

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

**CONSOLIDATED FINANCIAL
STATEMENTS**

June 30, 2025

TABLE OF CONTENTS

	<u>Page</u>
INDEPENDENT AUDITOR'S REPORT	1 - 3
FINANCIAL STATEMENTS	
Consolidated Statement of Financial Position	4
Consolidated Statement of Activities	5
Consolidated Statement of Functional Expenses	6
Consolidated Statement of Cash Flows	7
Notes to Consolidated Financial Statements	8 - 19
SUPPLEMENTAL INFORMATION	
Consolidating Statement of Financial Position	20
Consolidating Statement of Activities	21
Consolidating Statement of Functional Expenses	22
Consolidating Statement of Cash Flows	23
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 <i>Government Auditing Standards</i>	24 - 25
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, <i>Rules of the Auditor General</i>	26 - 28
Schedule of Findings and Questioned Costs - Federal Programs and State Projects	29 - 30
Consolidated Schedule of Expenditures of Federal Awards and State Financial Assistance	31 - 34



INDEPENDENT AUDITOR'S REPORT

Partners

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Justin R. Cabral

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 the Audit of the Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Community Based Care of Brevard Inc. d/b/a Family Partnerships of Central Florida and Affiliates (the "Organization") (a nonprofit organization), which comprise the 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 financial statements.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Organization as of June 30, 2025, 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 audit 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 Organization 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 consolidated 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 consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the consolidated financial statements are available to be issued.

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Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated 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 consolidated 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 Organization'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 Organization'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 consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and State of Florida Chapter 10.650, *Rules of the Auditor General*, and consolidating schedules, are presented for purposes of additional analysis and is not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated 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 and consolidating schedules are fairly stated, in all material respects, in relation to the consolidated 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 March 18, 2026, on our consideration of the Organization'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 Organization'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 Organization's internal control over financial reporting and compliance.

Moss, Krusick & Associates, LLC

Winter Park, Florida

March 18, 2026

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

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

June 30, 2025

ASSETS

CURRENT ASSETS

Cash and cash equivalents	\$ 11,423,967
Grants and contracts receivable	6,494,713
Prepaid expenses and other current assets	<u>180,306</u>

TOTAL CURRENT ASSETS 18,098,986

Investments	194,498
Property and equipment, net	284,525
Deposits	53,300
Restricted cash - client trust funds	446,859
Operating lease right-of-use asset	<u>9,684,955</u>

TOTAL ASSETS \$ 28,763,123

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts payable	\$ 7,768,902
Accrued expenses	9,111,321
Refundable advances	592,418
Operating lease liability	<u>3,214,152</u>

TOTAL CURRENT LIABILITIES 20,686,793

Client trust funds	446,859
Non-current operating lease liability	<u>6,646,995</u>

TOTAL LIABILITIES 27,780,647

NET ASSETS

Without donor restrictions	
Operating income	678,766
Invested in capital assets	<u>284,525</u>

Total without donor restrictions 963,291

With donor restrictions	<u>19,185</u>
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TOTAL NET ASSETS 982,476

TOTAL LIABILITIES AND NET ASSETS \$ 28,763,123

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

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

CONSOLIDATED STATEMENT OF ACTIVITIES

Year Ended June 30, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUES AND SUPPORT			
Contracts, grants and contributions from government agencies	\$ 134,504,205	\$ -	\$ 134,504,205
Contracts, grants and contributions from other agencies	5,282,009	10,000	5,292,009
Contributions - cash	91,814	-	91,814
Contributions of non-financial assets - gifts and incidental	616,446	-	616,446
Interest income	12,347	-	12,347
Miscellaneous income	825,964	-	825,964
Total revenues and support	141,332,785	10,000	141,342,785
EXPENSES			
Program services	134,945,148	-	134,945,148
Management and general	6,481,006	-	6,481,006
Total expenses	141,426,154	-	141,426,154
Changes in net assets	(93,369)	10,000	(83,369)
NET ASSETS, BEGINNING OF YEAR	1,056,660	9,185	1,065,845
NET ASSETS, END OF YEAR	\$ 963,291	\$ 19,185	\$ 982,476

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

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

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

Year Ended June 30, 2025

	Program Services	Management and General	Total
Out of home	\$ 46,489,436	\$ -	\$ 46,489,436
Purchased services	22,502,879	6,106	22,508,985
Salaries and benefits	27,436,692	4,283,583	31,720,275
Adoption	29,014,858	-	29,014,858
Occupancy	2,752,338	387,882	3,140,220
Independent living	2,160,499	-	2,160,499
IT expenses	1,149,658	146,925	1,296,583
Professional and consulting	87,019	86,743	173,762
Travel	511,096	90,311	601,407
Insurance	145,458	639,430	784,888
Community training/conference	129,274	63,395	192,669
Expendable furniture	653	7,996	8,649
Drug, fingerprinting and background	106,823	10,529	117,352
Non-financial expense and donations	616,446	-	616,446
Legal fees	8,491	16,189	24,680
Depreciation	65,394	-	65,394
Public relations	51,984	7,971	59,955
Supplies	57,812	44,859	102,671
Printing and reproduction	6,166	107	6,273
Staff training/conference	50,771	10,794	61,565
Licenses and accreditation	215,100	74,107	289,207
Membership and dues fees	83,210	1,678	84,888
Communication services	146,968	39,076	186,044
File retrieval/storage	74,310	117,796	192,106
Leased equipment	122,905	45,249	168,154
Accounting fees	108,084	70,634	178,718
Management fees	-	1,444	1,444
Telephone	216,485	-	216,485
Paper	8,431	1,899	10,330
Business meetings	6,161	210	6,371
Postage and delivery	21,777	11,573	33,350
Employee activities	-	17,824	17,824
Publications and subscriptions	91,901	5,755	97,656
Bank charges	39,028	36,874	75,902
Employment advertising	-	1,250	1,250
Agency fundraising	275	3,885	4,160
BFP support unit expense	436,522	-	436,522
Bad debt expense	-	219,655	219,655
Taxes	30,244	29,277	59,521
TOTAL EXPENSES	<u>\$134,945,148</u>	<u>\$ 6,481,006</u>	<u>\$141,426,154</u>

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

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

CONSOLIDATED STATEMENT OF CASH FLOWS

Year Ended June 30, 2025

CASH FLOWS FROM OPERATING ACTIVITIES

Changes in net assets	\$ (83,369)
Adjustments to reconcile changes in net assets to net cash provided by operating activities:	
Depreciation	65,394
Provision for bad debt expense	219,655
Change in beneficial interest in assets held by others	(13,209)
Non-cash rent	21,339
Decrease in grants and contracts receivable	1,490,872
Decrease in prepaid expenses	55,039
Decrease in accounts payable	(3,167,225)
Increase in accrued expenses	6,837,273
Increase in refundable advances	10,432
Increase in restricted client trust funds	<u>182,772</u>
Cash provided by operating activities	<u>5,618,973</u>
Increase in cash and cash equivalents and restricted cash	5,618,973
Cash and cash equivalents and restricted cash, beginning of year (See Note A)	<u>6,251,853</u>
Cash and cash equivalents and restricted cash, end of year (See Note A)	<u>\$ 11,870,826</u>

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

**COMMUNITY BASED CARE OF BREVARD, INC.
D/B/A FAMILY PARTNERSHIPS OF CENTRAL FLORIDA AND AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE A – NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements of Community Based Care of Brevard, Inc. d/b/a Family Partnerships of Central Florida and Affiliates (collectively, the “Organization”) have been prepared on the accrual basis of accounting. The significant accounting policies followed are described below to enhance the usefulness of the consolidated financial statements to the reader.

1. Principles of consolidation

The accompanying consolidated financial statements include the accounts of 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., Family Allies, Inc., and the Brevard Family Partnership Foundation, Inc. which are under common control. Intercompany transactions and balances have been eliminated in consolidation.

2. General

Community Based Care of Brevard, Inc. d/b/a Brevard Family Partnership, is a private, non-profit organization established by a group of community providers for the purpose of providing child welfare services on behalf of the State of Florida, Department of Children and Families. On March 18, 2024, Community Based Care of Brevard, changed its d/b/a to Family Partnerships of Central Florida and now services children and families in Brevard, Orange, Osceola, and Seminole counties.

Brevard C.A.R.E.S., Inc. is a non-profit organization established by Community Based Care of Brevard, Inc. d/b/a Brevard Family Partnership on November 1, 2009, for the purpose of providing prevention services to Community Based Care of Brevard, Inc. d/b/a Brevard Family Partnership. In February 2024, Brevard C.A.R.E.S. Inc. ceased operation and was absorbed into Community Based Care of Brevard, Inc.

The National Center for Innovation and Excellence, Inc. has been created by Community Based Care of Brevard, Inc. d/b/a Brevard Family Partnership as an organization that generates new knowledge and thought leadership to strengthen and advance youth, family and community development initiatives.

Family Allies, Inc. was created in 2017 to provide case management operations for families going through adoption or providing foster care through Brevard Family Partnership (“BFP”). Family Allies, Inc. operates two locations in Brevard County, Florida. In February 2024, Family Allies, Inc. ceased operations and was absorbed into Community Based Care of Brevard, Inc.

**COMMUNITY BASED CARE OF BREVARD, INC.
D/B/A FAMILY PARTNERSHIPS OF CENTRAL FLORIDA AND AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE A – NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

2. General (continued)

Brevard Family Partnership Foundation, Inc. was created by Community Based Care of Brevard, Inc. d/b/a Brevard Family Partnership as an organization that creates opportunities that will transform the lives of foster children and youth so that they will develop into successful adults.

The organization receives a majority of its program support from contracts with the Department of Children and Families and remaining funds from various state and local sources.

The Organization's grant agreement is a multiple year contract with the Florida Department of Children and Families ("FDCF") which is for the period from July 1, 2024 through June 30, 2029 in the amount of \$139,127,823. Each year's funding of the contract is contingent upon appropriations by the Florida legislature and is therefore considered a conditional promise to give and is not recorded as a grant receivable.

3. Basis of accounting and financial statement presentation

The accompanying consolidated financial statements and schedules have been prepared on the accrual basis of accounting. The Organization reports information regarding its financial position and activities according to two classes of net assets as follows:

Net Assets Without Donor Restrictions

Net assets without donor restrictions are available for use at the discretion of the Board of Directors (the "Board") and/or management for general operating purposes. From time to time, the Board may designate a portion of these net assets for specific purposes which makes them unavailable for use at management's discretion.

Net Assets With Donor Restrictions

Net assets with donor restrictions consist of assets whose use is limited by donor-imposed restrictions, time and/or purpose restrictions.

The Organization reports gifts of cash and other assets as revenue with donor restrictions if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, the net assets are reclassified as net assets without donor restriction and reported in the consolidated statement of activities as net assets released from restrictions.

COMMUNITY BASED CARE OF BREVARD, INC.
D/B/A FAMILY PARTNERSHIPS OF CENTRAL FLORIDA AND AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE A – NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

3. Basis of accounting and financial statement presentation (continued)

Some net assets with donor restrictions may include a stipulation that assets provided be maintained permanently (perpetual in nature) while permitting the Organization to expend the income generated by the assets in accordance with the provisions of additional donor imposed stipulations or a Board approved spending policy. See Note F for more information on the composition of net assets with donor restrictions.

4. Use of estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual amounts could differ from those estimates.

5. Cash and cash equivalents

The Organization considers all highly liquid investments with an original maturity of three months or less to be cash equivalents.

6. Restricted cash and cash equivalents

Restricted cash and cash equivalents includes Social Security funds held by the Organization for dedicated and current needs for children receiving protection, shelter and supervision services. These funds are required to be maintained in a separate bank account.

7. Grants and contracts receivable

Grants and contracts receivable are stated at the amount management expects to collect from balances at year-end. Based on management's assessment of the current relationship and credit worthiness of entities having balances with the Organization, it has concluded that realization losses on balances outstanding at year-end will be immaterial.

8. Investments

Investments in equity securities with readily determinable fair values and all investments in debt securities are reflected in the accounts of the Organization at fair value. Unrealized appreciation and depreciation is based on the market value of investments at year-end, and recognized in the consolidated statement of activities.

**COMMUNITY BASED CARE OF BREVARD, INC.
D/B/A FAMILY PARTNERSHIPS OF CENTRAL FLORIDA AND AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE A – NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

9. Property and equipment

Property and equipment acquired by the Organization is considered to be owned by the Organization. However, funding sources may maintain an equitable interest in the assets purchased with grant monies as well as the right to determine the use of any proceeds from the sale of these assets. The State of Florida has a reversionary interest in those assets purchased with its funds that have a cost of \$1,000 or more and an estimated useful life of at least one year. The Federal Government has a reversionary interest in those assets purchased with its funds that have a cost of \$5,000 or more and an estimated useful life of at least one year.

Furniture and equipment with a value greater than \$5,000 and an estimated useful life of at least one year are capitalized at cost when purchased or at estimated fair market value when contributed. Depreciation is computed using the straight-line method over the estimated useful life of the assets, ranging from three to seven years. Repairs and maintenance are expensed as incurred.

10. Refundable advance

Refundable advance is comprised of amounts received from grantor agencies by the Organization prior to meeting the revenue recognition criteria. Grant revenue is recognized when program expenditures are incurred in accordance with program guidelines. In subsequent periods, when the revenue recognition criteria have been met, the liability for refundable advance is reduced and revenue is recognized.

11. Revenue recognition

The Organization follows Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers* (ASC 606), which outlines a five-step model whereby revenue is recognized as performance obligations within a contract are satisfied, and ASU 2018-08, *Not-for-Profit Entities: Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made* (ASC 958-605), which clarifies how transactions should be accounted for as contributions (nonreciprocal transactions) or exchange transactions and whether a contribution is conditional.

A significant portion of the Organization's revenue is derived from cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as without donor restricted grant revenue when the Organization has met performance requirements and incurred expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures or meeting other conditional performance requirement barriers are reported as refundable advances in the consolidated statement of financial position.

**COMMUNITY BASED CARE OF BREVARD, INC.
D/B/A FAMILY PARTNERSHIPS OF CENTRAL FLORIDA AND AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE A – NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

11. Revenue recognition (continued)

Contributions received are recorded as without donor or with donor restrictions, depending on the existence or nature of any donor restrictions. Support that is not restricted is reported as an increase in net assets without donor restrictions. All other support is reported as an increase in net assets with donor restrictions, depending on the nature of the restriction.

Contributed services that qualify as specialized services and donated items are recorded at their estimated fair value at the date of receipt. A corresponding amount is recorded as expense. Volunteer services provided to the Organization to carry out its mission do not meet the criterion used to record donated services; therefore, they have not been recorded in the consolidated financial statements.

12. Leases

The Organization determines if an arrangement is or includes a lease at inception, which is the date on which the terms of the contract are agreed to, and the agreement creates enforceable rights and obligations. Under ASU 2016-02, *Leases* (ASC 842), a contract is or contains a lease when: (i) explicitly or implicitly identified assets have been deployed in the contract and (ii) the customer obtains substantially all of the economic benefits from the use of that underlying asset and directs how and for what purpose the asset is used during the term of the contract.

The Organization also considers whether its service arrangements include the right to control the use of an asset.

Practical expedients and policy elections are available under the guidance, which was effective at adoption. The Organization elected the package of practical expedients permitted under the transition guidance which did not require reassessment of whether contracts entered into prior to adoption are or contain a lease, and allowed carry forward of the historical lease classification for existing leases.

The Organization has elected to apply the short-term lease exception to all leases with a term of one year or less. For all other leases, the Organization recognizes right-of-use (ROU) asset and lease liabilities based on the present value of lease payments over the lease term at the commencement date of the lease (or January 1, 2022 for existing leases upon the adoption of ASC 842). The Organization has also elected to use the risk-free discount rate for its leases. The risk-free discount rates were obtained using U.S. Treasury securities as posted on the Federal Reserve website.

The Organization made an accounting policy election to account for each separate lease component and the non-lease components associated with that lease component as a single lease component. Non-lease components that are variable in nature are recorded in variable lease expense in the period incurred.

**COMMUNITY BASED CARE OF BREVARD, INC.
D/B/A FAMILY PARTNERSHIPS OF CENTRAL FLORIDA AND AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE A – NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

13. Functional allocation of expenses

The cost of program and supporting services activities have been summarized on a functional basis in the consolidated statement of activities. The consolidated statement of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

14. Statement of Cash Flows

Ending cash and cash equivalents, and restricted cash in the consolidated statement of cash flows totaling \$11,870,826 includes cash and cash equivalents of \$11,423,967 and restricted cash of \$446,859. Beginning cash and cash equivalents, and restricted cash in the consolidated statement of cash flows totaling \$6,251,853 includes cash and cash equivalents of \$5,987,766 and restricted cash of \$264,087.

15. Income taxes

The Organization and its affiliates are nonprofit organizations exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for income taxes is reflected in the accompanying consolidated financial statements.

The Organization files income tax returns in the U.S. federal jurisdiction. The Organization is no longer subject to U.S. Federal income tax examinations by tax authorities for years before 2023. Management has reviewed and evaluated the relevant technical merits of each of its tax positions in accordance with accounting principles generally accepted in the United States of America for accounting for uncertainty in income taxes, and determined that there are no uncertain tax positions that would have a material impact on the consolidated financial statements of the Organization.

16. Subsequent events

The Organization has evaluated events and transactions for potential recognition or disclosure in the consolidated financial statements through March 18, 2026, the date the consolidated financial statements were available to be issued. No subsequent events have been recognized or disclosed in the consolidated financial statements.

NOTE B – CASH AND CASH EQUIVALENTS

The Organization has demand deposits with multiple banks with aggregate bank balances amounting to \$12,253,716 and had \$11,986,264 in excess of federally insured limits as of June 30, 2025. Custodial credit risk for deposits is the risk that in the event of a bank failure, the Organization's deposits may not be returned.

COMMUNITY BASED CARE OF BREVARD, INC.
D/B/A FAMILY PARTNERSHIPS OF CENTRAL FLORIDA AND AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE B – CASH AND CASH EQUIVALENTS (continued)

The Organization does have a deposit policy for custodial credit risk, which mandates that at a minimum all demand deposits be made at banks that are federally insured up to FDIC limits. Further, the Organization has enrolled its main operational bank accounts into a repurchase agreement with PNC Bank. The repurchase agreement allows the demand deposits in these accounts to be invested in PNC Bank's U.S. government securities portfolio.

NOTE C – PROPERTY AND EQUIPMENT

Property and equipment consists of the following as of June 30, 2025:

Furniture and equipment	\$ 690,559
Less: accumulated depreciation	<u>(406,034)</u>
Property and equipment, net	<u>\$ 284,525</u>

Depreciation expense was \$65,394 for the year ended June 30, 2025.

NOTE D – FAIR VALUE MEASUREMENT

The fair value measurement accounting literature provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of the fair value hierarchy are described below:

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Organization has the ability to access as of the measurement date.

Level 2 – Inputs to the valuation methodology include: (1) quoted market prices for similar assets or liabilities in active markets, (2) quoted prices for identical or similar assets or liabilities in inactive markets, (3) inputs other than quoted prices that are observable for the asset or liability, and (4) inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 – Inputs to the valuation methodology are unobservable and significant to the fair value measurement. The asset's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

**COMMUNITY BASED CARE OF BREVARD, INC.
D/B/A FAMILY PARTNERSHIPS OF CENTRAL FLORIDA AND AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE D – FAIR VALUE MEASUREMENT (continued)

The following is a description of the valuation methodologies used for assets measured at fair value.

Cash – Valued at quoted market prices.

Common stock – Valued at quoted market prices.

Mutual funds – Valued at the net asset value of shares held by the Organization at year-end.

The preceding methods described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table summarizes the assets of the Organization for which fair values are determined on a recurring basis as of June 30, 2025:

	Investment Assets at Fair Value			
	Level 1	Level 2	Level 3	Total
Beneficial interest in assets held by others	\$ -	\$ -	\$ 194,498	\$ 194,498
Total assets at fair value	\$ -	\$ -	\$ 194,498	\$ 194,498

The following table sets forth a summary of the changes in the fair value of the Organization's Level 3 financial assets during the year ended June 30, 2025:

Balance, beginning of year	\$ 181,289
Net realized and unrealized gain	11,000
Interest and dividend income	3,653
Fees and investment expense	(1,444)
	\$ 194,498
Balance, end of year	\$ 194,498

NOTE E – LINE OF CREDIT

Community Based Care of Brevard, Inc. has a line of credit, with a national bank, that allowed borrowings up to \$500,000, with a stated interest rate of the LIBOR plus 2.5%, but not less than 3.0%. The line of credit has been renewed and matures on May 29, 2026. As of June 30, 2025 there was no outstanding balance on the line of credit.

The line of credit contains a requirement for financials to be submitted within 120 days of year end. A waiver was received from the bank regarding this requirement.

COMMUNITY BASED CARE OF BREVARD, INC.
D/B/A FAMILY PARTNERSHIPS OF CENTRAL FLORIDA AND AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE F – NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions as of June 30, 2025, relate to funds pledged for operations of the Organization and funds received for specific purposes. These restrictions are considered to expire when pledge payments are received, and the funds have been expended for the specified purpose.

Net assets with donor restrictions as of June 30, 2025, are summarized as follows:

Ounce of Prevention	\$ 17,666
WalMart Drug Court Grant	1,500
Youth Advisory Council	<u>19</u>
Total net assets with donor restrictions	<u>\$ 19,185</u>

NOTE G – SIGNIFICANT FUNDING SOURCE

The Organization receives substantially all of its funding from the U.S. Department of Health and Human Services that is passed through the State of Florida and the Department of Children and Families. A significant reduction in the level of this funding, if this were to occur, could have an adverse effect on the Organization's programs and activities.

NOTE H – MATCH REQUIREMENTS

The grants entitled Promoting Safe and Stable Families and Grants to States for Access and Visitation Programs required a local match of 25% and 10%, respectively. The grants required the match be obtained from the service providers the Organization contracted with. The amount was not recorded on the Organization's books. The Organization did, however, report the match amounts obtained by the service providers to the State of Florida.

NOTE I – EMPLOYEE LEASING COMPANY

The Organization utilizes the service of an employee leasing service for staffing purposes. The employee leasing service provides employee benefits, including health insurance and 401(k) plan participation. All expenses associated with the services provided by the employee leasing service are shown as personnel services. For the year ended June 30, 2025, the Organization made retirement contributions totaling \$792,321.

NOTE J – COMMITMENTS

The Organization leases office space and copiers under agreements classified as operating leases, which were required to be included on the consolidated statement of financial position under ASC 842.

**COMMUNITY BASED CARE OF BREVARD, INC.
D/B/A FAMILY PARTNERSHIPS OF CENTRAL FLORIDA AND AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE J – COMMITMENTS (continued)

As of June 30, 2025, the operating lease right of use (ROU) asset had a balance of \$9,684,955, as shown in noncurrent assets on the consolidated statement of financial position; the operating lease liability is included in current liabilities (\$3,214,152) and long-term liabilities (\$6,646,995). The operating lease asset and liability were calculated utilizing the weighted average risk-free discount rate (5.075%), according to the Organization's elected policy.

Lease costs (included in occupancy):

Operating lease cost	\$ 3,602,216
Total lease cost	<u>\$ 3,602,216</u>

Other information:

Cash paid for amounts included in measuring operating lease liabilities:

Operating cash flows from operating leases	\$ 3,580,877
Total cash paid for amounts included in measuring operating lease liabilities	<u>\$ 3,580,877</u>

Weighted-average remaining lease term (years)	3.29
Weighted-average discount rate	5.075%

The difference between lease expense and lease paid is non-cash rent.

Maturities of operating lease liabilities as of June 30, 2025:

Years ending June 30:	
2026	\$ 3,649,484
2027	3,047,643
2028	2,297,991
2029	<u>1,783,856</u>
Total lease payments	10,778,974
Less: interest	<u>(917,827)</u>
Present value of operating lease liability	<u>\$ 9,861,147</u>

NOTE K – CONTINGENCIES

Amounts received or receivable from grantor agencies are subject to audit and adjustment by grantor agencies, principally the Federal government and the State of Florida. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by the grantor cannot be determined at this time although the Organization expects such amounts, if any, to be immaterial.

**COMMUNITY BASED CARE OF BREVARD, INC.
D/B/A FAMILY PARTNERSHIPS OF CENTRAL FLORIDA AND AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE L – CONTRIBUTED NON-FINANCIAL ASSETS

Contributed services that qualify as specialized services and donated items are recorded at their estimated fair value at the date of receipt. Donated materials and services are presented in the accompanying consolidated statement of activities and consolidated statement of functional expenses as contributions of non-financial assets and non-financial expenses, respectively.

For the year ended June 30, 2025 contributed non-financial assets recognized within the consolidated statement of activities and consolidated statement of functional expenses included:

Services	\$	375,650
Materials		<u>240,796</u>
Total contributed non-financial assets	\$	<u><u>616,446</u></u>

Volunteer services provided to the Organization to carry out its mission do not meet the criterion used to record donated services; therefore, they have not been recorded in the accompanying consolidated financial statements.

NOTE M – FUNCTIONAL EXPENSES

The consolidated financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses that are allocated include occupancy, depreciation, salaries and wages, benefits, payroll taxes, professional services, office expenses, insurance, and others, which are allocated on the basis of estimates of time and effort.

NOTE N – LIQUIDITY AND AVAILABILITY OF RESOURCES

The Organization’s financial assets available within one year of the consolidated statement of financial position date for general expenditures are as follows:

Cash and cash equivalents	\$	11,423,967
Grants and contracts receivable		<u>6,494,713</u>
Total financial assets available within one year		<u><u>17,918,680</u></u>
Less:		
Donor restricted net assets		<u>19,185</u>
Total financial assets available to meet cash needs for general expenditures within one year		<u><u>\$ 17,899,495</u></u>

**COMMUNITY BASED CARE OF BREVARD, INC.
D/B/A FAMILY PARTNERSHIPS OF CENTRAL FLORIDA AND AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
JUNE 30, 2025**

NOTE N – LIQUIDITY AND AVAILABILITY OF RESOURCES (continued)

As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. To help manage unanticipated liquidity needs, Community Based Care of Brevard, Inc. d/b/a Family Partnerships of Central Florida and Affiliates has a committed line of credit of \$500,000, which is available to be drawn upon in the current year as of June 30, 2025.

A portion of cash and cash equivalents and grants and contracts receivable are set aside per donor restrictions. The total amount restricted is in the amount of \$19,185. The remaining grants and contracts receivable not restricted are expected to be received within one year.

Prepaid, property and equipment, and other asset amounts are amounts not available for spending amounts.

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, 2025

	Community Based Care of Brevard, Inc.	The National Center for Innovation and Excellence, Inc.	Brevard Family Partnership Foundation, Inc.	Consolidating Entries	Total
ASSETS					
CURRENT ASSETS					
Cash and cash equivalents	\$ 11,306,711	\$ 84,117	\$ 33,139	\$ -	\$ 11,423,967
Grants and contracts receivable	6,389,746	104,967	-	-	6,494,713
Due from affiliate	430,065	225	-	(430,290)	-
Prepaid expenses and other current assets	177,392	2,914	-	-	180,306
TOTAL CURRENT ASSETS	18,303,914	192,223	33,139	(430,290)	18,098,986
Investments	194,498	-	-	-	194,498
Property and equipment, net	284,525	-	-	-	284,525
Deposits	53,300	-	-	-	53,300
Restricted cash - client trust funds	446,859	-	-	-	446,859
Operating lease right-of-use asset	9,684,955	-	-	-	9,684,955
TOTAL ASSETS	\$ 28,968,051	\$ 192,223	\$ 33,139	\$ (430,290)	\$ 28,763,123
LIABILITIES AND NET ASSETS					
CURRENT LIABILITIES					
Accounts payable	\$ 7,661,930	\$ 106,972	\$ -	\$ -	\$ 7,768,902
Accrued expenses	9,005,820	105,501	-	-	9,111,321
Refundable advances	584,818	7,600	-	-	592,418
Due to affiliate	-	-	225	(225)	-
Due to parent	-	401,837	28,228	(430,065)	-
Operating lease liability	3,214,152	-	-	-	3,214,152
TOTAL CURRENT LIABILITIES	20,466,720	621,910	28,453	(430,290)	20,686,793
Client trust funds	446,859	-	-	-	446,859
Non-current operating lease liability	6,646,995	-	-	-	6,646,995
TOTAL LIABILITIES	27,560,574	621,910	28,453	(430,290)	27,780,647
NET ASSETS					
Without donor restrictions					
Operating income	1,103,767	(429,687)	4,686	-	678,766
Invested in capital assets	284,525	-	-	-	284,525
Total without donor restrictions	1,388,292	(429,687)	4,686	-	963,291
With donor restrictions	19,185	-	-	-	19,185
TOTAL NET ASSETS	1,407,477	(429,687)	4,686	-	982,476
TOTAL LIABILITIES AND NET ASSETS	\$ 28,968,051	\$ 192,223	\$ 33,139	\$ (430,290)	\$ 28,763,123

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, 2025

	Community Based Care of Brevard, Inc. Without Donor Restrictions	Community Based Care of Brevard, Inc. With Donor Restrictions	Community Based Care of Brevard, Inc. Total	Brevard C.A.R.E.S., Inc. Total	The National Center for Innovation and Excellence, Inc. Total	Family Allies, Inc. Total	Brevard Family Partnership Foundation, Inc. Total	Consolidating Entries	Total
REVENUES AND SUPPORT									
Contracts, grants and contributions from government agencies	\$ 134,504,205	\$ -	\$ 134,504,205	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 134,504,205
Contracts, grants and contributions from other agencies	4,849,387	10,000	4,859,387	-	432,622	-	-	-	5,292,009
Contributions - cash	91,346	-	91,346	-	36	-	432	-	91,814
Contributions of non-financial assets - gifts and incidental	607,248	-	607,248	-	1,450	-	7,748	-	616,446
Interest income	12,347	-	12,347	-	-	-	-	-	12,347
Miscellaneous income	386,629	-	386,629	-	411,282	-	28,053	-	825,964
Total revenues and support	140,451,162	10,000	140,461,162	-	845,390	-	36,233	-	141,342,785
EXPENSES									
Program services	134,443,385	-	134,443,385	-	477,375	-	24,388	-	134,945,148
Management and general	5,879,923	-	5,879,923	-	597,506	-	3,577	-	6,481,006
Total expenses	140,323,308	-	140,323,308	-	1,074,881	-	27,965	-	141,426,154
Changes in net assets	127,854	10,000	137,854	-	(229,491)	-	8,268	-	(83,369)
NET ASSETS, BEGINNING OF YEAR	1,236,122	9,185	1,245,307	15,204	(200,196)	9,112	(3,582)	-	1,065,845
Transfers	24,316	-	24,316	(15,204)	-	(9,112)	-	-	-
NET ASSETS, END OF YEAR	\$ 1,388,292	\$ 19,185	\$ 1,407,477	\$ -	\$ (429,687)	\$ -	\$ 4,686	\$ -	\$ 982,476

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, 2025

	Community Based Care of Brevard, Inc.			The National Center for Innovation and Excellence, Inc.			Brevard Family Partnership Foundation, Inc.			Total
	Program Services	Management and General	Total	Program Services	Management and General	Total	Program Services	Management and General	Total	
Out of home	\$ 46,489,436	\$ -	\$ 46,489,436	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 46,489,436
Purchased services	22,502,879	-	22,502,879	-	6,106	6,106	-	-	-	22,508,985
Salaries and benefits	27,227,687	3,940,257	31,167,944	209,005	343,326	552,331	-	-	-	31,720,275
Adoption	29,014,858	-	29,014,858	-	-	-	-	-	-	29,014,858
Occupancy	2,752,338	378,045	3,130,383	-	9,837	9,837	-	-	-	3,140,220
Independent living	2,160,499	-	2,160,499	-	-	-	-	-	-	2,160,499
IT expenses	1,048,823	141,597	1,190,420	100,835	5,328	106,163	-	-	-	1,296,583
Professional and consulting	64,119	72,587	136,706	22,900	14,156	37,056	-	-	-	173,762
Travel	509,868	47,750	557,618	1,228	42,561	43,789	-	-	-	601,407
Insurance	145,458	639,430	784,888	-	-	-	-	-	-	784,888
Community training/conference	15,040	25	15,065	112,234	63,370	175,604	2,000	-	2,000	192,669
Expendable furniture	653	7,996	8,649	-	-	-	-	-	-	8,649
Drug, fingerprinting and background	106,809	9,790	116,599	14	739	753	-	-	-	117,352
Non-financial expense and donations	607,248	-	607,248	1,450	-	1,450	7,748	-	7,748	616,446
Legal fees	8,491	16,189	24,680	-	-	-	-	-	-	24,680
Depreciation	65,394	-	65,394	-	-	-	-	-	-	65,394
Public relations	43,182	95	43,277	632	7,876	8,508	8,170	-	8,170	59,955
Supplies	57,218	38,714	95,932	285	6,145	6,430	309	-	309	102,671
Printing and reproduction	596	107	703	-	-	-	5,570	-	5,570	6,273
Staff training/conference	50,584	5,870	56,454	187	4,924	5,111	-	-	-	61,565
Licenses and accreditation	188,946	67,708	256,654	26,154	6,399	32,553	-	-	-	289,207
Membership and dues fees	83,210	278	83,488	-	1,400	1,400	-	-	-	84,888
Communication services	146,968	31,358	178,326	-	7,718	7,718	-	-	-	186,044
File retrieval/storage	74,310	117,796	192,106	-	-	-	-	-	-	192,106
Leased equipment	122,905	42,299	165,204	-	2,950	2,950	-	-	-	168,154
Accounting fees	108,084	69,856	177,940	-	778	778	-	-	-	178,718
Management fees - ML	-	1,444	1,444	-	-	-	-	-	-	1,444
Telephone	216,485	-	216,485	-	-	-	-	-	-	216,485
Paper	8,431	1,899	10,330	-	-	-	-	-	-	10,330
Business meetings	6,161	210	6,371	-	-	-	-	-	-	6,371
Postage & delivery	21,777	10,967	32,744	-	606	606	-	-	-	33,350
Employee activities	-	16,950	16,950	-	874	874	-	-	-	17,824
Publications and subscriptions	89,450	447	89,897	2,451	5,308	7,759	-	-	-	97,656
Bank charges	38,437	34,877	73,314	-	1,987	1,987	591	10	601	75,902
Employment advertising	-	1,250	1,250	-	-	-	-	-	-	1,250
Agency fundraising	275	-	275	-	318	318	-	3,567	3,567	4,160
BFP support unit expense	436,522	-	436,522	-	-	-	-	-	-	436,522
Bad debt expense	-	154,855	154,855	-	64,800	64,800	-	-	-	219,655
Taxes	30,244	29,277	59,521	-	-	-	-	-	-	59,521
TOTAL EXPENSES	\$ 134,443,385	\$ 5,879,923	\$ 140,323,308	\$ 477,375	\$ 597,506	\$ 1,074,881	\$ 24,388	\$ 3,577	\$ 27,965	\$ 141,426,154

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, 2025

	Community Based Care of Brevard, Inc.	Brevard C.A.R.E.S., Inc.	The National Center for Innovation and Excellence, Inc.	Family Allies, Inc.	Brevard Family Partnership Foundation, Inc.	Consolidating Entries	Consolidated Total
CASH FLOWS FROM OPERATING ACTIVITIES							
Changes in net assets	\$ 137,854	\$ -	\$ (229,491)	\$ -	\$ 8,268	\$ -	\$ (83,369)
Adjustments to reconcile changes in net assets to net cash provided by (used in) operating activities:							
Depreciation	65,394	-	-	-	-	-	65,394
Provision for bad debt expense	154,855	-	64,800	-	-	-	219,655
Change in beneficial interest in assets held by others	(13,209)	-	-	-	-	-	(13,209)
Non-cash rent	21,339	-	-	-	-	-	21,339
Intercompany transfers	24,316	(15,204)	-	(9,112)	-	-	-
Decrease in grants and contracts receivables	1,353,954	-	136,918	-	-	-	1,490,872
Decrease in prepaid expenses	52,524	-	2,515	-	-	-	55,039
Increase (decrease) in due to parent	-	-	83,041	-	(146,633)	63,592	-
Increase in due to affiliate	63,592	-	-	-	-	(63,592)	-
Decrease in accounts payable	(3,164,877)	-	(2,348)	-	-	-	(3,167,225)
Increase in accrued expenses	6,827,012	-	10,261	-	-	-	6,837,273
Increase (decrease) in refundable advances	25,782	-	(15,350)	-	-	-	10,432
Increase in restricted client trust funds	182,772	-	-	-	-	-	182,772
	<u>5,731,308</u>	<u>(15,204)</u>	<u>50,346</u>	<u>(9,112)</u>	<u>(138,365)</u>	<u>-</u>	<u>5,618,973</u>
Cash provided by (used in) operating activities							
Increase (decrease) in cash and cash equivalents and restricted cash	5,731,308	(15,204)	50,346	(9,112)	(138,365)	-	5,618,973
Cash and cash equivalents and restricted cash, beginning of year	<u>6,022,262</u>	<u>15,204</u>	<u>33,771</u>	<u>9,112</u>	<u>171,504</u>	<u>-</u>	<u>6,251,853</u>
Cash and cash equivalents and restricted cash, end of year	<u>\$ 11,753,570</u>	<u>\$ -</u>	<u>\$ 84,117</u>	<u>\$ -</u>	<u>\$ 33,139</u>	<u>\$ -</u>	<u>\$ 11,870,826</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**

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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. d/b/a Family Partnerships of Central Florida and Affiliates (a nonprofit organization) (collectively, the “Organization”), which comprise the consolidated statement of financial position as of June 30, 2025, 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 March 18, 2026.

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.

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
March 18, 2026



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

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Joe M. Krusick
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Renee C. Varga
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Justin R. Cabral

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

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501 S. New York Ave.
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www.mosskrusick.com

We have audited Community Based Care of Brevard, Inc. d/b/a Family Partnerships of Central Florida 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, 2025. 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.

Clearwater, FL 33761
29605 US Hwy 19 North
Phone: 727-785-7460

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

St. Petersburg, FL 33710
5401 Central Avenue
Phone: 727-327-1999

Basis for Opinion on Each Major Federal Program and State Project

N. Palm Beach, FL 33408
1201 US Highway One
Phone: 561-848-9300

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

Miami Lakes, FL 33016
7900 NW 155th Street
Phone: 305-445-7956

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.

Miramar, FL 33025
11450 Interchange Circle
Phone: 954-435-4222

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*, 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 project as a whole.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding 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 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 or 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 or state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

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

Moss, Krusick & Associates, LLC

Winter Park, Florida
March 18, 2026

**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, 2025

Section I – Summary of Auditor’s Results

Financial Statements

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

Federal Awards

- | | |
|---|---------------|
| 1. Type of auditor’s report issued on compliance for major programs: | Unmodified |
| 2. Internal control over major programs: | |
| a. Material weakness(es) identified? | No |
| b. Significant deficiencies identified that are not considered to be material weaknesses? | None reported |
| 3. Audit findings disclosed that are required to be reported in accordance with Uniform Guidance? | No |
| 4. Dollar threshold used to distinguish between Type A and Type B programs | \$1,445,756 |
| 5. Auditee qualified as low-risk auditee? | Yes |

Identification of major programs:

<u>Name of Federal Program</u>	<u>AL Number</u>
Foster Care Title IV-E	93.658
Temporary Assistance for Needy Families – TANF Cluster	93.558
Social Services Block Grant	93.667
Stephanie Tubbs Jones Child Welfare Services Program	93.645

**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, 2025

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 | \$972,823 |

Identification of major projects:

<u>Name of State Project</u>	<u>CSFA Number</u>
Out-of-Home Supports	60.074
CBC – Purchase of Therapeutic Services for Children	60.183

Section II – Financial Statement Findings

None

Section III – Federal Award and State Financial Assistance 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, 2025

<u>Federal/State Agency, Pass-Through Entity, State Project</u>	<u>ALN/ CSFA Number</u>	<u>Grantor's Contract Number</u>	<u>Expenditures</u>
FEDERAL AWARDS			
<u>U.S. Department of Health and Human Services</u>			
Passed through State of Florida			
Department of Children and Families:			
Guardianship Assistance	93.090	GJ514	\$ 983,416
Marylee Allen Promoting Safe and Stable Families	93.556	GJ514	2,066,107
Temporary Assistance for Needy Families-TANF Cluster	93.558	GJ514	8,616,339
Community Based Family Resource and Support Grants	93.590	GJ514	81,687
Grants to States for Access and Visitation Programs	93.597	GJ514	31,671
Chafee Education and Training Vouchers Program (ETV)	93.599	GJ514	229,357
Adoption and Legal Guardianship Incentive Program	93.603	GJ514	56,499
Foster Care Title IV-E	93.658	GJ514	11,870,901
Stephanie Tubbs Jones Child Welfare Services Program	93.645	GJ514	1,141,460
Adoption Assistance	93.659	GJ514	16,878,679
Social Services Block Grant	93.667	GJ514	4,021,223
Child Abuse and Neglect State Grants	93.669	GJ514	1,101,639
Medical Assistance Program	93.778	GJ514	361,057
John H Chafee Care Program for Successful Transition to Adulthood	93.674	GJ514	<u>751,819</u>
Total U.S Department of Health and Human Services			<u>48,191,854</u>
Total Expenditures of Federal Awards			<u>\$ 48,191,854</u>
STATE FINANCIAL ASSISTANCE			
State of Florida, Department of Children and Families:			
Out of Home Supports	60.074	GJ514	\$ 26,408,242
The Independent Living and Road-to-Independence	60.112	GJ514	229,839
CBC-Sexually Exploited Children	60.138	GJ514	397,750
CBC-Adoption Services	60.076	GJ514	221,471
Extended Foster Care Program	60.141	GJ514	770,678
CBC-Purchase of Therapeutic Services for Children	60.183	GJ514	956,232
Guardian Assistance Program	60.210	GJ514	583,622
Kinship Navigation Program	60.207	GJ514	675,085
Family Finders Program	60.206	GJ514	139,396
State Funded Child Care Subsidy	60.244	GJ514	1,569,671
Fatherhood Engagement Specialists	60.211	GJ514	165,753
Early Childhood Court Case Management & Prevention Services	60.225	GJ514	<u>309,699</u>
Total Expenditures of State Financial Assistance			<u>\$ 32,427,438</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 (continued)

YEAR ENDED JUNE 30, 2025

Federal/State Agency, Pass-Through Entity, State Project	ALN/ CSFA Number	Grantor's Contract Number	Expenditures
STATE MATCHING OF FEDERAL AWARDS			
Department of Children and Families			
Guardianship Assistance	93.090	GJ514	\$ 736,745
Marylee Allen Promoting Safe and Stable Families	93.556	GJ514	33,086
Chafee Education and Training Vouchers Program (ETV)	93.599	GJ514	57,339
Stephanie Tubbs Jones Child Welfare Services Program	93.645	GJ514	380,487
Adoption Assistance	93.659	GJ514	13,183,763
John H Chafee Care Program for Successful Transition to Adulthood	93.674	GJ514	187,954
Medical Assistance Program	93.778	GJ514	361,057
Temporary Assistance for Needy Families-TANF Cluster	93.558	GJ514	10,489,885
Foster Care Title IV-E	93.658	GJ514	10,496,019
To be Tested Pursuant to OCA Activity	93.XXX	GJ514	<u>17,958,578</u>
Total Expenditures of State Matching of Federal Awards			<u>\$ 53,884,913</u>
TOTAL FEDERAL AWARDS, STATE FINANCIAL ASSISTANCE, AND STATE MATCHING OF FEDERAL AWARDS			<u>\$ 134,504,205</u>

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 affiliate, The National Center for Innovation and Excellence, 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, 2025. The indirect cost rates used on the Organization's federal programs and state projects are determined by the relevant federal or state agency.

**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, 2025

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 Expenditures 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 GJ514 to sub-recipients as follows:

Federal Awards:

U.S. Department of Health and Human Services		
Marylee Allen Promoting Safe and Stable Families	93.556	\$ 783,801
Temporary Assistance for Needy Families - TANF Cluster	93.558	2,584,062
Chafee Education and Training Vouchers Program (ETV)	93.599	286
Stephanie Tubbs Jones Child Welfare Services Program	93.645	387,546
Foster Care Title IV-E	93.658	5,629,287
Adoption Assistance	93.659	795,112
Social Services Block Grant	93.667	463,244
Child Abuse and Neglect State Grants	93.669	1,070,694
John H Chafee Care Program for Successful Transition to Adulthood	93.674	105,262
Medical Assistance Program	93.778	<u>17,426</u>
Total Federal Awards		<u>11,836,720</u>

State Matching of Federal Awards:

Marylee Allen Promoting Safe and Stable Families	93.556	16,341
Chafee Education and Training Vouchers Program (ETV)	93.599	72
Stephanie Tubbs Jones Child Welfare Services Program	93.645	129,182
Adoption Assistance	93.659	795,113
John H Chafee Care Program for Successful Transition to Adulthood	93.674	26,316
Medical Assistance Program	93.778	17,427
Temporary Assistance for Needy Families-TANF Cluster	93.558	3,665,081
Foster Care Title IV-E	93.658	4,734,317
To be Tested Pursuant to OCA Activity	93.XXX	<u>3,002,259</u>

Total State Matching of Federal Awards **12,386,108**

State Financial Assistance:

State of Florida, Department of Children and Families		
Out-of-Home Supports	60.074	17,693,483
CBC-Adoption Services	60.076	9,089
CBC-Sexually Exploited Children	60.138	406,188
Extended Foster Care Program	60.141	101,160
CBC-Purchase of Therapeutic Services for Children	60.183	64,089
Kinship Navigation Program	60.225	<u>1,349</u>

Total State Financial Assistance **18,275,358**

Total Federal Awards, State Matching of Federal Awards, and State Financial Assistance **\$ 42,498,186**

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, 2025

Note (5): Sub-recipients (continued)

Subrecipients are as follows:	
360 Center for Change	\$ 13,146
Absolute Care & Habilitative Services	205,848
Abundant Life Ministries	148,500
Access Granted Now	227,976
AMI Kids Space Coast	648,399
Anchor House Ministries	45,395
Arnette House	244,435
Assisted Milestones	403,167
Boys Town of North Florida	163,170
Brevard Behavioral Consultants	18,284
Bridging Freedom	522,456
Brookwood FL	118,094
Camelot Community Center	7,171,237
Carlton Manor	99,541
Children First Community Homes	570,799
Children's Home Network	294,590
Children's Place at Home Safe	514,302
Choices House	249,219
CHS Buckner Teen Parenting	119,827
Coastal Behavioral Therapy	95,348
Compass For Kids	79,590
Connected Community Care	16,988
Cross Roads Hope Academy	1,051,005
Crosswinds Youth Services	1,560,203
Crystal Lake Attain	767
Del B Angels	890,178
Devereux	2,672,476
Education Advantage	253,668
Elevated Youth Services	1,539,450
Empowered Harmony Haven	2,268
Ensor Health Services	418,960
Family Center for Recovery	468
Florida United Methodist Children's Home (FUMCH)	374,060
Friends of Children and Families	2,368,583
From the Ground Up Ministries	99,424
Grandbrook Homecare	178,236
Grace For Hope	161,974
Gulf Coast	4,245,347
Harris Teen Home	398,934
Haven's Open Arms	194,280
Healthy Group Home Project	87,446
Hearts of Florida Youth Ranch	849,334
Hibiscus Children's Center	610,938
His House Children's Home	336,891
Images of Glory	110,458
In Her Hands	151,358
Inspire Group Home	105,074
Integrity Care Group Homes	64,960
JAFCO	78,480
Kavoud Family Care Homes	544,929
LFS Hands of Mercy	524,475
Majesty's Palace Residential Group Home	53,790
Matera	53,023
Miracle's Outreach	4,680
One Hope United	4,409,686
One More Child	176,865
Our Mothers Home	8,362
Panana Youth Services	107,190
Path 2 Freedom	118,008
Payton's Place	66,101
Pediatric Pavilion	45,043
Renewed Hope Group Home	54,750
Reyna Group Home	78,156
Rite of Passage	40,900
S.T.A.R Home	306,995
Safe Haven Academy	4,542
SailFuture	131,149
St. Augustine Youth Services	473,209
STEP Group Home	1,562,387
Strength Provider	22,021
The Family Haven	192,697
The Grove	15,867
The Haven for Children	1,341,060
Truman Residential Group Home	109,152
Twin Oaks	730,210
VMO Group Home	130,276
Xavier House	110,244
Yellow Umbrella	13,526
Youth Advocate Program	231,000
Youth and Family Advocate	62,362
	<u>\$ 42,498,186</u>

See independent auditor's report.