

**Florida Network of Youth and  
Family Services, Inc.**

**FINANCIAL STATEMENTS**

**June 30, 2025 and 2024**



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# REPORT





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## **INDEPENDENT AUDITOR'S REPORT**

Board of Directors and Management  
Florida Network of Youth and Family Services, Inc.  
Tallahassee, Florida

### **Report on the Audit of the Financial Statements**

#### ***Opinion***

We have audited the accompanying financial statements of Florida Network of Youth and Family Services, Inc. (the Florida Network, 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.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Florida Network 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 Florida Network 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 opinion.

#### ***Report on Summarized Comparative Information***

We have previously audited the Florida Network's 2024 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated March 25, 2025. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2024, is consistent, in all material respects, with the audited financial statements from which it has been derived.

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

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

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

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

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Florida Network'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 Florida Network's ability to continue as a going concern for a reasonable period of time.

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

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of state financial assistance, as required by Chapter 10.650, *Rules of the Auditor General*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of state financial assistance is fairly stated, in all material respects, in relation to the financial statements as a whole.

### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated March 24, 2026 on our consideration of the Florida Network'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 Florida Network'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 Florida Network's internal control over financial reporting and compliance.

*Carr, Riggs & Ingram, L.L.C.*

CARR, RIGGS & INGRAM, L.L.C.

Tallahassee, FL  
March 24, 2026



# FINANCIAL STATEMENTS



**Florida Network of Youth and Family Services, Inc.**  
**Statements of Financial Position**

<i>June 30,</i>	<b>2025</b>	2024
<b>Assets</b>		
Current assets		
Cash and cash equivalents	\$ 2,520,248	\$ 3,851,223
Accounts receivable, net of allowance for credit losses of \$0	9,309,669	3,069,763
Prepaid expenses	132,706	186,269
<b>Total current assets</b>	<b>11,962,623</b>	<b>7,107,255</b>
Noncurrent assets		
Investments	300,684	310,315
Property and equipment, net	273,276	284,520
Operating lease right-of-use assets, net	430,179	787,586
<b>Total noncurrent assets</b>	<b>1,004,139</b>	<b>1,382,421</b>
<b>Total assets</b>	<b>\$ 12,966,762</b>	<b>\$ 8,489,676</b>
<b>Liabilities and Net Assets</b>		
Current liabilities		
Accounts payable	\$ 9,342,136	\$ 5,248,998
Due to Department of Juvenile Justice	1,422	9,202
Performance obligation liabilities	10,146	10,000
Refundable advances	244,248	155,739
Accrued liabilities	645,713	321,106
Current portion of operating lease liabilities	367,837	375,396
<b>Total current liabilities</b>	<b>10,611,502</b>	<b>6,120,441</b>
Noncurrent liabilities		
Operating lease liabilities, less current portion	62,342	412,190
<b>Total noncurrent liabilities</b>	<b>62,342</b>	<b>412,190</b>
<b>Total liabilities</b>	<b>10,673,844</b>	<b>6,532,631</b>
<b>Net assets without donor restrictions</b>	<b>2,292,918</b>	<b>1,957,045</b>
<b>Total liabilities and net assets</b>	<b>\$ 12,966,762</b>	<b>\$ 8,489,676</b>

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

**Florida Network of Youth and Family Services, Inc.**  
**Statements of Activities**

<i>For the years ended June 30,</i>	<b>2025</b>	2024
<b>Revenue and Other Support</b>		
Grants and contracts	\$ 55,715,016	\$ 48,511,740
Member agency dues	559,308	485,423
Interest and investment income	147,339	72,346
Event and training registration fees	35,860	36,894
Donations and sponsorships	19,500	24,990
Other fees	6,000	25,846
Miscellaneous	148	-
<b>Total revenue and other support</b>	<b>56,483,171</b>	49,157,239
<b>Expenses</b>		
Program services	55,615,840	48,506,920
Supporting services - general and administrative	531,458	519,806
<b>Total expenses</b>	<b>56,147,298</b>	49,026,726
<b>Change in Net Assets</b>	<b>335,873</b>	130,513
Net assets at beginning of year	1,957,045	1,826,532
<b>Net assets at end of year</b>	<b>\$ 2,292,918</b>	\$ 1,957,045

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

**Florida Network of Youth and Family Services, Inc.**  
**Statements of Functional Expenses**

<i>For the years ended June 30,</i>	<b>Program Services</b>	<b>Supporting Services - General and Administrative</b>	<b>Total 2025</b>	<b>Summarized Total 2024</b>
Direct service funds distributed to agencies:				
Children and Families in Need of Services	\$ 47,613,203	\$ -	\$ 47,613,203	\$ 41,825,329
Domestic Violence and Probation Respite	1,323,472	-	1,323,472	1,768,698
Responsible Fatherhood Initiative	1,394,726	-	1,394,726	673,110
Stop Now and Plan - Dually Served	400,050	-	400,050	-
Staff retention	342,100	-	342,100	290,400
Shareet Cares Prevention Project	292,087	-	292,087	38,525
Stop Now and Plan - Probation	24,872	-	24,872	-
<b>Total direct service funds distributed to agencies</b>	<b>51,390,510</b>	<b>-</b>	<b>51,390,510</b>	<b>44,596,062</b>
Salaries and related benefits and taxes	2,217,798	102,897	2,320,695	1,595,825
Contractual and professional	621,081	260,583	881,664	1,444,752
Medcards	392,143	-	392,143	382,430
Contract management	354,800	-	354,800	354,800
Specialty training	223,342	27,590	250,932	97,701
Board events and travel	112,254	78,904	191,158	218,349
Furniture and equipment	97,852	1,372	99,224	70,967
Dues	59,086	19,959	79,045	67,566
Miscellaneous	38,876	15,786	54,662	32,965
Telecommunications	22,674	4,421	27,095	26,945
Insurance	25,873	863	26,736	25,987
Printing and publications	20,105	925	21,030	17,011
Repairs and maintenance	16,322	1,238	17,560	9,441
Office supplies and other office expenses	15,807	1,337	17,144	24,371
Depreciation	-	11,244	11,244	11,242
Utilities	5,211	425	5,636	5,562
Donations and conference contribution	-	3,914	3,914	-
Organizational support	2,106	-	2,106	44,750
<b>Total</b>	<b>\$ 55,615,840</b>	<b>\$ 531,458</b>	<b>\$ 56,147,298</b>	<b>\$ 49,026,726</b>

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

**Florida Network of Youth and Family Services, Inc.**  
**Statements of Cash Flows**

<i>For the years ended June 30,</i>	<b>2025</b>	<b>2024</b>
<b>Operating Activities</b>		
Change in net assets	\$ 335,873	\$ 130,513
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:		
Depreciation of property and equipment	11,244	11,242
Amortization of operating lease right-of-use assets, net	357,407	347,272
Unrealized (gain) loss on investments	(290)	(377)
Changes in operating assets and liabilities:		
Accounts receivable	(6,239,906)	(2,560,035)
Prepaid expenses	53,563	(141,092)
Accounts payable	4,093,138	1,344,112
Due to Department of Juvenile Justice	(7,780)	(128,200)
Performance obligation liabilities	146	10,000
Refundable advances	88,509	155,739
Accrued liabilities	324,607	51,956
Operating lease liabilities	(357,407)	(347,272)
<b>Net cash provided by (used in) operating activities</b>	<b>(1,340,896)</b>	<b>(1,126,142)</b>
<b>Investing Activities</b>		
Purchase of investments	(200,079)	(310,000)
Proceeds from sale of investments	210,000	300,000
Purchase of equipment	-	(9,000)
Proceeds from sale of equipment	-	330
<b>Net cash provided by (used in) investing activities</b>	<b>9,921</b>	<b>(18,670)</b>
<b>Net change in cash and cash equivalents</b>	<b>(1,330,975)</b>	<b>(1,144,812)</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>3,851,223</b>	<b>4,996,035</b>
<b>Cash and cash equivalents at end of year</b>	<b>\$ 2,520,248</b>	<b>\$ 3,851,223</b>
<b>Schedule of Certain Cash Flow Information</b>		
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows from operating leases	\$ 375,396	\$ 375,396

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

## Florida Network of Youth and Family Services, Inc. Notes to Financial Statements

### **Note 1: NATURE OF THE ORGANIZATION**

Florida Network of Youth and Family Services, Inc. (the Florida Network) is a statewide organization providing assistance and guidance to member agencies through youth advocacy, information sharing, technical assistance and resource development. The Florida Network, through grant agreements and other contracts with the State of Florida, federal government, and other organizations, also performs contract management services under various state and federal programs, and provides funding to provider agencies within the State of Florida. The Florida Network is a nonprofit organization as described in Section 501(c)(3) of the Internal Revenue Code and has not been classified as a private foundation under Section 509(a).

### **Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

#### ***Basis of Accounting***

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP). The Financial Accounting Standards Board (FASB) provides authoritative guidance regarding U.S. GAAP through the Accounting Standards Codification (ASC) and related Accounting Standards Updates (ASUs).

#### ***Use of Estimates***

The preparation of U.S. GAAP financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

#### ***Comparative Financial Information***

The financial statements include certain prior-year summarized comparative information in total but not by functional expense category. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Florida Network's financial statements for the year ended June 30, 2024, from which the summarized information was derived.

#### ***Cash and Cash Equivalents***

Cash and cash equivalents include cash and all highly-liquid investments with a maturity when acquired of 90 days or less.

## Florida Network of Youth and Family Services, Inc. Notes to Financial Statements

### **Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

#### ***Accounts Receivable***

Accounts receivable represent amounts owed to the Florida Network which are expected to be collected within twelve months and are presented in the statements of financial position net of the allowance for credit losses.

#### ***Allowance for Credit Losses***

Management evaluates its receivables on an ongoing basis by analyzing customer relationships and previous payment histories. The allowance for credit losses is management's best estimate of the amount of expected credit losses in the existing accounts based on current market conditions. Historically, losses on uncollectible accounts have been within management's expectations. The allowance for credit losses is reviewed on a periodic basis to ensure there is sufficient reserve to cover any potential credit losses. When receivables are considered uncollectible, they are charged against the allowance for credit losses. Management considers all accounts receivable to be fully collectable; therefore, no allowance for credit losses has been recorded. There were no credit losses for the years ended June 30, 2025 and 2024.

#### ***Investments***

The Florida Network has investments in negotiable certificates of deposit, which are carried at their fair values in the statements of financial position. Unrealized gains and losses are included in the change in net assets in the accompanying statements of activities. Investment income and gains restricted by donors are reported as increases in net assets without donor restrictions if the restrictions are met (either a stipulated time period ends, or a purpose restriction is accomplished) in the reporting period in which the income and gains are recognized.

#### ***Property and Equipment***

All acquisitions of property and equipment in excess of \$3,000 and all expenditures for maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Repairs and maintenance are expensed as incurred. Property and equipment are initially recorded at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method.

#### ***Leases***

Management determines if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use (ROU) assets and operating lease liabilities in the statements of financial position.

## Florida Network of Youth and Family Services, Inc. Notes to Financial Statements

### Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### *Leases (continued)*

ROU assets represent the Florida Network's right to use an underlying asset for the lease term and lease liabilities represent the Florida Network's obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at the commencement date based on the present value of lease payments over the lease term.

As most of the leases do not provide an implicit rate, management uses a risk-free rate based on the information available at the commencement date in determining the present value of lease payments. The risk-free rate used is the U.S. Treasury bill rate as of the later of the date of adoption of ASC 842 or the lease commencement date for the U.S. Treasury bill period that approximates the lease period. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. Lease terms may include options to extend or terminate the lease when it is reasonably certain that the Florida Network will exercise that option. Lease expense for lease payments is recognized on a straight-line basis over the lease term.

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

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

The Florida Network's lease agreement for medcarts contains lease and non-lease components, which are generally accounted for separately. The Florida Network accounts for these lease and non-lease components as a single lease component. For arrangements accounted for as a single lease component, there may be variability in future lease payments as the amount of the non-lease components is typically revised from one period to the next. Variable lease payments are recognized in operating expenses in the period in which the obligation for those payments was incurred.

#### **Net Assets**

The Florida Network reports information regarding its financial position and activities according to two classes of net assets that are based upon the existence or absence of restrictions on use that are placed by its donors: net assets without donor restrictions and net assets with donor restrictions.

Net assets without donor restrictions are resources available to support operations and not subject to donor restrictions. The only limits on the use of net assets without donor restrictions are the broad limits resulting from the nature of the Florida Network, the environment in which it operates, the purposes specified in its corporate documents and its application for tax-exempt status, and any limits resulting from contractual agreements with creditors and others that are entered into in the normal course of its operations.

## Florida Network of Youth and Family Services, Inc. Notes to Financial Statements

### Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### ***Net Assets (continued)***

Net assets with donor restrictions are resources that are subject to donor-imposed restrictions. Some restrictions are temporary in nature, such as those that are restricted by a donor for use for a particular purpose or in a particular future period. Other restrictions may be perpetual in nature; such as those that are restricted by a donor that the resources be maintained in perpetuity. There are no net assets with donor restrictions as of June 30, 2025 and 2024.

When a donor's restriction is satisfied, either by using the resources in the manner specified by the donor or by the passage of time, the expiration of the restriction is reported in the financial statements by reclassifying the net assets from net assets with donor restrictions to net assets without donor restrictions.

#### ***Revenue Recognition***

Member agency dues, events and training registrations, other fees, and revenue from certain contracts are recognized when performance obligations under the terms of the contracts with customers are satisfied. Revenue received in advance is deferred and recognized over the periods to which the dates and fees relate. These amounts are included in performance obligation liabilities within the statements of financial position.

Contributions, including certain grants and contracts, are recognized when cash, other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met or the donor has explicitly removed the conditions. Unrecognized conditional contributions are included in refundable advances in the statements of financial position. Contributions received with donor-imposed restrictions that are met in the same year in which the contributions are received are classified as net assets without donor restrictions.

The Florida Network performs administrative and coordination services for specified agencies under grant agreements with the State of Florida (the State) and provides for training, quality assurance and information system programs to these agencies. These services are provided by the Florida Network under fixed price agreements with the State based on units of service delivered. The contracts are performance-based with specified program outputs and evaluation measures. No commensurate value is received by the State in return as the Florida Network's services are provided to the agencies and ultimately the general public. Based on these factors, these grants are considered conditional contributions and revenues are recognized as allowable costs for services are provided.

#### ***Income Taxes***

Under section 501(c)(3) of the Internal Revenue Code, the Florida Network is exempt from taxes on income other than unrelated business income. There were no unrelated business income taxes for the years ended June 30, 2025 and 2024.

**Florida Network of Youth and Family Services, Inc.**  
**Notes to Financial Statements**

**Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***Income Taxes (continued)***

The Florida Network utilizes the accounting requirements associated with uncertainty in income taxes using the provisions of Financial Accounting Standards Board (FASB) ASC 740, *Income Taxes*. Using that guidance, tax positions initially need to be recognized in the financial statements when it is more-likely-than-not the positions will be sustained upon examination by the tax authorities. It also provides guidance for derecognition, classification, interest and penalties, accounting in interim periods, disclosure and transition. As of June 30, 2025 and 2024, the Florida Network has no uncertain tax positions that qualify for recognition or disclosure in the financial statements.

***Functional Allocation of Expenses***

The Florida Network’s allocation of costs among programs and supporting services is based on a combination of direct and indirect allocation of expenses. Directly identifiable expenses are charged to programs and supporting services. Expenses related to payroll, payroll taxes, and employee benefits are allocated based on actual percentages of time spent in each functional area. Event costs are allocated based on the estimated applicability of the costs to each event. Other indirect and/or shared costs are allocated using payroll allocations of specified employees, or by percentage of total expenses incurred.

The Florida Network’s programs include:

- Children and Families in Need of Services (CINS/FINS)
- Domestic Violence and Probation Respite (Respite)
- Responsible Fatherhood Initiative (Fatherhood)
- Shareet Cares Prevention Project (Shareet Cares)
- Stop Now and Plan – Dually Served (SNAP Dually Served)
- Stop Now and Plan – Probation (SNAP Probation)
- Youth Opportunity Investments (YOI)

Expenses by program are as follows:

<i>For the years ended June 30,</i>	<b>2025</b>	<b>2024</b>
CINS/FINS	<b>\$ 51,181,962</b>	\$ 45,648,503
Respite	<b>1,421,272</b>	1,857,853
Fatherhood	<b>1,581,152</b>	886,544
SNAP Dually Served	<b>467,929</b>	-
Shareet Cares	<b>384,746</b>	106,729
Staff retention	<b>342,100</b>	-
SNAP Probation	<b>226,873</b>	-
YOI	<b>9,806</b>	7,291
<b>Total program expenses</b>	<b>\$ 55,615,840</b>	<b>\$ 48,506,920</b>

**Florida Network of Youth and Family Services, Inc.**  
**Notes to Financial Statements**

**Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***Reclassifications***

Certain reclassifications were made to prior year balances to conform to current year presentation.

***Subsequent Events***

Management has evaluated subsequent events through the date that the financial statements were available to be issued, March 24, 2026. See Note 10 for subsequent renewal of a vendor contract. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

***Recent Accounting Pronouncements***

Accounting Standards Update 2025-05

In July 2025, the FASB issued ASU 2025-05, *Measurement of Credit Losses for Accounts Receivable and Contract Assets*. The amendments are effective for annual periods beginning after December 15, 2025. Early adoption is permitted. The amendments in this Update provide (1) all entities with a practical expedient and (2) entities other than public business entities with an accounting policy election when estimating expected credit losses for current accounts receivable and current contract assets arising from transactions accounted for under ASC 606, as follows:

1. Practical expedient. In developing reasonable and supportable forecasts as part of estimating expected credit losses, all entities may elect a practical expedient that assumes that current conditions as of the balance sheet date do not change for the remaining life of the asset.
2. Accounting policy election. An entity other than a public business entity that elects the practical expedient is permitted to make an accounting policy election to consider collection activity after the balance sheet date when estimating expected credit losses.

The Florida Network is currently evaluating the impact of this guidance on its financial statements.

**Note 3: LIQUIDITY AND FINANCIAL ASSET AVAILABILITY**

The Florida Network maintains its financial assets primarily in cash and cash equivalents to provide liquidity to ensure funds are available as its expenditures come due.

The Florida Network is principally supported by grants and member agency dues. The goal of the Florida Network is to maintain available financial assets to meet its next 90 days of operating expenses of approximately \$1,200,000. In the event of unanticipated liquidity needs, the Florida Network can use advanced funds from DJJ to support the agencies for program expenses or liquidate its investments as needed and can easily obtain a loan to fund general and administrative expenses.

**Florida Network of Youth and Family Services, Inc.**  
**Notes to Financial Statements**

**Note 3: LIQUIDITY AND FINANCIAL ASSET AVAILABILITY (Continued)**

The following reflects the Florida Network's financial assets as of the statement of financial position date, reduced by amounts not available for general use within one year of the statement of financial position date because of contractual or donor-imposed restrictions.

<i>June 30,</i>	<b>2025</b>	2024
Total assets at year-end	<b>\$ 12,966,762</b>	\$ 8,489,676
Less non-financial assets		
Prepaid expenses	<b>(132,706)</b>	(186,269)
Property and equipment, net	<b>(273,276)</b>	(284,520)
Operating lease right-of-use assets, net	<b>(430,179)</b>	(787,586)
Financial assets available to meet cash needs for general expenditures within one year	<b>\$ 12,130,601</b>	\$ 7,231,301

**Note 4: ACCOUNTS RECEIVABLE**

Accounts receivable consists of the following:

<i>June 30,</i>	<b>2025</b>	2024
Receivable from contracts with customers		
Dues receivable	<b>\$ 82,818</b>	\$ 90,378
Grants and contracts - Youth Opportunity Investments	<b>17,000</b>	20,684
Other fees	<b>11,404</b>	28,635
Other receivables		
Grants and contracts	<b>9,194,133</b>	2,918,710
Employees	<b>3,107</b>	1,060
Miscellaneous	<b>1,207</b>	10,296
Accounts receivable	<b>\$ 9,309,669</b>	\$ 3,069,763

**Florida Network of Youth and Family Services, Inc.**  
**Notes to Financial Statements**

**Note 5: INVESTMENTS**

Investments in marketable securities consist of the following:

<i>June 30, 2025</i>	Cost	Market Value
Negotiable certificates of deposit	\$ 300,000	\$ 300,684
<b>Total</b>	<b>\$ 300,000</b>	<b>\$ 300,684</b>

<i>June 30, 2024</i>	Cost	Market Value
Negotiable certificates of deposit	\$ 310,000	\$ 310,315
<b>Total</b>	<b>\$ 310,000</b>	<b>\$ 310,315</b>

**Note 6: PROPERTY AND EQUIPMENT**

Property and equipment, net, consist of the following:

<i>June 30,</i>	Estimated useful lives (in years)	2025	2024
Building and improvements	37 - 40	\$ 361,771	\$ 361,771
Furniture and equipment	3 - 5	36,971	36,971
Property and equipment subject to depreciation		398,742	398,742
Less accumulated depreciation		(311,216)	(299,972)
Property and equipment subject to depreciation, net		87,526	98,770
Land		185,750	185,750
<b>Property and equipment, net</b>		<b>\$ 273,276</b>	<b>\$ 284,520</b>

Depreciation expense was \$11,244 and \$11,242 for the years ended June 30, 2025 and 2024, respectively.

**Note 7: REVENUE**

The Florida Network's customers are primarily its member agencies within the State of Florida.

Revenue for member agency dues is recognized as services are provided over the membership term over time. Membership benefits include advocacy, legislative updates, marketing and promotion, networking opportunities, affinity purchasing, training and technical assistance, fund development, and other support.

Event and training registration fees revenue is recognized at the point in time when the related training or event takes place.

**Florida Network of Youth and Family Services, Inc.**  
**Notes to Financial Statements**

**Note 7: REVENUE (Continued)**

Event and training registration fees revenue is recognized at the point in time when the related training or event takes place.

Other fees include contract services for which revenue is recognized as services are provided to customers over the contract period over time.

The Florida Network has a contract with YOI to provide training and consultation services for the SNAP Youth Justice program. Revenue for the training and related equipment and materials is recognized at the point in time the services and items are provided. Revenue for consultation is recognized as these services are provided over the contract period.

A summary of disaggregated revenue information follows:

<i>For the years ended June 30,</i>	<b>2025</b>	2024
Revenue from contracts with customers		
<i>Recognized over time</i>		
Member agency dues	\$ 559,308	\$ 485,423
Other fees	6,000	25,846
Grants and contracts - Youth Opportunity Investments	12,000	2,000
<i>Recognized at a point in time</i>		
Event and training registration fees	35,860	36,894
Grants and contracts - Youth Opportunity Investments	5,000	8,684
Other revenue and support		
Grants and contracts - other	55,698,016	48,501,056
Interest and investment income	147,339	72,346
Donations and sponsorships	19,500	24,990
Miscellaneous	148	-
<b>Total revenue and other support</b>	<b>\$ 56,483,171</b>	<b>\$ 49,157,239</b>

Contract balances related to revenue from contracts with customers consisted of the following:

<i>June 30,</i>	<b>2025</b>	2024
Receivables from contracts with customers at beginning of year	\$ 151,053	\$ 207,893
Receivables from contracts with customers at end of year	\$ 111,222	\$ 151,053
Performance obligation liabilities at beginning of year	\$ 10,000	\$ -
Performance obligation liabilities at end of year	\$ 10,146	\$ 10,000

## Florida Network of Youth and Family Services, Inc. Notes to Financial Statements

### Note 8: FAIR VALUE MEASUREMENTS

Fair value is the exchange price that would be received for an asset or paid to transfer a liability (exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. There are three levels of inputs that may be used to measure fair values:

*Level 1:* Quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.

*Level 2:* Significant other observable inputs other than Level 1 prices, such as:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs, other than quoted prices, that are:
  - observable; or
  - can be corroborated by observable market data

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 or liability'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 maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at June 30, 2025 and 2024.

*Negotiable certificates of deposit:* Valued using pricing models maximizing the use of observable inputs for similar securities. This includes basing value on yields currently available on comparable securities of issuers with similar credit ratings.

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 Florida Network believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine fair value of certain financial instruments could result in different fair value measurements at the reporting date.

**Florida Network of Youth and Family Services, Inc.**  
**Notes to Financial Statements**

**Note 8: FAIR VALUE MEASUREMENTS (Continued)**

Assets and liabilities measured at fair value on a recurring basis consist of:

<i>June 30, 2025</i>	Level 1	Level 2	Level 3	Total
Negotiable certificates of deposit	\$ -	\$ 300,684	\$ -	\$ 300,684
<b>Total</b>	<b>\$ -</b>	<b>\$ 300,684</b>	<b>\$ -</b>	<b>\$ 300,684</b>

<i>June 30, 2024</i>	Level 1	Level 2	Level 3	Total
Negotiable certificates of deposit	\$ -	\$ 310,315	\$ -	\$ 310,315
<b>Total</b>	<b>\$ -</b>	<b>\$ 310,315</b>	<b>\$ -</b>	<b>\$ 310,315</b>

***Changes in Fair Value Levels***

The availability of observable market data is monitored to assess the appropriate classification of financial instruments within the fair value hierarchy. Changes in economic conditions or model-based valuation techniques may require the transfer of financial instruments from one fair value level to another. In such instances, the transfer is reported at the beginning of the reporting period.

Management evaluated the significance of transfer between levels based upon the nature of the financial instrument and size of the transfer relative to total assets. For the years ended June 30, 2025 and 2024, there were no significant transfers in or out of Levels 1, 2 or 3.

**Note 9: CONCENTRATIONS OF CREDIT RISK**

The Florida Network maintains cash with a financial institution, which exceeded the FDIC limit of \$250,000 by approximately \$2.0 million and \$3.3 million at June 30, 2025 and 2024, respectively. The Florida Network manages these risks by maintaining deposits in high quality financial institutions.

The Florida Network received 99% of its support and revenue from government contracts during each of the years ended June 30, 2025 and 2024. Revenue is earned on a performance/expenditure or time period basis; that is, revenue is recognized to the extent services are provided or expenditures are made in the specified timeframe. Government contracts are generally for five to ten year terms but are amended annually or more frequently.

**Florida Network of Youth and Family Services, Inc.**  
**Notes to Financial Statements**

**Note 10: COMMITMENTS**

***Operating Leases***

The Florida Network has an operating lease for medcarts. This lease has a remaining lease term of approximately one year. The components of lease expense are as follows:

<i>For the years ended June 30,</i>	<b>2025</b>	2024
Operating lease cost	<b>\$ 375,396</b>	\$ 375,396

Operating lease cost is included in medcarts expense in the statements of functional expenses.

Other information related to leases is as follows:

<i>For the years ended June 30,</i>	<b>2025</b>	2024
Weighted average remaining lease term - operating leases	<b>1.17 years</b>	<b>2.17 years</b>
Weighted average discount rate - operating leases	<b>2.88%</b>	2.88%

Future minimum lease payments under non-cancellable leases as of June 30, 2025 are as follows:

<i>For the years ending June 30,</i>	Operating Leases
2026	\$ 375,396
2027	62,566
Total future minimum lease payments	437,962
Less imputed interest	(7,783)
Present value of lease liabilities	<b>\$ 430,179</b>

Operating lease liabilities are presented in the statements of financial position as follows:

<i>June 30,</i>	<b>2025</b>	2024
Current portion of operating lease liabilities	<b>\$ 367,837</b>	\$ 375,396
Operating lease liabilities, less current portion	<b>62,342</b>	412,190
Total	<b>\$ 430,179</b>	\$ 787,586

**Florida Network of Youth and Family Services, Inc.**  
**Notes to Financial Statements**

**Note 10: COMMITMENTS (Continued)**

***Other Commitments***

In the normal course of business, the Florida Network enters into contracts and agreements. As of June 30, 2025 and 2024, the Florida Network had a contractual service agreement related to on-site monitoring of subrecipients for \$354,800 annually that expired on June 30, 2025. The related expense is applicable to multiple programs. Subsequent to June 30, 2025, a new agreement with this vendor was executed for the next fiscal year totaling \$312,953.

**Note 11: CONTINGENCIES**

Grant revenue consists of federal and state assisted grant programs that are subject to review and audit by the grantor agency. Entitlement to these resources is generally conditional upon compliance with the terms and conditions of the grant agreement and applicable federal and state regulations, including the expenditures of resources for allowable purposes. Any disallowance resulting from a federal or state audit may result in repayment of funds received by the Florida Network from the grantor agency.

**Note 12: RETIREMENT PLAN**

The Florida Network offers a 401(k) Safe Harbor Plan. Employees hired before January 1, 2022 are fully vested in the plan. Employees hired after January 1, 2022 follow a vesting schedule and become 25% invested after one year of service, with an additional 25% each year until becoming fully vested after four years of service. The Florida Network will match the employees' retirement contributions up to 3%. Amounts contributed over 3%, but not over 5%, will be matched by the Florida Network at 50% of the contribution between 3% and 5%. At the Board's discretion an additional percentage may be contributed without employee matching. The contributions for the years ended June 30, 2025 and 2024 were \$262,631 and \$89,540, respectively, and are accrued and funded on a current basis. Accrued amounts are included accrued liabilities in the statements of financial position.



## OTHER REPORTS





CARR, RIGGS & INGRAM, L.L.C.

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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  
Florida Network of Youth and Family Services, Inc.  
Tallahassee, 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 Florida Network of Youth and Family Services, Inc. (the Florida Network, 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 March 24, 2026.

**Report on Internal Control over Financial Reporting**

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

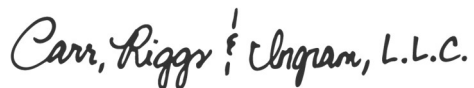
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not 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 Florida Network'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 Florida Network's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Florida Network of Youth and Family Services, Inc.'s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Carr, Riggs & Ingram, L.L.C." in a cursive script.

CARR, RIGGS & INGRAM, L.L.C.

Tallahassee, FL  
March 24, 2026



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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR THE MAJOR STATE PROJECT  
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY CHAPTER 10.650,  
RULES OF THE AUDITOR GENERAL**

To the Board of Directors  
Florida Network of Youth and Family Services, Inc.  
Tallahassee, Florida

**Report on Compliance for the Major State Project**

***Opinion on the Major State Project***

We have audited Florida Network of Youth and Family Services, Inc.'s (the Florida Network) compliance with the types of compliance requirements identified as applicable in the Florida Department of Financial Services' *State Projects Compliance Supplement* that could have a direct and material effect on the Florida Network's major state project for the year ended June 30, 2025. The Florida Network's major state project is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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

***Basis for Opinion on the Major 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 Chapter 10.650, *Rules of the Auditor General* (Rules of the Auditor General). Our responsibilities under those standards and the Rules of the Auditor General are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Florida Network 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 the major state project. Our audit does not provide a legal determination of the Florida Network's compliance with the compliance requirements referred to above.

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

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

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

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

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

*Carr, Riggs & Ingram, L.L.C.*

CARR, RIGGS & INGRAM, L.L.C.

Tallahassee, FL  
March 24, 2026



## OTHER FINANCIAL INFORMATION



**Florida Network of Youth and Family Services, Inc.  
 Schedule of Expenditures of State Financial Assistance  
 Year Ended June 30, 2025**

Grantor/Pass Through Grantor/ Project Title	CSFA Number	Contract Number	Expenditures	Funds passed to subrecipients
Florida Department of Juvenile Justice Children and Families in Need of Services	80.005	10128	\$ 51,181,962	\$ 47,613,203
Florida Department of Children and Families Responsible Fatherhood Initiative	60.245	LJ244	1,581,152	1,394,726
<b>Total expenditures of state financial assistance</b>			<b>\$ 52,763,114</b>	<b>\$ 49,007,929</b>

*See Independent Auditor's Report and the accompanying notes to  
 the Schedule of Expenditures of State Financial Assistance.*

**Florida Network of Youth and Family Services, Inc.**  
**Notes to Schedule of Expenditures of**  
**State Financial Assistance**  
**Year Ended June 30, 2025**

**Note 1: BASIS OF PRESENTATION**

The accompanying schedule of expenditures of state financial assistance (the schedule) includes the state grant activity of the Florida Network of Youth and Family Services, Inc. (the Florida Network). The information in the schedule is presented in accordance with the requirements of Chapter 10.650, *Rules of the Auditor General*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the presentation of the basic financial statements.

**Note 2: BASIS OF ACCOUNTING**

The schedule has been prepared on the modified accrual basis of accounting. The modified accrual basis differs from the full accrual basis as expenditures for fixed assets are expensed when incurred rather than capitalized and depreciated over their useful lives.

**Note 3: CONTINGENCIES**

Grant monies received and disbursed by the Florida Network are subject to review by the grantor agencies. Such audits may result in requests for reimbursement due to disallowed expenditures. Based upon prior experience, the Florida Network does not believe that such disallowance, if any, would have a material effect on the financial position of the Florida Network. As of June 30, 2025, there were no material questioned or disallowed costs as a result of grant audits in process or completed.

**Note 4: NONCASH ASSISTANCE**

The Florida Network did not receive any state noncash assistance for the year ended June 30, 2025.

**Note 5: SUBRECIPIENTS**

Funds passed to subrecipients are included in the expenditures shown on the schedule.

**Florida Network of Youth and Family Services, Inc.**  
**Schedule of Findings and Questioned Costs-**  
**State Financial Assistance**  
**Year Ended 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 weaknesses identified?   | No         |
| b. Significant deficiencies identified not considered to be material weaknesses? | None noted |
| c. Noncompliance material to the financial statements noted?                     | No         |

*State Financial Assistance:*

- |   |   |                      |        |   |  |
|---|---|----------------------|--------|---|--|
| 1. Type of auditor’s report issued on compliance for major project  | Unmodified                                |                      |        |   |  |
| 2. Internal control over major project:   |   |                      |        |   |  |
| a. Material weaknesses identified?  | No  |                      |        |   |  |
| b. Significant deficiencies identified not considered to be material weaknesses?  | None noted                                |                      |        |   |  |
| 3. Any audit findings disclosed that are required to be reported in accordance with Chapter 10.650, <i>Rules of the Auditor General</i> ?   | None noted                                |                      |        |   |  |
| 4. Identification of major projects:  |   |                      |        |   |  |
| <table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center;"><u>CSFA Number</u></td> <td style="width: 50%; text-align: center;"><u>State Project</u></td> </tr> <tr> <td style="text-align: center;">80.005</td> <td style="text-align: center;">Children and Families in Need of Services</td> </tr> </table> | <u>CSFA Number</u>                        | <u>State Project</u> | 80.005 | Children and Families in Need of Services |  |
| <u>CSFA Number</u>  | <u>State Project</u>                      |                      |        |   |  |
| 80.005  | Children and Families in Need of Services |                      |        |   |  |
| 5. Dollar threshold used to distinguish between type A and type B projects:   | \$1,582,893                               |                      |        |   |  |

**SECTION II – FINANCIAL STATEMENT FINDINGS**

None noted

**SECTION III – STATE FINANCIAL ASSISTANCE FINDINGS**

None noted

**Florida Network of Youth and Family Services, Inc.**  
**Schedule of Findings and Questioned Costs-**  
**State Financial Assistance**  
**Year Ended June 30, 2025**  
**(Continued)**

**SECTION IV – SUMMARY OF PRIOR YEAR FINDINGS**

None noted

**SECTION V – OTHER MATTERS**

(a) No management letter is required because there were no findings required to be reported in the management letter (see AG Rule Section 10.656(3)(e)).