

**SUPPLEMENTAL INFORMATION**



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

To the Board of Directors of  
Community Partnership for Children, Inc.  
Daytona Beach, 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 financial statements of Community Partnership for Children, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 11, 2025.

**Report on Internal Control over Financial Reporting**

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

*Moss, Krusick & Associates, LLC*

Winter Park, Florida  
December 11, 2025



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**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**

To the Board of Directors of  
Community Partnership for Children, Inc.  
Daytona Beach, Florida

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

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

We have audited Community Partnership for Children, Inc.'s 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 Community Partnership for Children, Inc.'s major federal programs and state projects for the year ended June 30, 2025. Community Partnership for Children, Inc.'s major federal programs and state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, Community Partnership for Children, Inc. 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.

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

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.650, *Rules of the Auditor General* (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 Community Partnership for Children, Inc. 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 Community Partnership for Children, Inc.'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 Community Partnership for Children, Inc.'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,

### ***Auditor's Responsibilities for the Audit of Compliance (continued)***

and express an opinion on Community Partnership for Children, Inc.'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 Community Partnership for Children, Inc.'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 Community Partnership for Children, Inc.'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 Community Partnership for Children, Inc.'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 Community Partnership for Children, Inc.'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 or 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. 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  
December 11, 2025

**Community Partnership for Children, Inc.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**

**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? | None reported |
| 3. Noncompliance material to financial statements noted?                                  | No            |

**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                        | \$750,000     |
| 5. Auditee qualified as low-risk auditee?   | Yes           |

Identifications of major programs:

<u>Name of Federal Program</u>	<u>ALN</u>
Foster Care – Title IV-E	93.658
Social Services Block Grant	93.667
Stephanie Tubbs Jones Child Welfare Services Program	93.645

Community Partnership for Children, Inc.

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE**

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   | \$750,000     |

Identification of major projects:

<u>Name of State Project</u>	<u>CSFA Number</u>
Out-of-Home Supports	60.074
Extended Foster Care Program	60.141

**Section II – Financial Statement Findings**

None (no corrective action plan or management letter required)

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

None (no corrective action plan or management letter required)

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

None (no corrective action plan required)

**Section V – Management Letter**

No management letter pursuant to Sections 215.97(9)(f) and 215.97(10)(d), Florida Statutes is required since there are no items related to state financial assistance, not already reported in this schedule, required to be reported in the management letter.

COMMUNITY PARTNERSHIP FOR CHILDREN, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

Year Ended June 30, 2025

Federal/State Agency, Pass-Through Entity, State Project	ALN/ CSFA Number	Grantor's Contract Number	Expenditures	Transfer to Subrecipients
<b>FEDERAL AWARDS</b>				
<b>U.S. Department of Health and Human Services:</b>				
Passed through State of Florida, Department of Children and Families:				
Promoting Safe and Stable Families	93.556	NJ210	\$ 1,037,455	\$ 870,752
Social Services Block Grant	93.667	NJ210	2,644,669	551,962
Temporary Assistance for Needy Families - TANF Cluster	93.558	NJ210	4,334,701	591,567
Foster Care Title IV-E	93.658	NJ210	3,474,017	1,809,171
Stephanie Tubbs Jones Child Welfare Services Program	93.645	NJ210	550,960	87,715
Adoption Assistance	93.659	NJ210	9,404,418	100,321
Medical Assistance Program	93.778	NJ210	172,754	3,836
Chafee Foster Care Program for Successful Transition to Adulthood	93.674	NJ210	226,295	114,360
Chafee Education and Training Vouchers Program	93.599	NJ210	151,332	81
Grants to States for Access and Visitation Programs	93.597	NJ210	36,409	36,409
Child Abuse and Neglect State Grants	93.669	NJ210	34,057	28,927
Guardianship Assistance	93.090	NJ210	315,669	-
Adoption Incentive Payments	93.603	NJ210	13,526	-
Total U.S Department of Health and Human Services			<u>22,396,262</u>	<u>4,195,101</u>
Total Expenditures of Federal Awards			<u>\$ 22,396,262</u>	<u>\$ 4,195,101</u>
<b>STATE FINANCIAL ASSISTANCE</b>				
<b>State of Florida, Department of Children and Families:</b>				
Out-of-Home Supports	60.074	NJ210	\$ 11,567,480	\$ 7,993,307
CBC-Adoption Services	60.076	NJ210	271,958	39,975
CBC-Purchase Therapeutic Services for Children	60.183	NJ210	299,699	-
Independent Living Program	60.112	NJ210	70,392	-
CBC-Sexually Exploited Children	60.138	NJ210	88,690	-
Extended Foster Care Program	60.141	NJ210	593,820	272,904
Guardianship Assistance Program	60.210	NJ210	328,411	-
Kinship Navigator Program	60.207	NJ210	466,436	-
Family Finders Program	60.206	NJ210	114,793	-
State Funded Child Care Subsidy	60.244	NJ210	480,552	-
Total Expenditures of State Financial Assistance			<u>\$ 14,282,231</u>	<u>\$ 8,306,186</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE			<u>\$ 36,678,493</u>	<u>\$ 12,501,287</u>

**Basis of Presentation**

The accompanying schedule of expenditures of federal awards and state financial assistance is presented on the accrual basis of accounting. 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), the Florida *Executive Office of the Governor's State Projects Compliance Supplement* and Chapter 10.650, *Rules of the Auditor General*, State of Florida. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**Indirect Cost Rates**

The Organization has elected not to use the 10% de minimis cost rate for its federal programs and state projects for the year ended June 30, 2025. The indirect cost rate of the Organization's federal programs and state projects are determined by the relevant federal or state agency.

**Service Provided Contracts**

Only revenues earned in accordance with the contract terms are reported as expenditures on the schedule of expenditures of federal awards and state financial assistance.

See independent auditor's report.

COMMUNITY PARTNERSHIP FOR CHILDREN, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

Year Ended June 30, 2025

**Sub-recipients**

Community Partnership for Children, Inc. provided funding to the following subrecipients as follows:

Bays	\$ 1,092,684
Bethany Christian Services	333,241
Boys Town	206,403
Carlton Manor	214,878
Children's Home Society of Florida	1,851,768
Children's Place Libra	273,290
CHOICES House, Inc.	724,440
Compass for Kids	169,965
Crossroads	134,598
Daniel Memorial	116,351
Devereux Foundation, Inc.	2,789,338
Eckerd	629,032
Friends of Children and Families	13,642
Harris Teen Home	15,350
Hibiscus Children's Center	16,138
Hermitage Hall	2,844
Healthy Start Coalition of Flagler & Volusia Counties	235,790
The House Next Door	566,598
Lakeside Neurology	283,301
Laurel Oaks	180,300
Meridian	37,568
NECCO	35,910
Neighbor to Family, Inc.	2,554,940
National Youth Advocate Program	420,120
One Hope United	1,174,263
One More Child	320,387
Perimeter Behavioral OOS	98,700
Redemption Home	67,723
Residing Hope	2,195,797
Reyna	356,625
Rite of Passage	96,859
Saint Augustine Youth Services	291,534
SHA	309,218
SMA Beach House	690
Strive	4,140
TSI	304,416
Twin Oaks	807,090
Unity House	1,095,288
Vision Ministries Outreach	118,236
Xavier	41,985
Zylah's Care	55,750
<b>Total</b>	<b><u>\$ 20,237,190</u></b>
Passed through Federal Awards	\$ 4,195,101
Passed through State Matching funds	7,735,903
Passed through State Awards	<u>8,306,186</u>
<b>Total</b>	<b><u>\$ 20,237,190</u></b>

**Matching Funds for Federal Programs**

The following funds were provided by the State of Florida, through the Department of Children and Families as matching funds for the Federal Programs:

Federal/State Agency, Pass-Through Entity, State Project	ALN/ CSFA Number	Grantor's Contract Number	Expenditures	Transfer to Subrecipients
Temporary Assistance for Needy Families - TANF Cluster	93.558	NJ210	\$ 6,695,657	\$ 2,678,872
Guardianship Assistance	93.090	NJ210	236,490	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645	NJ210	183,653	29,238
Foster Care Title IV-E	93.658	NJ210	3,365,365	1,542,087
Adoption Assistance	93.659	NJ210	7,280,656	100,279
Chafee Foster Care Program for Successful Transition to Adulthood	93.674	NJ210	56,574	28,590
Medical Assistance Program	93.778	NJ210	172,754	3,836
Tested pursuant to OCA activity	93.XXX	NJ210	8,850,864	3,350,795
Promoting Safe and Stable Families	93.556	NJ210	19,646	2,186
Chafee Education and Training Vouchers Program	93.599	NJ210	<u>37,833</u>	<u>20</u>
			<b><u>\$ 26,899,492</u></b>	<b><u>\$ 7,735,903</u></b>

See independent auditor's report.