

The Children's Home Society of Florida

Federal Awards and Florida Single Audit
Compliance Report
June 30, 2025

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**Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial
Statements Performed in Accordance With *Government Auditing Standards***

Independent Auditor's Report

Audit Committee
The Children's Home Society of 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 (*Government Auditing Standards*), the consolidated financial statements of The Children's Home Society of Florida and its subsidiaries (the Organization), which comprise the Organization's consolidated statement of financial position as of June 30, 2025, and the related consolidated statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements (collectively, the financial statements), and have issued our report thereon dated December 22, 2025.

Report on Internal Control Over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization'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.

RSM US LLP

Orlando, Florida
December 22, 2025

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

Independent Auditor's Report

Audit Committee
The Children's Home Society of Florida

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

Opinion on Each Major Federal Program and State Financial Assistance Project

We have audited The Children's Home Society of Florida and its subsidiaries' (the Organization) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and in the State of Florida's *Department of Financial Services' State Projects Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs and state financial assistance projects for the year ended June 30, 2025. The Organization's major federal programs and state financial assistance projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state financial assistance projects for the year ended June 30, 2025.

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

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.650, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.650, 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 financial assistance project on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program and state financial assistance project will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program and state financial assistance project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.650. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards and State Financial Assistance Required by the Uniform Guidance and State of Florida Chapter 10.650, *Rules of the Auditor General*

We have audited the consolidated financial statements (collectively, the financial statements) of the Organization as of and for the year ended June 30, 2025, and have issued our report thereon dated December 22, 2025, which contained an unmodified opinion on those consolidated financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards and state financial assistance is presented for purposes of additional analysis as required by the Uniform Guidance and the State of Florida Chapter 10.650, *Rules of the Auditor General* and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and state financial assistance is fairly stated in all material respects in relation to the financial statements as a whole.

RSM US LLP

Orlando, Florida
March 30, 2026

The Children’s Home Society of Florida

Schedule of Expenditures of Federal Awards and State Financial Assistance Year Ended June 30, 2025

Federal Grantor/Program or Cluster Title/Pass-Through Grantor	Pass-Through Entity Identifying Number	Federal Assistance Listing Number	Total Federal Expenditures
Federal Awards:			
U.S. Department of Agriculture:			
Child and Adult Care Food Program:			
Passed through Florida Department of Health	S-5055	10.558	\$ 77,380
Total U.S. Department of Agriculture			<u>77,380</u>
U.S. Department of Justice:			
Crime Victim Assistance:			
Passed through Florida Department of Legal Affairs, Office of the Attorney General	VG144	16.575	40,691
Passed through Florida Department of Legal Affairs, Office of the Attorney General	VH227	16.575	39,866
Passed through Florida Department of Legal Affairs, Office of the Attorney General	VG160	16.575	20,728
Passed through Florida Department of Legal Affairs, Office of the Attorney General	VH083	16.575	52,441
Total U.S. Department of Justice			<u>153,726</u>
U.S. Department of Labor:			
WIOA Cluster:			
WIOA Youth Activities:			
Passed through CareerSource Escarosa	WIOA-2024-2025-01	17.259	312,972
Total U.S. Department of Labor (WIOA Cluster)			<u>312,972</u>
U.S. Department of Treasury:			
COVID-19: Coronavirus State and Local Fiscal Recovery Funds:			
Passed through Clay County Board of County Commissioners	2022/2023-179	21.027	7,090
Total U.S. Department of Treasury			<u>7,090</u>
U.S. Department of Education:			
Special Education-Grants for Infants and Families:			
Passed through Florida Department of Health	COQZB	84.181	1,679,663
Total U.S. Department of Education			<u>1,679,663</u>
U.S. Department of Health and Human Services:			
Substance Abuse and Mental Health Services Projects of Regional and National Significance:			
Passed through Lutheran Services Florida, Inc.	SAMHSA Youth Tree	93.243	209,223
Transitional Living for Homeless Youth:			
Direct—U.S. Department of Health and Human Services		93.550	248,124
MaryLee Allen Promoting Safe and Stable Families Program:			
Passed through ChildNet, Inc.	CHS23ADP	93.556	550,067
Passed through Citrus Family Care Network	21-04	93.556	137,944
Passed through Community Partnership for Children, Inc.	D12-24-CHS-CPA; D12-24-CHS-FTP; D12-24-CHS-ILP; D12-24-CHS-VIS	93.556	202,199
Passed through Communities Connected for Kids, Inc.	CCK 24-103	93.556	131,496
Passed through Communities Connected for Kids, Inc.	CCK 24-104	93.556	13,044
Passed through Family Support Services of North Florida, Inc.	SPE 021 CHS 7th and 8th AMDT	93.556	5,000
Passed through Heartland for Children, Inc.	TCHCM1	93.556	11,761

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The Children’s Home Society of Florida

**Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)
Year Ended June 30, 2025**

Federal Grantor/Program or Cluster Title/Pass-Through Grantor	Pass-Through Entity Identifying Number	Federal Assistance Listing Number	Total Federal Expenditures
Federal Awards (Continued):			
U.S. Department of Health and Human Services (Continued):			
MaryLee Allen Promoting Safe and Stable Families Program (Continued):			
Passed through Kids Hope Alliance	70195-20 AMD #6	93.556	\$ 670,370
Passed through NWF Health Network	A0903	93.556	31,708
Passed through NWF Health Network	A0904	93.556	227,131
Passed through NWF Health Network	A0905	93.556	134,205
Passed through NWF Health Network	A0926	93.556	110,366
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF 20-25-02	93.556	109,098
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-20-25-31	93.556	124,515
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-20-25-11	93.556	126,622
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-20-25-35	93.556	178,691
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-20-25-28	93.556	49,481
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF 20-25-27	93.556	52,684
Program total			<u>2,866,382</u>
Education and Prevention Grants to Reduce Sexual Abuse of Runaway, Homeless and Street Youth:			
Direct—U.S. Department of Health and Human Services		93.557	<u>135,209</u>
Temporary Assistance for Needy Families:			
Passed through ChildNet, Inc.	CHS23ADP	93.558	5,861
Passed through Citrus Family Care Network	21-04	93.558	1,563,618
Passed through Community Partnership for Children, Inc.	D12-24-CHS-CPA; D12-24-CHS-FTP; D12-24-CHS-ILP; D12-24-CHS-VIS	93.558	104,016
Passed through Communities Connected for Kids, Inc.	CCK 24-103	93.558	21,660
Passed through Communities Connected for Kids, Inc.	CCK 24-104	93.558	671,210
Passed through Family Support Services of North Florida, Inc.	SPE 021 CHS 7th and 8th AMDT	93.558	395
Passed through Heartland for Children, Inc.	TCHCM1	93.558	1,174,677
Passed through Heartland for Children, Inc.	TCHEB1	93.558	52,029
Passed through NWF Health Network	A0905	93.558	6
Passed through NWF Health Network	A0906	93.558	4
Passed through NWF Health Network	A0926	93.558	17,454
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF 20-25-02	93.558	377,466
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-20-25-31	93.558	430,808
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-20-25-11	93.558	438,098
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-20-25-35	93.558	351,013
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-20-25-28	93.558	171,198
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF 20-25-27	93.558	182,278
Program total			<u>5,561,791</u>
Community-Based Child Abuse Prevention Grants:			
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF 20-25-02	93.590	102,151
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-20-25-31	93.590	116,587
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-20-25-11	93.590	118,559
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-20-25-35	93.590	94,992
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-20-25-28	93.590	46,330
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF 20-25-27	93.590	49,329
Program total			<u>527,948</u>

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The Children’s Home Society of Florida

**Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)
Year Ended June 30, 2025**

Federal Grantor/Program or Cluster Title/Pass-Through Grantor	Pass-Through Entity Identifying Number	Federal Assistance Listing Number	Total Federal Expenditures
Federal Awards (Continued):			
U.S. Department of Health and Human Services (Continued):			
Grants to States for Access and Visitation Programs:			
Passed through Citrus Family Care Network	21-04	93.597	\$ 6,677
Passed through Community Partnership for Children, Inc.	D12-24-CHS-CPA; D12-24-CHS-FTP; D12-24-CHS-ILP; D12-24-CHS-VIS	93.597	36,409
Program total			<u>43,086</u>
Head Start Cluster:			
Head Start:			
Direct—U.S. Department of Health and Human Services		93.600	2,129,492
Direct—U.S. Department of Health and Human Services		93.600	1,762,362
Program total (Head Start Cluster)			<u>3,891,854</u>
Basic Center Grant:			
Direct—U.S. Department of Health and Human Services		93.623	180,590
Direct—U.S. Department of Health and Human Services		93.623	219,651
Program total			<u>400,241</u>
Stephanie Tubbs Jones Child Welfare Services Program:			
Passed through Citrus Family Care Network	21-04	93.645	235,960
Passed through Community Partnership for Children, Inc.	D12-24-CHS-CPA; D12-24-CHS-FTP; D12-24-CHS-ILP; D12-24-CHS-VIS	93.645	16,111
Passed through Communities Connected for Kids, Inc.	CCK 24-104	93.645	102,182
Passed through Heartland for Children, Inc.	TCHCM1	93.645	137,770
Program total			<u>492,023</u>
Foster Care Title IV-E:			
Passed through Citrus Family Care Network	21-04	93.658	1,159,756
Passed through Community Partnership for Children, Inc.	D12-24-CHS-CPA; D12-24-CHS-FTP; D12-24-CHS-ILP; D12-24-CHS-VIS	93.658	121,002
Passed through Communities Connected for Kids, Inc.	CCK 24-104	93.658	502,228
Passed through Heartland for Children, Inc.	TCHCM1	93.658	899,826
Passed through NWF Health Network	A0905	93.658	4
Passed through NWF Health Network	A0906	93.658	3
Program total			<u>2,682,819</u>
Adoption Assistance:			
Passed through ChildNet, Inc.	CHS23ADP	93.659	77,751
Passed through Citrus Family Care Network	21-04	93.659	339,997
Passed through Community Partnership for Children, Inc.	D12-24-CHS-CPA; D12-24-CHS-FTP; D12-24-CHS-ILP; D12-24-CHS-VIS	93.659	14,614
Passed through Communities Connected for Kids, Inc.	CCK 24-103	93.659	287,350
Passed through Communities Connected for Kids, Inc.	CCK 24-104	93.659	68,852
Passed through Family Support Services of North Florida, Inc.	SPE 021 CHS 7th and 8th AMDT	93.659	5,242
Passed through Heartland for Children, Inc.	TCHCM1	93.659	284,399
Passed through NWF Health Network	A0926	93.659	231,557
Program total			<u>1,309,762</u>

(Continued)

The Children’s Home Society of Florida

**Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)
Year Ended June 30, 2025**

Federal Grantor/Program or Cluster Title/Pass-Through Grantor	Pass-Through Entity Identifying Number	Federal Assistance Listing Number	Total Federal Expenditures
Federal Awards (Continued):			
U.S. Department of Health and Human Services (Continued):			
Social Services Block Grant:			
Passed through Citrus Family Care Network	21-04	93.667	\$ 168,127
Passed through Community Partnership for Children, Inc.	D12-24-CHS-CPA; D12-24-CHS-FTP; D12-24-CHS-ILP; D12-24-CHS-VIS	93.667	48,170
Passed through Communities Connected for Kids, Inc.	CCK 24-104	93.667	72,807
Passed through Florida Department of Health	CP114	93.667	329,414
Passed through Florida Department of Health	CP115	93.667	309,707
Passed through Heartland for Children, Inc.	TCHCM1	93.667	1,937
Passed through NWF Health Network	A0905	93.667	88,338
Passed through NWF Health Network	A0906	93.667	119,647
Passed through NWF Health Network	A0932	93.667	68,000
Program total			<u>1,206,147</u>
Child Abuse and Neglect State Grants:			
Passed through Community Partnership for Children, Inc.	D12-24-CHS-CPA; D12-24-CHS-FTP; D12-24-CHS-ILP; D12-24-CHS-VIS	93.669	3,737
Passed through Heartland for Children, Inc.	TCHCM1	93.669	153
Passed through NWF Health Network	A0905	93.669	6,853
Passed through NWF Health Network	A0906	93.669	9,282
Passed through NWF Health Network	A0932	93.669	5,275
Program total			<u>25,300</u>
John H. Chafee Foster Care Program for Successful Transition to Adulthood:			
Passed through Community Partnership for Children, Inc.	D12-24-CHS-CPA; D12-24-CHS-FTP; D12-24-CHS-ILP; D12-24-CHS-VIS	93.674	114,288
Passed through Heartland for Children, Inc.	TCHCM1	93.674	106,645
Program total			<u>220,933</u>
Medicaid Cluster:			
Grants to States for Medicaid / Medical Assistance Program:			
Passed through Citrus Family Care Network	21-04	93.778	10,617
Passed through Community Partnership for Children, Inc.	D12-24-CHS-CPA; D12-24-CHS-FTP; D12-24-CHS-ILP; D12-24-CHS-VIS	93.778	676
Passed through Communities Connected for Kids, Inc.	CCK 24-104	93.778	4,597
Passed through Healthy Start Coalition of Santa Rosa County, Inc.	HSSR2223W	93.778	64,388
Passed through Healthy Start of North Central Florida, Inc.	PUT-2324	93.778	143,967
Passed through Northeast Florida Healthy Start Coalition, Inc.	GFA089-22NEF	93.778	760,302
Passed through The Capital Area Healthy Start Coalition, Inc.	HSLEON-2024-25	93.778	204,246
Passed through The Healthy Start Coalition of Flagler & Volusia Counties, Inc.	HS-DS-22/23-07	93.778	643,368
Program total (Medicaid Cluster)			<u>1,832,161</u>

(Continued)

The Children’s Home Society of Florida

**Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)
Year Ended June 30, 2025**

Federal Grantor/Program or Cluster Title/Pass-Through Grantor	Pass-Through Entity Identifying Number	Federal Assistance Listing Number	Total Federal Expenditures
Federal Awards (Continued):			
U.S. Department of Health and Human Services (Continued):			
Maternal, Infant and Early Childhood Home Visiting Grant:			
Passed through The Ounce of Prevention Fund of Florida, Inc.	HF-23-24-35M / HF-24-25-35M	93.870	\$ 457,035
Block Grants for Community Mental Health Services:			
Passed through Central Florida Cares Health System, Inc.	CHS27	93.958	366,837
Passed through Lutheran Services Florida, Inc.	ME053	93.958	156,313
Program total			<u>523,150</u>
Block Grants for Prevention and Treatment of Substance Abuse:			
Passed through Lutheran Services Florida, Inc.	ME053	93.959	53,421
Maternal and Child Health Services Block Grant to the States:			
Passed through Healthy Start Coalition of Santa Rosa County, Inc.	HSCSRC2425	93.994	303,470
Passed through Healthy Start of North Central Florida, Inc.	PUT-2324	93.994	86,821
Passed through Northeast Florida Healthy Start Coalition, Inc.	COSGN	93.994	539,906
Passed through The Capital Area Healthy Start Coalition, Inc.	HSLEON-2024-25	93.994	271,879
Program total			<u>1,202,076</u>
Total U.S. Department of Health and Human Services			<u>23,888,685</u>
Total expenditures of federal awards			<u>26,119,516</u>

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The Children’s Home Society of Florida

**Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)
Year Ended June 30, 2025**

State of Florida Grantor/Program Title/Pass-Through Grantor	Pass-Through Entity Identifying Number	State CSFA Number	State Expenditures
State Financial Assistance:			
Florida Department of Legal Affairs and Attorney General:			
Florida Network of Children’s Advocacy Centers:			
Passed through Florida Network of Children’s Advocacy Centers, Inc.	24/25-GR CAC18	41.031	\$ 317,122
Total Florida Department of Legal Affairs and Attorney General			<u>317,122</u>
Florida Department of Education and Commissioner of Education:			
Help Me Grow Florida Network:			
Passed through Children’s Forum, Inc.	22-526-HMGFA-16	48.111	42,030
Total Florida Department of Education and Commissioner of Education			<u>42,030</u>
Florida Department of Children and Families:			
Out-Of-Home Supports:			
Passed through ChildNet, Inc.	Residential Group Care	60.074	129,079
Passed through Citrus Family Care Network	21-04	60.074	393,189
Passed through Community Partnership for Children, Inc.	D12-24-CHS-CPA; D12-24-CHS-FTP; D12-24-CHS-ILP; D12-24-CHS-VIS	60.074	4,301
Passed through Heartland for Children, Inc.	TCHCM1	60.074	56,639
Passed through Heartland for Children, Inc.	TCHEB1	60.074	20,934
Program total			<u>604,142</u>
CBC—Adoption Services:			
Passed through Citrus Family Care Network	21-04	60.076	57,393
Total Florida Department of Children and Families			<u>661,535</u>
Florida Department of Health:			
Medical Services for Abused and Neglected Children:			
Direct—Florida Department of Health	CP114	64.006	848,702
Direct—Florida Department of Health	CP115	64.006	679,658
Program total			<u>1,528,360</u>
Children’s Special Health Care—Developmental Evaluation:			
Direct—Florida Department of Health	COQZB	64.022	1,061,017
Healthy Start Coalitions:			
Passed through The Healthy Start Coalition of Flagler & Volusia Counties, Inc.	HS-DS-22/23-07	64.131	360,967
Perinatal Mental Health:			
Passed through The Healthy Start Coalition of Flagler & Volusia Counties, Inc.	HS-DS-22/23-07	64.160	65,000
Total Florida Department of Health			<u>3,015,344</u>

(Continued)

The Children’s Home Society of Florida

**Schedule of Expenditures of Federal Awards and State Financial Assistance (Continued)
Year Ended June 30, 2025**

State of Florida Grantor/Program Title/Pass-Through Grantor	Pass-Through Entity Identifying Number	State CSFA Number	State Expenditures
State Financial Assistance (Continued):			
Florida Department of Highway Safety and Motor Vehicles:			
Child Abuse Prevention and Intervention License Plate Project:			
Direct—Florida Department of Highway Safety and Motor Vehicles	License Plate Project	76.067	\$ 64,497
Total Florida Department of Highway Safety and Motor Vehicles			<u>64,497</u>
Florida Department of Juvenile Justice:			
Children and Families in Need of Services (CINS/FINS):			
Passed through Florida Network of Youth and Family Services, Inc.	Osceola	80.005	268,448
Passed through Florida Network of Youth and Family Services, Inc.	Treasure Coast	80.005	1,387,405
Passed through Florida Network of Youth and Family Services, Inc.	West Palm Beach	80.005	1,240,667
Passed through Florida Network of Youth and Family Services, Inc.	Volusia	80.005	16,114
Program total			<u>2,912,634</u>
Delinquency Prevention:			
Direct—Florida Department of Juvenile Justice	10563	80.029	174,236
Total Florida Department of Juvenile Justice			<u>3,086,870</u>
Total expenditures of state financial assistance			<u>7,187,398</u>
Total expenditures of federal awards and state financial assistance			<u>\$ 33,306,914</u>

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

The Children's Home Society of Florida

Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance

Note 1. Basis of Presentation

The accompanying schedule of expenditures of federal awards and state financial assistance (the Schedule) includes the federal award and state financial assistance project activity of The Children's Home Society of Florida and its subsidiaries, under programs of the federal government and the state of Florida for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the State of Florida Chapter 10.650, *Rules of the Auditor General*. Because the Schedule presents only a selected portion of the operations of The Children's Home Society of Florida and its subsidiaries, it is not intended to and does not present the financial position, changes in net assets, or cash flows of The Children's Home Society of Florida and its subsidiaries.

Note 2. Summary of Significant Accounting Policies

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

Note 3. Indirect Cost Rate

The Children's Home Society of Florida and its subsidiaries has elected not to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

Note 4. Subrecipients

There were no federal awards or state financial assistance passed through to subrecipients by The Children's Home Society of Florida and its subsidiaries.

The Children’s Home Society of Florida

**Schedule of Findings and Questioned Costs
Year Ended June 30, 2025**

Section I—Summary of Auditor’s Results

Financial Statements

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

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

 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

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

 Yes X No

Identification of major federal programs:

Assistance Listing Number(s)

Name of Federal Program or Cluster

93.558

Temporary Assistance for Needy Families
Foster Care Title IV-E

93.658

Block Grants for Community Mental Health
Services

93.958

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

 \$ 783,585

Auditee qualified as low-risk auditee?

 X Yes No

(Continued)

The Children's Home Society of Florida

**Summary Schedule of Prior Audit Findings
Year Ended June 30, 2025**

The prior year single audit disclosed no findings in the Schedule of Findings and Questioned Costs and no unresolved findings exist from any previous years' single audits.