

**SUPPLEMENTAL INFORMATION**

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

**CONSOLIDATING STATEMENT OF FINANCIAL POSITION**

June 30, 2024

	<u>Community Based Care of Brevard, Inc.</u>	<u>Brevard C.A.R.E.S., Inc.</u>	<u>The National Center for Innovation and Excellence, Inc.</u>
<b>ASSETS</b>			
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	\$ 5,758,175	\$ 15,204	\$ 33,771
Grants and contracts receivable	6,756,561	-	306,685
Due from FDCF	1,141,994	-	-
Due from affiliate	493,657	-	225
Prepaid expenses and other current assets	229,916	-	5,429
<b>TOTAL CURRENT ASSETS</b>	<b>14,380,303</b>	<b>15,204</b>	<b>346,110</b>
Investments	181,289	-	-
Property and equipment, net	349,919	-	-
Deposits	53,300	-	-
Restricted cash - client trust funds	264,087	-	-
Operating lease right-of-use asset	12,734,683	-	-
<b>TOTAL ASSETS</b>	<b>\$ 27,963,581</b>	<b>\$ 15,204</b>	<b>\$ 346,110</b>
<b>LIABILITIES AND NET ASSETS</b>			
<b>CURRENT LIABILITIES</b>			
Accounts payable	\$ 10,826,807	\$ -	\$ 2,600
Accrued expenses	2,178,808	-	201,960
Refundable advances	559,036	-	22,950
Due to affiliate	-	-	-
Due to parent	-	-	318,796
Operating lease liability	3,003,370	-	-
<b>TOTAL CURRENT LIABILITIES</b>	<b>16,568,021</b>	<b>-</b>	<b>546,306</b>
Client trust funds	264,087	-	-
Non-current operating lease liability	9,886,166	-	-
<b>TOTAL LIABILITIES</b>	<b>26,718,274</b>	<b>-</b>	<b>546,306</b>
<b>NET ASSETS</b>			
Without donor restrictions			
Operating income	886,203	15,204	(200,196)
Invested in capital assets	349,919	-	-
Total without donor restrictions	1,236,122	15,204	(200,196)
With donor restrictions	9,185	-	-
<b>TOTAL NET ASSETS</b>	<b>1,245,307</b>	<b>15,204</b>	<b>(200,196)</b>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 27,963,581</b>	<b>\$ 15,204</b>	<b>\$ 346,110</b>

<u>Family Allies, Inc.</u>	<u>Brevard Family Partnership Foundation, Inc.</u>	<u>Consolidating Entries</u>	<u>Total</u>
\$ 9,112	\$ 171,504	\$ -	\$ 5,987,766
-	-	-	7,063,246
-	-	-	1,141,994
-	-	(493,882)	-
-	-	-	235,345
9,112	171,504	(493,882)	14,428,351
-	-	-	181,289
-	-	-	349,919
-	-	-	53,300
-	-	-	264,087
-	-	-	12,734,683
<u>\$ 9,112</u>	<u>\$ 171,504</u>	<u>\$ (493,882)</u>	<u>\$ 28,011,629</u>
\$ -	\$ -	\$ -	\$ 10,829,407
-	-	-	2,380,768
-	-	-	581,986
-	225	(225)	-
-	174,861	(493,657)	-
-	-	-	3,003,370
-	175,086	(493,882)	16,795,531
-	-	-	264,087
-	-	-	9,886,166
-	175,086	(493,882)	26,945,784
9,112	(3,582)	-	706,741
-	-	-	349,919
9,112	(3,582)	-	1,056,660
-	-	-	9,185
9,112	(3,582)	-	1,065,845
<u>\$ 9,112</u>	<u>\$ 171,504</u>	<u>\$ (493,882)</u>	<u>\$ 28,011,629</u>

See independent auditor's report

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

**CONSOLIDATING STATEMENT OF ACTIVITIES**

**Year Ended June 30, 2024**

	<b>Community Based Care of Brevard, Inc. Without Donor Restrictions</b>	<b>Community Based Care of Brevard, Inc. With Donor Restrictions</b>	<b>Community Based Care of Brevard, Inc. Total</b>	<b>Brevard C.A.R.E.S., Inc. Total</b>
<b>REVENUES AND SUPPORT</b>				
Contracts, grants and contributions from government agencies	\$ 65,029,422	\$ -	\$ 65,029,422	\$ 2,376,723
Contracts, grants and contributions from other agencies	1,957,433	4,850	1,962,283	1,740,047
Contributions - cash	23,014	-	23,014	1,027
Contributions of non-financial assets - gifts and incidental	643,224	-	643,224	10,650
Interest income	6,392	-	6,392	1,661
Miscellaneous income	358,381	-	358,381	-
Net assets released from restrictions	13,190	(13,190)	-	-
	<u>68,031,056</u>	<u>(8,340)</u>	<u>68,022,716</u>	<u>4,130,108</u>
Total revenues and support				
<b>EXPENSES</b>				
Program services	66,875,513	-	66,875,513	3,903,156
Management and general	1,274,228	-	1,274,228	140,337
	<u>68,149,741</u>	<u>-</u>	<u>68,149,741</u>	<u>4,043,493</u>
Total expenses				
Changes in net assets	(118,685)	(8,340)	(127,025)	86,615
<b>NET ASSETS, BEGINNING OF YEAR</b>	(126,250)	17,525	(108,725)	783,773
Transfers	1,481,057	-	1,481,057	(855,184)
<b>NET ASSETS, END OF YEAR</b>	<u>\$ 1,236,122</u>	<u>\$ 9,185</u>	<u>\$ 1,245,307</u>	<u>\$ 15,204</u>

<b>The National Center for Innovation and Excellence, Inc. Total</b>	<b>Family Allies, Inc. Total</b>	<b>Brevard Family Partnership Foundation, Inc. Total</b>	<b>Consolidating Entries</b>	<b>Total</b>
\$ -	\$ 5,566,863	\$ -	\$ (7,943,586)	\$ 65,029,422
141,811	-	-	-	3,844,141
-	301	2,748	-	27,090
21,233	1,450	1,890	-	678,447
-	1,070	-	-	9,123
447,083	-	22,386	-	827,850
-	-	-	-	-
<u>610,127</u>	<u>5,569,684</u>	<u>27,024</u>	<u>(7,943,586)</u>	<u>70,416,073</u>
332,388	5,371,522	17,776	(7,943,586)	68,556,769
<u>487,452</u>	<u>239,922</u>	<u>1,481</u>	<u>-</u>	<u>2,143,420</u>
<u>819,840</u>	<u>5,611,444</u>	<u>19,257</u>	<u>(7,943,586)</u>	<u>70,700,189</u>
(209,713)	(41,760)	7,767	-	(284,116)
9,517	676,745	(11,349)	-	1,349,961
-	(625,873)	-	-	-
<u>\$ (200,196)</u>	<u>\$ 9,112</u>	<u>\$ (3,582)</u>	<u>\$ -</u>	<u>\$ 1,065,845</u>

See independent auditor's report

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

**CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES**

**Year Ended June 30, 2024**

	<b>Community Based Care of Brevard, Inc.</b>			<b>Brevard C.A.R.E.S., Inc.</b>		
	<b>Program Services</b>	<b>Management and General</b>	<b>Total</b>	<b>Program Services</b>	<b>Management and General</b>	<b>Total</b>
Out of home	\$ 18,300,530	\$ -	\$ 18,300,530	\$ -	\$ -	\$ -
Purchased services	18,084,948	-	18,084,948	23,650	32	23,682
Salaries and benefits	12,732,145	919,000	13,651,145	3,509,409	134,096	3,643,505
Adoption	11,826,027	-	11,826,027	-	-	-
Occupancy	1,455,037	57,688	1,512,725	156,163	1,629	157,792
Independent living	860,775	-	860,775	-	-	-
IT expenses	338,547	18,000	356,547	129	6	135
Professional and consulting	122,817	20,183	143,000	-	-	-
Travel	237,246	13,147	250,393	66,935	1,005	67,940
Insurance	399,690	19,166	418,856	179	-	179
Community training/conference	42,556	2,000	44,556	762	-	762
Expendable furniture	36,513	2,000	38,513	615	30	645
Drug, fingerprinting and background	101,634	4,800	106,434	2,213	87	2,300
Non-financial expense and donations	643,224	-	643,224	10,650	-	10,650
Legal fees	8,020	13,000	21,020	-	-	-
Depreciation	83,633	-	83,633	-	-	-
Public relations	42,387	25,000	67,387	3,681	8	3,689
Supplies	138,937	19,000	157,937	3,088	19	3,107
Printing and reproduction	7,911	100	8,011	2,561	5	2,566
Staff training/conference	77,613	4,003	81,616	8,738	1,398	10,136
Licenses and accreditation	159,173	-	159,173	23,710	32	23,742
Membership and dues fees	-	21,631	21,631	2,000	-	2,000
Communication services	106,011	15,000	121,011	1,855	-	1,855
File retrieval/storage	63,139	2,970	66,109	5,127	198	5,325
Leased equipment	29,501	14,000	43,501	9,989	83	10,072
Accounting fees	23,486	25,000	48,486	9,554	470	10,024
Management fees - ML	-	1,331	1,331	-	-	-
Equipment maintenance	3,007	300	3,307	659	-	659
Telephone	106,026	-	106,026	46,293	-	46,293
Paper	4,996	400	5,396	702	34	736
Business meetings	-	9,669	9,669	-	701	701
Postage & delivery	21,538	5,300	26,838	2,287	112	2,399
Employee activities	-	15,442	15,442	1,277	-	1,277
Publications and subscriptions	48,253	2,100	50,353	6,579	183	6,762
Bank charges	-	43,921	43,921	4,351	132	4,483
Agency fundraising	-	77	77	-	77	77
BFP support unit expense	662,413	-	662,413	-	-	-
Cares support unit expense	107,780	-	107,780	-	-	-
<b>TOTAL EXPENSES</b>	<b>\$ 66,875,513</b>	<b>\$ 1,274,228</b>	<b>\$ 68,149,741</b>	<b>\$ 3,903,156</b>	<b>\$ 140,337</b>	<b>\$ 4,043,493</b>

The National Center for Innovation and Excellence, Inc.			Family Allies, Inc.			Brevard Family Partnership Foundation, Inc.			Consolidating	
Program Services	Management and General	Total	Program Services	Management and General	Total	Program Services	Management and General	Total	Entries	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,300,530
354	12,172	12,526	89,638	65	89,703	-	-	-	(7,835,806)	10,375,053
185,911	395,778	581,689	4,574,882	196,631	4,771,513	-	-	-	-	22,647,852
-	-	-	-	-	-	-	-	-	-	11,826,027
-	9,780	9,780	333,348	32,567	365,915	-	-	-	-	2,046,212
-	-	-	-	-	-	-	-	-	-	860,775
-	3,261	3,261	130	8	138	-	-	-	-	360,081
13,450	-	13,450	-	-	-	-	-	-	-	156,450
8,952	26,593	35,545	222,870	542	223,412	7	-	7	-	577,297
-	-	-	-	-	-	-	-	-	-	419,035
71,503	3,707	75,210	-	-	-	4,395	-	4,395	-	124,923
3,406	1,540	4,946	916	62	978	-	-	-	-	45,082
14	288	302	5,584	7	5,591	-	-	-	-	114,627
21,233	-	21,233	1,450	-	1,450	1,890	-	1,890	-	678,447
-	-	-	-	-	-	-	-	-	-	21,020
-	-	-	-	-	-	-	-	-	-	83,633
1,069	1,976	3,045	240	16	256	3,211	450	3,661	-	78,038
15,641	6,495	22,136	9,517	76	9,593	4,502	-	4,502	-	197,275
236	758	994	1,390	47	1,437	1,966	-	1,966	-	14,974
-	3,885	3,885	2,373	-	2,373	-	-	-	-	98,010
49	2,322	2,371	13,906	242	14,148	-	-	-	-	199,434
-	-	-	430	-	430	-	-	-	-	24,061
-	11,063	11,063	6,363	571	6,934	-	-	-	-	140,863
-	-	-	3,298	365	3,663	-	-	-	-	75,097
-	52	52	13,297	645	13,942	-	-	-	-	67,567
-	3,039	3,039	14,229	970	15,199	-	-	-	-	76,748
-	-	-	-	-	-	-	-	-	-	1,331
-	-	-	878	47	925	-	-	-	-	4,891
-	-	-	64,937	-	64,937	-	-	-	-	217,256
-	-	-	709	39	748	-	-	-	-	6,880
1,272	1,161	2,433	-	430	430	-	89	89	-	13,322
33	439	472	5,412	299	5,711	-	631	631	-	36,051
299	671	970	-	5,921	5,921	-	-	-	-	23,610
6,275	2,045	8,320	5,725	372	6,097	-	-	-	-	71,532
2,691	417	3,108	-	-	-	-	311	311	-	51,823
-	10	10	-	-	-	1,805	-	1,805	-	1,969
-	-	-	-	-	-	-	-	-	-	662,413
-	-	-	-	-	-	-	-	-	(107,780)	-
<u>\$ 332,388</u>	<u>\$ 487,452</u>	<u>\$ 819,840</u>	<u>\$ 5,371,522</u>	<u>\$ 239,922</u>	<u>\$ 5,611,444</u>	<u>\$ 17,776</u>	<u>\$ 1,481</u>	<u>\$ 19,257</u>	<u>\$ (7,943,586)</u>	<u>\$ 70,700,189</u>

See independent auditor's report

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

**CONSOLIDATING STATEMENT OF CASH FLOWS**

**Year Ended June 30, 2024**

	<b>Community Based Care of Brevard, Inc.</b>	<b>Brevard C.A.R.E.S., Inc.</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
Changes in net assets	\$ 1,354,032	\$ (768,569)
Adjustments to reconcile changes in net assets to net cash provided by (used in) operating activities:		
Depreciation	83,633	-
Realized gain on sale of investments	(332)	-
Unrealized gain on investments	(8,661)	-
Realized gain on sale of investments	(3,253)	-
Non-cash rent	94,079	-
(Increase) decrease in grants and contracts receivables	(4,859,286)	2,683,920
Decrease in due from DCF	1,396,843	-
Decrease (increase) in prepaid expenses	(131,187)	4,593
Increase (decrease) in due to parent	-	(1,900,269)
Increase (decrease) in due to affiliate	3,044,751	397,231
Increase (decrease) in accounts payable	3,597,481	(10,591)
Increase (decrease) in accrued expenses	1,446,054	(334,342)
Increase (decrease) in refundable advances	(50,000)	-
Increase in restricted client trust funds	264,087	-
	<u>6,228,241</u>	<u>71,973</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>		
Payments on interest	-	(482)
(Purchases) proceeds of property and equipment	(5,499)	-
	<u>(5,499)</u>	<u>(482)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>		
Payments on line of credit	(500,000)	(150,000)
Increase (decrease) in cash and cash equivalents and restricted cash	5,722,742	(78,509)
Cash and cash equivalents and restricted cash, beginning of year	299,520	93,713
Cash and cash equivalents and restricted cash, end of year	<u>\$ 6,022,262</u>	<u>\$ 15,204</u>

<b>The National Center for Innovation and Excellence, Inc.</b>	<b>Family Allies, Inc.</b>	<b>Brevard Family Partnership Foundation, Inc.</b>	<b>Consolidating Entries</b>	<b>Consolidated Total</b>
\$ (209,713)	\$ (667,633)	\$ 7,767	\$ -	\$ (284,116)
-	-	-	-	83,633
-	-	-	-	(332)
-	-	-	-	(8,661)
-	-	-	-	(3,253)
-	-	-	-	94,079
195,880	2,904,551	-	-	925,065
-	-	-	-	1,396,843
(3,794)	8,976	725	-	(120,687)
4,260	(1,303,296)	154,554	3,044,751	-
(7,739)	(387,634)	(1,858)	(3,044,751)	-
2,852	(73,319)	(542)	-	3,515,881
6,527	(504,832)	-	-	613,407
22,200	-	(2,371)	-	(30,171)
-	-	-	-	264,087
<u>10,473</u>	<u>(23,187)</u>	<u>158,275</u>	<u>-</u>	<u>6,445,775</u>
-	-	-	-	(482)
-	5,499	-	-	-
<u>-</u>	<u>5,499</u>	<u>-</u>	<u>-</u>	<u>(482)</u>
-	-	-	-	(650,000)
10,473	(17,688)	158,275	-	5,795,293
<u>23,298</u>	<u>26,800</u>	<u>13,229</u>	<u>-</u>	<u>456,560</u>
<u>\$ 33,771</u>	<u>\$ 9,112</u>	<u>\$ 171,504</u>	<u>\$ -</u>	<u>\$ 6,251,853</u>

See independent auditor's report



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED  
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

*Partners*

W. Ed Moss, Jr.  
Joe M. Krusick  
Ric Perez  
Cori G. Novinich  
Renee C. Varga

To the Board of Directors of  
Community Based Care of Brevard, Inc.  
D/B/A Family Partnerships of Central Florida and Affiliates  
Rockledge, Florida

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

**Report on Internal Control over Financial Reporting**

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

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## **Report on Compliance and Other Matters**

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

### **Purpose of This Report**

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

*Moss, Krusick & Associates, LLC*

Winter Park, Florida  
December 30, 2024



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

*Partners*

W. Ed Moss, Jr.  
Joe M. Krusick  
Ric Perez  
Cori G. Novinich  
Renee C. Varga

To the Board of Directors of  
Community Based Care of Brevard, Inc.  
D/B/A Family Partnerships of Central Florida and Affiliates  
Rockledge, Florida

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

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

We have audited Community Based Care of Brevard, Inc., and Affiliates’ (collectively, the “Organization”) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the requirements described in the *Department of Financial Services State Projects Compliance Supplement* that could have a direct and material effect on each of the Organization’s, major federal programs and state projects for the year ended June 30, 2024. The Organization’s major federal programs and state projects are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization’s complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended June 30, 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 Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program and state project. Our audit does not provide a legal determination of the Organization’s compliance with the compliance requirements referred to above.

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### ***Responsibilities of Management for Compliance***

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

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

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance and Chapter 10.650, Rules of the Auditor General will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program and state project as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.650, *Rules of the Auditor General*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.650, Rules of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

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

### ***Report on Internal Control over Compliance***

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program 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.

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

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 and Chapter 10.650, *Rules of the Auditor General*. Accordingly, this report is not suitable for any other purpose.

*Moss, Krusick & Associates, LLC*

Winter Park, Florida  
December 30, 2024

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FEDERAL PROGRAMS AND STATE PROJECTS**

**June 30, 2024**

**Section I – Summary of Auditor’s Results**

**Financial Statements**

- |   |               |
|---|---------------|
| 1. Type of auditor’s report issued:   | Unmodified    |
| 2. Internal control over financial reporting:   |               |
| a. Material weakness(es) identified?  | No            |
| b. Significant deficiencies identified that are not considered to be material weaknesses? | No            |
| 3. Noncompliance material to financial statements noted?                                  | None reported |

**Federal Awards**

- |   |               |
|---|---------------|
| 1. Type of auditor’s report issued on compliance for major programs:                              | Unmodified    |
| 2. Internal control over major programs:  |               |
| a. Material weakness(es) identified?  | No            |
| b. Significant deficiencies identified that are not considered to be material weaknesses?         | None reported |
| 3. Audit findings disclosed that are required to be reported in accordance with Uniform Guidance? | No            |
| 4. Dollar threshold used to distinguish between Type A and Type B programs                        | \$814,645     |
| 5. Auditee qualified as low-risk auditee?   | Yes           |

Identification of major programs:

<u>Name of Federal Program</u>	<u>AL Number</u>
Adoption Assistance	93.659
Marylee Allen Promoting Safe and Stable Families	93.556
Child Abuse and Neglect State Grants	93.669

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FEDERAL PROGRAMS AND STATE PROJECTS**

June 30, 2024

**Section I – Summary of Auditor’s Results (continued)**

**State Financial Assistance**

- |  |               |
|--|---------------|
| 1. Type of auditor’s report issued on compliance for major projects:   | Unmodified    |
| 2. Internal control over major projects:   |               |
| a. Material weakness(es) identified?   | No            |
| b. Significant deficiencies identified that are not considered to be material weaknesses?  | None reported |
| 3. Audit findings disclosed that are required to be reported in accordance with the Florida Single Audit Act and Chapter 10.650, <i>Rules of the Auditor General</i> | No            |
| 4. Dollar threshold used to distinguish between Type A and Type B projects   | \$750,000     |

Identification of major projects:

<u>Name of State Project</u>	<u>CSFA Number</u>
Out-of-Home Support	60.074
CBC – Adoption Services	60.076
Kinship Navigator Program	60.207
State Funded Child Care Subsidy	60.244

**Section II – Financial Statement Findings**

None

**Section III – Federal Award Findings and Questioned Costs**

None (no corrective action plan or management letter required)

**Section IV – Status of Prior Year Audit Findings**

There were no prior year audit findings

COMMUNITY BASED CARE OF BREVARD, INC.  
D/B/A FAMILY PARTNERSHIPS OF CENTRAL FLORIDA AND AFFILIATES

CONSOLIDATED SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
AND STATE FINANCIAL ASSISTANCE

YEAR ENDED JUNE 30, 2024

Federal/State Agency, Pass-Through Entity, State Project	ALN/ CSFA Number	Grantor's Contract Number	Expenditures
<b>FEDERAL AWARDS</b>			
<b><u>U.S. Department of Health and Human Services</u></b>			
Passed through State of Florida			
Department of Children and Families:			
Guardianship Assistance	93.090	GJ401	\$ 265,410
Guardianship Assistance	93.090	GJ513	86,981
Total Guardianship Assistance			352,391
Marylee Allen Promoting Safe and Stable Families	93.556	GJ401	1,095,356
Marylee Allen Promoting Safe and Stable Families	93.556	GJ513	48,376
Total Marylee Allen Promoting Safe and Stable Families			1,143,732
Social Services Block Grant	93.667	GJ401	2,071,421
Social Services Block Grant	93.667	GJ513	302,689
Total Social Services Block Grant			2,374,110
Temporary Assistance for Needy Families-TANF Cluster	93.558	GJ401	3,695,690
Temporary Assistance for Needy Families-TANF Cluster	93.558	GJ513	1,586,109
Total Temporary Assistance for Needy Families-TANF Cluster			5,281,799
Foster Care Title IV-E	93.658	GJ401	5,818,169
Foster Care Title IV-E	93.658	GJ513	2,102,622
Total Foster Care Title IV-E			7,920,791
Stephanie Tubbs Jones Child Welfare Services Program	93.645	GJ401	440,402
Stephanie Tubbs Jones Child Welfare Services Program	93.645	GJ513	209,546
Total Stephanie Tubbs Jones Child Welfare Services Program			649,948
Adoption Assistance	93.659	GJ401	5,061,462
Adoption Assistance	93.659	GJ513	2,039,508
Total Adoption Assistance			7,100,970
Medical Assistance Program	93.778	GJ401	64,462
Medical Assistance Program	93.778	GJ513	13,775
Total Medical Assistance Program			78,237
John H Chafee Care Program for Successful Transition to Adulthood	93.674	GJ401	322,002
John H Chafee Care Program for Successful Transition to Adulthood	93.674	GJ513	72,283
Total John H Chafee Care Program for Successful Transition to Adulthood			394,285
Chafee Education and Training Vouchers Program (ETV)	93.599	GJ401	47,398
Chafee Education and Training Vouchers Program (ETV)	93.599	GJ513	21,260
Total Chafee Education and Training Vouchers Program (ETV)			68,658
Child Abuse and Neglect State Grants	93.669	GJ401	332,963
Child Abuse and Neglect State Grants	93.669	GJ513	444,643
Total Child Abuse and Neglect State Grants			777,606
Community Based Family Resource and Support Grants	93.590	GJ401	100,962
Community Based Family Resource and Support Grants	93.590	GJ513	157,753
Total Community Based Family Resource and Support Grants			258,715
Passed through State of Florida			
Brevard County			
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances	93.104	1H79SM082949-01	744,970
<b>Total U.S. Department of Health and Human Services</b>			<b>27,146,212</b>
<b><u>U.S. Department of Agriculture</u></b>			
Passed through State of Florida,			
Department of Children and Families:			
Grants to States for Food Stamp Program	10.561	GJ401	5,895
Grants to States for Food Stamp Program	10.561	GJ513	2,755
Total Grants to States for Food Stamp Program			8,650
<b>Total U.S. Department of Agriculture</b>			<b>8,650</b>
<b>Total Expenditures of Federal Awards</b>			<b>\$ 27,154,862</b>

See independent auditor's report

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

CONSOLIDATED SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
AND STATE FINANCIAL ASSISTANCE

YEAR ENDED JUNE 30, 2024

Federal/State Agency, Pass-Through Entity, State Project	ALN/ CSFA Number	Grantor's Contract Number	Expenditures
<b>STATE FINANCIAL ASSISTANCE</b>			
<b>State of Florida, Department of</b>			
<b>Children and Families:</b>			
Out of Home Supports	60.074	GJ401	\$ 5,214,916
Out of Home Supports	60.074	GJ513	4,733,473
Total Out of Home Supports			<u>9,948,389</u>
The Independent Living and Road-to-Independence	60.112	GJ401	27,642
The Independent Living and Road-to-Independence	60.112	GJ513	19,888
Total The Independent Living and Road-to-Independence			<u>47,530</u>
CBC-Sexually Exploited Children	60.138	GJ401	168,899
CBC-Sexually Exploited Children	60.138	GJ513	36,504
Total CBC-Sexually Exploited Children			<u>205,403</u>
CBC-Adoption Services	60.076	GJ401	705,380
CBC-Adoption Services	60.076	GJ513	288,615
Total CBC-Adoption Services			<u>993,995</u>
Extended Foster Care Program	60.141	GJ401	345,901
Extended Foster Care Program	60.141	GJ513	114,599
Total Extended Foster Care Program			<u>460,500</u>
CBC-Purchase for Therapeutic Services for Children	60.183	GJ401	289,534
CBC-Purchase for Therapeutic Services for Children	60.183	GJ513	70,664
Total CBC-Purchase for Therapeutic Services for Children			<u>360,198</u>
Guardian Assistance Program	60.210	GJ401	87,567
Guardian Assistance Program	60.210	GJ513	89,739
Total Guardian Assistance Program			<u>177,306</u>
Kinship Navigation Program	60.207	GJ401	383,289
Family Finders Program	60.206	GJ401	177,503
State Funded Child Care Subsidy	60.244	GJ401	702,061
State Funded Child Care Subsidy	60.244	GJ513	230,962
Total State Funded Child Care Subsidy			<u>933,023</u>
Fatherhood Engagement Specialists	60.211	GJ401	68,989
Fatherhood Engagement Specialists	60.211	GJ513	15,846
Total Fatherhood Engagement Specialists			<u>84,835</u>
Early Childhood Court Case Management & Prevention Services	60.225	GJ401	125,545
Early Childhood Court Case Management & Prevention Services	60.225	GJ513	11,458
Total Early Childhood Court Case Management & Prevention Services			<u>137,003</u>
<b>Total Expenditures of State Financial Assistance and Department of Children and Families</b>			<u><u>\$ 13,908,974</u></u>

See independent auditor's report

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

CONSOLIDATED SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
AND STATE FINANCIAL ASSISTANCE

YEAR ENDED JUNE 30, 2024

Federal/State Agency, Pass-Through Entity, State Project	ALN/ CSFA Number	Grantor's Contract Number	Expenditures
<b>STATE MATCHING OF FEDERAL AWARDS</b>			
<b>Department of Children and Families</b>			
Guardianship Assistance	93.090	GJ401	\$ 192,509
Guardianship Assistance	93.090	GJ513	63,090
Total Guardianship Assistance			255,599
Marylee Allen Promoting Safe and Stable Families	93.556	GJ401	8,013
Marylee Allen Promoting Safe and Stable Families	93.556	GJ513	4,320
Total Marylee Allen Promoting Safe and Stable Families			12,333
Chafee Education and Training Vouchers Program	93.599	GJ401	8,763
Chafee Education and Training Vouchers Program	93.599	GJ513	3,931
Total Chafee Education and Training Vouchers Program			12,694
Stephanie Tubbs Jones Child Welfare Services Program	93.645	GJ401	146,801
Stephanie Tubbs Jones Child Welfare Services Program	93.645	GJ513	69,849
Total Stephanie Tubbs Jones Child Welfare Services Program			216,650
Adoption Assistance	93.659	GJ401	3,852,046
Adoption Assistance	93.659	GJ513	1,610,761
Total Adoption Assistance			5,462,807
Community Based Family Resource and Support Grants	93.590	GJ401	25,240
John H Chafee Care Program for Successful Transition to Adulthood	93.674	GJ401	80,500
John H Chafee Care Program for Successful Transition to Adulthood	93.674	GJ513	18,071
Total John H Chafee Care Program for Successful Transition to Adulthood			98,571
Medical Assistance Program	93.778	GJ401	64,462
Medical Assistance Program	93.778	GJ513	13,775
Total Medical Assistance Program			78,237
Temporary Assistance for Needy Families-TANF Cluster	93.558	GJ401	1,869,798
Temporary Assistance for Needy Families-TANF Cluster	93.558	GJ513	619,263
Total Temporary Assistance for Needy Families-TANF Cluster			2,489,061
Foster Care Title IV-E	93.658	GJ401	5,099,793
Foster Care Title IV-E	93.658	GJ513	1,896,405
Total Foster Care Title IV-E			6,996,198
Grants to States for Food Stamp Program	10.561	GJ401	5,895
Grants to States for Food Stamp Program	10.561	GJ513	2,755
Total Grants to States for Food Stamp Program			8,650
To be Tested Pursuant to OCA Activity	93.XXX	GJ401	6,610,147
To be Tested Pursuant to OCA Activity	93.XXX	GJ513	1,699,399
Total To be Tested Pursuant to OCA Activity			8,309,546
<b>Total Expenditures of State Matching of Federal Awards</b>			<b>\$ 23,965,586</b>
<b>TOTAL FEDERAL AWARDS, STATE FINANCIAL ASSISTANCE, AND STATE MATCHING OF FEDERAL AWARDS</b>			<b>\$ 65,029,422</b>

**Note (1): Basis of Accounting**

The Consolidated Schedule of Expenditures of Federal Awards and State Financial Assistance is prepared on the accrual basis of accounting.

**Note (2): Basis of Consolidation**

The Consolidated Schedule of Expenditures of Federal Awards and State Financial Assistance includes the federal awards and state financial assistance received by Community Based Care of Brevard, Inc. d/b/a Family Partnerships of Central Florida and its financially interrelated affiliates, Brevard C.A.R.E.S., Inc., The National Center for Innovation and Excellence, Inc., and Family Allies, Inc., which are under common control. Intercompany transactions have been eliminated in consolidation.

**Note (3): Service Provided Contracts**

Only revenues earned in accordance with the contract terms are reported as expenditures on the Consolidated Schedule of Expenditures of Federal Awards and State Financial Assistance.

**Note (4): Indirect Cost Rates**

The Organization has elected to not use the 10% de minimis indirect cost rate for its federal programs and state projects for the year ended June 30, 2024. The indirect cost rates used on the Organization's federal programs and state projects are determined by the relevant federal or state agency.

See independent auditor's report

**COMMUNITY BASED CARE OF BREVARD, INC.  
D/B/A FAMILY PARTNERSHIPS OF CENTRAL FLORIDA AND AFFILIATES  
CONSOLIDATED SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
AND STATE FINANCIAL ASSISTANCE (Continued)**

**YEAR ENDED JUNE 30, 2024**

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

Community Based Care of Brevard, Inc. d/b/a Family Partnerships of Central Florida and affiliates have obtained and acted upon required sub-recipient audit reports and these reports meet the requirements of Title 2 *U.S. Code of Federal Regulations*, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and Chapter 10.650, *Rules of the Auditor General*, State of Florida. The audit reports have been submitted within the required time frames and audit findings have been addressed within six months. Of the expenses presented in the accompanying Consolidated Schedule of Federal Awards and State Financial Assistance, Community Based Care of Brevard, Inc. d/b/a Family Partnerships of Central Florida provided federal and state awards under contract GJ401 to sub-recipients as follows:

Federal Awards:

U.S. Department of Health and Human Services		
Marylee Allen Promoting Safe and Stable Families	93.556	\$ 458,269
Social Services Block Grant	93.667	981,921
Temporary Assistance for Needy Families	93.558	2,205,162
Foster Care Title IV-E	93.658	3,442,508
Child Welfare Services-State Grant	93.645	283,415
Adoption Assistance	93.659	574,637
John H Chafee Care Program for Successful Transition to Adulthood	93.674	245,839
Child Abuse and Neglect State Grants	93.669	79,658
Medical Assistance Program	93.778	32,064
Grants to States for Food Stamp Program	10.561	<u>3,741</u>
 Total Federal Awards		 <u>8,307,214</u>

State Matching of Federal Awards

Marylee Allen Promoting Safe and Stable Families	93.556	6,224
Stephanie Tubbs Jones Child Welfare Services Program	93.645	94,472
Adoption Assistance	93.659	576,385
John H Chafee Care Program for Successful Transition to Adulthood	93.674	61,460
Temporary Assistance for Needy Families-TANF Cluster	93.558	873,976
Foster Care Title IV-E	93.658	3,013,541
Medical Assistance Program	93.778	18,707
Grants to States for Food Stamp Program	10.561	3,741
To be Tested Pursuant to OCA Activity	93.XXX	<u>3,399,692</u>

Total State Matching of Federal Awards 8,048,198

State Financial Assistance:

State of Florida, Department of Children and Families		
Out-of-Home Supports	60.074	5,989,169
CBC-Adoption Services	60.076	9,914
CBC-Purchase for Therapeutic Services for Children	60.183	13,649
CBC-Extended Foster Care Program	60.141	131,840
Family Finders Program	60.206	94,637
Kinship Navigation Program	60.207	103,544
CBC-Sexually Exploited Children	60.138	<u>185,600</u>

Total State Financial Assistance 6,528,353

Total Federal Awards, State Matching of Federal Awards, and State Financial Assistance \$ 22,883,765

See independent auditor's report.

**COMMUNITY BASED CARE OF BREVARD, INC.  
D/B/A FAMILY PARTNERSHIPS OF CENTRAL FLORIDA AND AFFILIATES  
CONSOLIDATED SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
AND STATE FINANCIAL ASSISTANCE (Continued)**

**YEAR ENDED JUNE 30, 2024**

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

Subrecipients are as follows:

Absolute Care & Habilitative Services	\$ 47,544
Abundant Life Ministries	6,300
Access Granted Now	372,150
AMI Kids Space Coast	56,347
Anchor House Ministries	186,910
Aspire	12,526
Assisted Milestones	130,785
Attain	8,687
Boystown of Central FL	258,714
Brevard Behavioral Consultants	24,806
Brevard CARES	2,376,446
Bridging Freedom	308,360
Camelot Community Center	1,972,754
Children First Community Homes	175,960
Children's Harbor	182,174
Children's Home Network	157,034
Coastal Behavioral Therapy	90,174
Compass For Kids	29,670
Cross Roads Hope Academy	136,580
Crosswinds Youth Services	805,972
Del B Angels	710,593
Devereux	814,131
Devereux Foundation	305,258
Education Advantage	70,208
Elevated Youth Services	389,494
Ensor Health Services	25,705
Family Allies	5,284,066
FL Baptist Children's Home	171,433
Florida United Methodist Children's Home (FUMCH)	167,085
Friends of Children and Families	1,034,208
From the Ground Up Ministries	25,025
Grandbrook Homecare	297,892
Grace For Hope	244
Gulf Coast Jewish Family and Community Services	1,461,707
Harris Teen Home	73,100
Hearts of Florida Youth Ranch	60,550
Hibiscus Children's Center	24,960
Hi House Children's Home	92,542
Home Safe	99,743
Images of Glory	36,831
In Her Hands	19,370
Inspire Group Home	21,960
Integrity Care Group Homes	38,570
Jones Alternative	220,411
Kavoud Family Care Homes	21,608
Kids House Central	5,000
LaShai House	134,153
Life Stream Behavior Center	2,651
Lotus Behavioral Health	300
Love Made Visible	68,715
One Hope United	1,171,470
Panana Youth Services	64,260
Payton's Place	21,430
Pediatric Pavillion	10,259
Redemption Home	76,094
Res-Care	30,445
SailFuture	22,696
S.T.A.R Home	14,620
St. Augustine Youth Services	138,396
STEP Group Home	666,117
Tender At Heart ALF	34,400
The Haven for Children	1,426,200
The Key Haven Families	96,317
Waypoint Residential Care/Twin Oaks Juvenile	70,675
Yellow Umbrella	20,161
Youth Advocate Program	2,819
	<u>\$ 22,883,765</u>

See independent auditor's report.