thanksgiving turkey boxes which are distributed to clients at various events, and are recorded at their estimated fair market value as determined by management, when received. Unless otherwise noted, contributed nonfinancial assets did not have donor-imposed restrictions.

**Note 11 - Reinvestment Plan**

During the year ended June 30, 2021, the Center received excess funding from Citrus Health Network, Inc., one of their grantor agencies, resulting in a surplus. This was mostly attributed to salary attrition due to difficulty in recruitment and retention of case management staff, minimal usage of flex funds (funds that can used for non-clinical expenses), due to children remaining out of school for the majority of the year, closure of many recreational and care facilities, medical and specialty offices, transport services, etc., and minimal usage of travel funds. This was a direct result of the coronavirus (COVID-19) outbreak, as discussed in Note 14.

The Center was approved to use these excess funds over the next three years for adjustments to salary scales for several positions, of which the largest is for case management positions, 3% annual salary increases for all personnel, and staff retention bonuses, ranging from \$1,000 to \$3,000 depending upon the years of service.

The surplus, which amounted to \$1,847,368, is presented as a refundable advance/deferred revenue on the accompanying statement of financial position and will be recognized over the next three years as the following expenditures are incurred. The Center has utilized \$912,311 to cover the 3 % annual salary increases and bonuses incurred during the fiscal year. The balance of \$935,057 has been fully utilized.

**Note 12 - Employee Benefit Plan**

The Center offers all employees a tax-sheltered annuity under the Internal Revenue Code Section 403(b). Contributions are based upon the amount of compensation each participant elects to defer yearly, subject to certain limitations. No contributions to the plan are required of the Center.

**CENTER FOR FAMILY AND CHILD ENRICHMENT, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2024 AND 2023**

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**Note 13 - Concentration in Operations**

The Center receives a substantial amount of its public support and revenues from the State of Florida, including Medicaid, the federal government, and other state and county/local agencies. If a significant reduction in the level of funding were to occur, there would be an adverse effect on the Center's programs and activities.

**Note 14 - Contingencies**

The Center is involved in certain litigation which arose in the normal course of operations. The Center's management and legal counsel believe that the amount of liability resulting from any pending or unasserted claims is not reasonably determinable at this time but should be within the Center's insurance limits.

**Note 15 - Subsequent Events**

The Center evaluates events occurring subsequent to the date of the financial statements in determining the accounting for and disclosure of transactions and events that affect the financial statements. Subsequent events have been evaluated through December 6, 2024, which is the date the accompanying financial statements were available to be issued.

**CENTER FOR FAMILY AND CHILD ENRICHMENT, INC.**

**SUPPLEMENTAL INFORMATION**

**JUNE 30, 2024**

**CENTER FOR FAMILY AND CHILD ENRICHMENT, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDED JUNE 30, 2024**

<u>Federal/State Agency, Pass-through Entity Federal Program/State Project</u>	<u>Assistance Listing Number</u>	<u>Contract/ Grant Number</u>	<u>Expenditures</u>	<u>Transfers to Subrecipients</u>
<b>FEDERAL PROGRAMS</b>				
<b>Direct Programs:</b>				
Department of Health and Human Services, Health Resources and Services Administration	93.526	C8ECS43858	\$ 145,927	
Grants for New and Expanded Services Under the Health Center Program	93.527	H 80CS2659	2,133,159	
Federal Communications Commission	N/A	DA 21-1053	-	
<b>Indirect Programs:</b>				
<b>Department of Health and Human Services</b>				
<b>Passed through the Florida Department of Children and Families -</b>				
<b>Passed through the South Florida Behavioral Network, Inc.</b>				
Block Grants for Community Mental Health Services	93.958	ME 225-12-47	26,612	
Children's Health Insurance Program (CHIP) Title XXI	93.767	ME 225-12-47	53,236	
Block Grant for Prevention and Treatment of Substance Abuse	93.959	ME 225-12-47	125,000	
VOCA Program	16.575	ME 225-12-47	21,700	
<b>Passed through Citrus Health Network, Inc. d/b/a Citrus Family Care Network</b>				
Foster Care Title IV-E	93.658		2,173,267	
Temporary Assistance for Needy Families	93.558		2,405,274	
Adoption Assistance	93.659		484,312	
Promoting Safe and Stable Families	93.556		21,785	
Social Services Block Grant	93.667			
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674			
Stephanie Tubbs Jones Child Welfare Services Program	93.645		293,807	
Medical Assistance Program	93.778		103,621	
Grants to States for Access and Visitation Program	93.597		8,331	
Independent Living	93.674		40,767	
State admn. Matching Grant for Food Stamp Program	10.561		4,146	
<b>Passed through Health Choice Network of Florida, Inc.</b>				
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	X10MC31134	<u>100,917</u>	
Total Expenditures of Federal Awards			<u>\$ 8,141,861</u>	

See notes to the schedule of expenditures of federal awards and state financial assistance,  
other state funding and local financial assistance.

**CENTER FOR FAMILY AND CHILD ENRICHMENT, INC.**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDED JUNE 30, 2024**

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Federal/State Agency, Pass-through Entity Federal Program/State Project	Assistance Listing CSFA Number	Contract/ Grant Number	<u>Expenditures</u>	<u>Transfers to Subrecipients</u>
<b>STATE PROJECTS</b>				
<b>Indirect Projects:</b>				
<b>Florida Department of Children and Families</b>				
<b>Passed through Citrus Health Network, Inc. d/b/a Citrus Family Care Network</b>				
Out-of-Home Supports	60.074		\$ 1,956,868	\$ -
CBC Purchase Therapeutic Services for Children	60.183		33,927	-
<b>Florida Department of Juvenile Justice</b>				
<b>Passed through Florida Network of Youth and Family Services</b>				
Children and Families in Need of Services (CINS/FINS)	80.005		<u>689,607</u>	<u>-</u>
Total Expenditures of State Financial Assistance			<u>\$ 2,680,402</u>	<u>\$ -</u>
Total Expenditures for Federal Awards and State Financial Assistance			<u>\$ 10,822,263</u>	<u>\$ -</u>

See notes to the schedule of expenditures of federal awards and state financial assistance,  
other state funding and local financial assistance.

**CENTER FOR FAMILY AND CHILD ENRICHMENT, INC.  
SCHEDULE OF OTHER STATE FUNDING  
FOR THE YEAR ENDED JUNE 30, 2024**

<u>Grantor</u>	<u>Program</u>	<u>Assistance Listing Number/ Contract Number</u>	<u>Expenditures</u>
<b>Other State Funding:</b>			
State Matching Funds for Federal Programs:			
Florida Department of Health and Human Services			
Passed through the Florida Department of Children and Families			
Passed through Citrus Health Network, Inc. d/b/a Citrus Family Care Network			
	Promoting Safe and Stable Families	93.556	\$ 12,187
	Temporary Assistance for Needy Families Block Grant	93.558	1,094,255
	Child Welfare Services-State Grant	93.645	182,237
	Foster Care- Title IV-E	93.658	2,814,069
	Adoption Assistance	93.659	614,750
	Social Services Block Grant	93.667	-
	Independent Living	93.674	101,370
	Medical Assistance Program	93.778	112,123
	State admn. Matching Grant for Food Stamp Program	10.561	5,847
Passed through the South Florida Behavioral Network, Inc.	Children's Mental Health and Substance Abuse Services	ME 225-12-47	<u>141,609</u>
Total Expenditures of Other State Funding			<u>\$ 5,078,446</u>
Total Expenditures of Federal, State and Other State Funding			<u>\$ 15,900,709</u>

See notes to the schedules of expenditures of federal awards and state financial assistance, other state funding and local financial assistance.

**CENTER FOR FAMILY AND CHILD ENRICHMENT, INC.  
SCHEDULE OF LOCAL FINANCIAL ASSISTANCE  
FOR THE YEAR ENDED JUNE 30, 2024**

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<u>Grantor</u>	<u>Program</u>	<u>Contract Number</u>	<u>Expenditures</u>
<b>Local Financial Assistance:</b>			
University of Miami	Culturally Informed Flexible Family-Based Treatment for Adolescents (CIFFTA)	2235-7571	\$ 113,452
University of Miami	Jasmine Project	OS 00000432	54,766
Miami-Dade County	Violence and Drug Prevention Program	22-CFCE and 23-CFCE-A	202,875
Miami-Dade County	Freedom School Peek Program		38,000
United Way of Miami Dade	Freedom School Peek Program		70,000
City of Miami Gardens	CDC - Reach Supplemental Vaccination Project		57,262
Children's Trust	Freedom School Peek Program		8,000
Bachelor Foundation	Summer Program		20,000
	Christmas Toy Drive		<u>15,000</u>
Total Local Financial Assistance			<u>\$ 579,355</u>

See notes to the schedules of expenditures of federal awards and state financial assistance, other state funding and local financial assistance.

**CENTER FOR FAMILY AND CHILD ENRICHMENT, INC.**  
**NOTES TO THE SCHEDULES OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE, OTHER STATE FUNDING AND LOCAL FINANCIAL ASSISTANCE**  
**FOR THE YEAR ENDED JUNE 30, 2024**

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**Note 1 - Basis of Presentation**

The accompanying Schedules of Expenditures of Federal Awards and State Financial Assistance, Other State Funding and Local Financial Assistance (the “Schedules”) includes the federal, state, other state, and local funding of Center for Family and Child Enrichment, Inc. (the “Center”) under programs of federal, state, and local government for the year ended June 30, 2023. The information in the Schedule of Expenditures of Federal Awards and State Financial Assistance is presented in accordance with the requirements of the Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements of Federal Awards*, (Uniform Guidance) and Chapter 10.650, *Rules of the Auditor General*. Because the Schedules present only a selected portion of the operations, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Center.

**Note 2 - Summary of Significant Accounting Policies**

Expenditures reported on the Schedules are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, and Chapter 10.650, *Rules of the Auditor General*, wherein certain types of expenditures are not allowable or are limited as to reimbursement, as applicable.

**Note 3 - Indirect Cost Rate**

The Center elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

**Note 4 - Contingency**

The grant and contract revenue amounts received are subject to audit and adjustment. If any expenditures or expenses are disallowed by the grantor agencies as a result of such an audit, any claim for reimbursement to the grantor/contract agencies would become a liability of the Center. In the opinion of management, all grant and contract expenditures are in compliance with the terms of the agreements and applicable federal and state laws and other applicable regulations.

**Note 5 - Reinvestment Plan**

As discussed in the notes to the financial statements, the Center recorded a refundable advance for excess amounts received from one of their grantor agencies. This amount is reduced from the expenditures shown in the accompanying schedules of federal awards and state financial assistance and other state funding based on a proportional allocation.

**CENTER FOR FAMILY AND CHILD ENRICHMENT, INC.**  
**SCHEDULE OF PROGRAM/COVERED SERVICE ACTUAL EXPENSES AND REVENUES**  
**FOR THE YEAR ENDED JUNE 30, 2024**

	Mental Health									Total for State SAMH Funded Covered Services	Total for Non-State SAMH Funded Covered Services	Total
	Case Management	Assessment	Medical Services	Outreach	Outpatient (Individual)	Information and Referral	B NETT Program	Prevention	Total Mental Health			
<b>Funding Sources and Revenues:</b>												
<b>State SAMH Funding:</b>												
Contract/OCA:												
ME-225-11-47/MH009	\$ 20,238	\$ 6,098	\$ 10,682	\$ 5,795	\$ 114,245	\$ 11,165	\$ 54,328	\$ 125,000	\$ 347,551	\$ 347,551	\$ 13,239,101	\$ 13,586,652
Total State SAMH funding	20,238	6,098	10,682	5,795	114,245	11,165	54,328	125,000	347,551	347,551	13,239,101	13,586,652
<b>Other Government Funding:</b>												
Other state agency funding	-	-	-	-	-	-	-	-	-	-	-	-
Federal grants and contracts	-	-	-	-	-	-	-	-	-	-	2,279,086	2,279,086
Local government	-	-	-	-	-	-	-	-	-	-	575,271	575,271
Medicaid	-	33,386	160,141	-	759,347	-	-	-	952,874	952,874	920,293	1,873,167
Total other government funding	-	33,386	160,141	-	759,347	-	-	-	952,874	952,874	3,774,651	4,727,525
<b>All Other Revenues:</b>												
Contributions and donations	-	-	-	-	-	-	-	-	-	-	115,336	115,336
First and second party payments	-	-	-	-	-	-	-	-	-	-	-	-
In-kind	-	-	-	-	-	-	-	-	-	-	29,793	29,793
Other	-	27,400	65,760	-	268,217	-	-	-	-	-	50,280	411,657
Total all other revenues	-	27,400	65,760	-	268,217	-	-	-	361,377	361,377	195,439	556,816
Total funding	\$ 20,238	\$ 66,884	\$ 236,583	\$ 5,795	\$ 1,141,809	\$ 11,165	\$ 54,328	\$ 125,000	\$ 1,661,802	\$ 1,661,802	\$ 17,209,191	\$ 18,870,993

**CENTER FOR FAMILY AND CHILD ENRICHMENT, INC.**  
**SCHEDULE OF PROGRAM/COVERED SERVICE ACTUAL EXPENSES AND REVENUES**  
**FOR THE YEAR ENDED JUNE 30, 2024 (CONTINUED)**  
**(with comparative totals as of June 30, 2023)**

	Mental Health								Total	Total for State-SAMH Funded Covered Services	Total for Non-State-SAMH Funded Covered Services	Administration	Fundraising	2024 Total Expenses	2023 Total Expenses
	Case Management	Assessment	Medical Services	Outreach	Outpatient	Information and Referral	Prevention	B NETT Program							
<b>Expenses</b>															
<b>Personnel Costs:</b>															
Salaries	\$ 43,028	\$ 18,407	\$ 3,857	\$ 7,028	\$ 763,112	\$ 18,565	\$ 95,146	\$ 50,561	\$ 999,704	\$ 999,704	\$ 10,566,095	\$ 946,341	\$ -	\$ 12,512,140	\$ 12,392,127
Payroll taxes	2,823	1,369	295	538	56,159	1,420	7,379	3,643	79,009	79,009	770,580	68,056	-	917,644	895,331
Fringe benefits	5,628	1,225	-	-	42,266	-	3,242	6,214	58,575	58,575	593,150	54,848	-	706,572	710,384
Workers' compensation and recruitment	472	193	42	75	8,506	204	1,028	555	11,076	11,076	113,804	10,220	-	135,100	136,557
Total personnel services	51,951	21,193	4,195	7,641	870,043	20,189	106,795	60,972	1,148,363	1,148,363	12,043,628	1,079,464	-	14,271,456	14,134,400
<b>Other Expenses:</b>															
Laboratory expenses	-	-	-	-	-	-	-	-	-	-	12,724	-	-	12,724	9,779
Pharmacy expenses	-	-	-	-	-	-	-	-	-	-	74	-	-	74	225
Hazardous material fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	20
Contract consulting	-	973	162,373	-	54,564	-	-	1,829	219,740	219,740	408,286	68,391	-	696,416	895,044
Contract consulting CBC clients	-	-	-	-	7,313	-	-	-	7,313	7,313	747,891	-	-	755,203	977,266
Contract consulting SAMH services	-	-	-	-	-	-	-	-	-	-	27,166	-	-	27,166	200
Contract Res. Group Home Care	-	-	-	-	-	-	-	-	-	-	107	-	-	107	130
Building rent	9,538	19,075	19,075	-	117,211	-	6,000	6,150	177,050	177,050	295,463	83,353	-	555,865	518,294
Telephone	-	3,797	-	-	23,919	-	-	-	27,717	27,717	236,247	22,364	-	286,327	259,650
Office supplies	-	-	-	-	1,964	-	41	-	2,005	2,005	47,193	8,410	-	57,608	120,595
Client snacks	-	-	-	-	-	-	-	-	-	-	8,463	-	-	8,463	9,955
Client education supplies	-	-	-	-	-	-	-	1,573	1,573	1,573	-	-	-	1,573	985
Client outing	-	-	-	-	-	-	-	-	-	-	4,423	-	-	4,423	9,464
Liability insurance	4,107	6,160	8,213	2,053	28,746	2,053	-	2,053	53,386	53,386	207,009	12,320	-	272,715	238,573
Utilities	-	-	-	-	-	-	-	-	-	-	49,559	-	-	49,559	41,841
Program supplies	-	-	-	58	443	-	-	2,472	2,973	2,973	135,404	13,246	-	151,623	349,386
Client food	-	-	-	-	-	-	-	-	-	-	47,837	-	-	47,837	37,957
Legal fees	-	-	-	-	-	-	-	-	-	-	-	450	-	450	10,701
Accounting fee	-	-	-	-	-	-	-	-	-	-	-	37,600	-	37,600	29,300
Local travel	189	-	-	-	506	-	21	49	765	765	102,912	14,192	-	117,869	134,951
Client services	-	-	-	-	-	-	-	8,476	8,476	8,476	10,970	-	-	19,446	12,400
Seminar	-	-	-	-	7,568	-	-	65	7,633	7,633	105,215	21,300	-	134,147	83,566
Client transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	540
Property tax	-	-	-	-	70	-	-	-	70	70	3,760	-	-	3,830	4,351
Security	-	-	-	-	728	-	-	-	728	728	34,320	2,028	-	37,076	39,853
Maintenance repair	-	-	-	-	-	-	-	-	-	-	289,778	4,577	-	294,355	294,520
Equipment rental	-	-	-	-	2,491	-	-	-	2,491	2,491	22,979	7,640	-	33,110	32,472
Postage	-	-	-	-	646	-	-	-	646	646	3,060	680	-	4,386	3,370
Printing /copying	-	-	-	-	-	-	-	-	-	-	3,631	1,968	-	5,599	2,895
Books/subscription	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,118
Dues/membership	-	-	-	-	107	-	-	10	117	117	56,188	17,612	-	73,917	85,208
Licenses/permit	-	-	-	-	20,052	-	71	174	20,297	20,297	70,779	12,085	-	103,161	98,919
Marketing expenses	-	-	-	-	-	-	-	104	104	104	73,007	600	-	73,711	115,565
Auto expense	-	-	-	-	6,670	-	-	-	6,670	6,670	262,511	-	-	269,181	268,620
Miscellaneous	-	-	-	-	582	-	-	-	582	582	36,992	22,124	-	59,698	98,393
Interest expense	-	-	-	-	-	-	-	-	-	-	58,890	-	-	58,890	52,413
Depreciation	-	-	-	-	-	-	-	-	-	-	389,295	-	-	389,295	297,302
Amortization	-	-	-	-	-	-	-	-	-	-	2,863	-	-	2,863	3,124
Bad debts expense	-	992	2,511	-	21,958	-	-	-	25,461	25,461	40,760	-	-	66,220	55,701
Sliding fee discounts	-	26,551	65,349	-	240,136	-	-	-	332,036	332,036	68,809	-	-	400,845	332,361
Total other expenses	13,833	57,549	257,521	2,112	535,674	2,053	6,133	22,956	897,832	897,832	3,864,561	350,940	-	5,113,333	5,527,008
Total direct expenses	65,784	78,743	261,716	9,753	1,405,717	22,243	112,928	83,928	2,046,195	2,046,195	15,908,190	1,430,404	-	19,384,789	19,661,408
<b>Distributed Indirect Costs:</b>															
Allocation of administration	5,536	2,534	552	1,009	107,883	2,658	13,778	7,400	141,351	141,351	1,289,053	(1,430,404)	-	-	-
Total distributed indirect costs	5,536	2,534	552	1,009	107,883	2,658	13,778	7,400	141,351	141,351	1,289,053	-	-	-	-
Contributions of nonfinancial assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fundraising	-	-	-	-	-	-	-	-	-	-	-	-	23,805	23,805	55,639
Miscellaneous expenses/ penalty not allocated of administration	-	-	-	-	-	-	-	-	-	-	132,377	-	-	132,377	13,791
Total expenses	71,320	81,277	262,269	10,762	1,513,600	24,900	126,706	91,329	2,187,546	2,187,546	17,329,620	1,430,404	23,805	19,540,970	19,730,838
<b>Unallowable Costs</b>															
Total allowable operating expenses	\$ 71,320	\$ 81,277	\$ 262,269	\$ 10,762	\$ 1,513,600	\$ 24,900	\$ 126,706	\$ 91,329	\$ 2,187,546	\$ 2,187,546	\$ 17,329,620	\$ 1,430,404	\$ -	\$ -	\$ 19,730,838
<b>Capital Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**CENTER FOR FAMILY AND CHILD ENRICHMENT, INC.**  
**SCHEDULE OF STATE EARNINGS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

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<b>Total Expenditures</b>	\$ 19,632,501
Less other state and federal funds	(16,737,725)
Less nonmatch SAMH funds	(324,161)
Less unallowable costs per 65E-14, F.A.C.	(313,701)
<b>Total Allowable Expenditures</b>	<u>\$ 2,256,913</u>
<b>Maximum Available Earnings</b>	<u>\$ 1,692,685</u>
<b>Amount of State Funds Requiring Match</b>	<u>\$ 43,996</u>
<b>Amount Due to Department **</b>	<u>\$ 1,648,689</u>

\*\* If this amount is negative, the amount is due to the department up to the amount on the line listed as "amount of state funds requiring match."

**CENTER FOR FAMILY AND CHILD ENRICHMENT, INC.**  
**SCHEDULE OF REVENUES AND EXPENSES**  
**FOR THE DEPARTMENT OF JUVENILE JUSTICE - CIN/FIN NON-RESIDENTIAL PROGRAMS**  
**FOR THE YEAR ENDED JUNE 30, 2024**

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**Revenues:**

Department of Juvenile Justice	\$ 689,607
Donation in-kind	1,280
Fundraising	<u>2,500</u>
Total revenues	<u>693,387</u>

**Operating Expenses:**

Payroll and related expenses:

Salaries	369,637
Payroll taxes	27,337
Health insurance and other fringe benefits	<u>35,501</u>
Total payroll and related expenses	<u>432,475</u>

Other operating expenses:

Contract consultancy	-
Repairs and maintenance	-
Supplies	2,205
Travel	3,894
Insurance	18,480
Rent	85,839
Food service client	840
Communication	-
Staff development/recruiting	5,381
Other	22,327
Total other operating expenses	138,966

Center's overhead allocation	52,813
Total operating expenses	<u>624,254</u>
Excess (deficiency) of revenues over expenses	<u>\$ 69,133</u>

**CENTER FOR FAMILY AND CHILD ENRICHMENT, INC.**

**INTERNAL CONTROL AND COMPLIANCE**

**FOR THE YEAR ENDED JUNE 30, 2024**



# ANTHONY BRUNSON P.A.

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

**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  
Center for Family and Child Enrichment, Inc.

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Center for Family and Child Enrichment, Inc. (the "Center") (a nonprofit organization), which comprise the statement of financial position as of June 30, 2024, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 6, 2024.

## **Report on Internal Control over Financial Reporting**

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

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## Report on Compliance and Other Matters

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

## Purpose of This Report

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



Miramar, Florida  
December 6, 2024



# ANTHONY BRUNSON P.A.

CERTIFIED PUBLIC ACCOUNTANTS & BUSINESS ADVISORS

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

To the Board of Directors  
Center for Family and Child Enrichment, Inc.

## **Report on Compliance for Each Major Federal Program and State Project**

### ***Opinion on Each Major Federal Program and State Project***

We have audited Center for Family and Child Enrichment, Inc.'s (the "Center") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the requirements described in the Department of Financial Services' State Projects Compliance Supplement that could have a direct and material effect on each of the Center's major federal programs and state projects for the year ended June 30, 2024. The Center's major federal programs and state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Center 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, 2024.

### ***Basis for Opinion on Each Major Federal Program and State Project***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.650, Rules of the Auditor General. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

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

### ***Auditor's Responsibilities for the Audit of Compliance***

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Center'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 Center'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 Center'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 and state 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 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 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. Accordingly, this report is not suitable for any other purpose.



Miramar, Florida  
December 6, 2024

**CENTER FOR FAMILY AND CHILD ENRICHMENT, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2024**

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**Section I - Summary of Auditor's Results**

**Financial Statements**

**Type of auditor's report issued:**

***Unmodified Opinion***

Internal control over financial reporting:

- Material weakness(es) identified? \_\_\_\_\_ Yes      X   No
- Significant deficiency(ies) identified? \_\_\_\_\_ Yes      X   None Reported
- Noncompliance material to financial statements noted? \_\_\_\_\_ Yes      X   No

**Federal Awards**

Internal control over major federal programs:

- Material weakness(es) identified? \_\_\_\_\_ Yes      X   No
- Significant deficiency(ies) identified? \_\_\_\_\_ Yes      X   None Reported

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? \_\_\_\_\_ Yes      X   No

**Identification of major federal program(s):**

CFDA No.	Federal Programs:
93.658	Foster Care Title IV-E
93.778	Medical Assistance Program

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee?   X   Yes    \_\_\_\_\_ No

**CENTER FOR FAMILY AND CHILD ENRICHMENT, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2024**

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**Section I - Summary of Auditor's Results (cont'd)**

**State Projects**

**Internal control over major projects:**

- Material weaknesses identified?  Yes  No
- Significant deficiencies identified that are not considered to be material weaknesses?  Yes  None Reported

Type of auditors' report issued on compliance for major projects: **Unmodified Opinion**

Any audit findings disclosed that are required to be reported in accordance with Chapter 10.650 "Rules of the Auditor General?"  Yes  No

**Identification of Major Projects:**

<b>CSFA Number</b>	<b>Name of State Project</b>
60.074	Florida Department of Children and Families - Out of Home Supports
80.005	Children and Families in Need of Services

Dollar threshold used to distinguish between Type A and Type B projects: \$750,000

**Section II – Current Year - Financial Statement Findings**

There are no reportable findings in current year.

**Section III – Prior Year - Financial Statement Findings**

There were no reportable findings in prior year.

**Section IV – Current Year - Federal Awards Programs and State Financial Assistance Projects Findings and Questioned Costs**

There were no findings reported which impact federal awards or state financial assistance programs.

**CENTER FOR FAMILY AND CHILD ENRICHMENT, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2024**

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**Section V - Prior Year - Federal Awards and State Financial Assistance Findings and Questioned Costs**

No findings were reported in prior year which impact federal awards or state financial assistance programs.

**Section VI - Financial Assistance - Management Letter**

A Management Letter was not issued.

**Section VII - Other Issues**

- (a) No Summary Schedule of Prior Audit Findings is required because there were no prior audit findings related to Federal programs and State projects; and
- (b) No Corrective Action Plan is required because there were no findings required to be reported under the Federal Single Audit Act and Florida Single Audit Act.