

**NORTH CENTRAL FLORIDA HEALTH PLANNING COUNCIL, INC.  
(DBA WELLFLORIDA COUNCIL)**

**FINANCIAL REPORT**

**For the Fiscal Year Ended June 30, 2025**

**NORTH CENTRAL FLORIDA HEALTH PLANNING COUNCIL, INC.  
(DBA WELLFLORIDA COUNCIL)**

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	<b>PAGE</b>
<b>INDEPENDENT AUDITOR'S REPORT</b>	<b>3 - 5</b>
<b>FINANCIAL STATEMENTS</b>	
Statement of Financial Position	7
Statement of Activities and Changes in Net Assets	8
Statement of Functional Expenses	9
Statement of Cash Flows	10
Notes to Financial Statements	11 - 18
<b>OTHER INFORMATION</b>	
Combining Schedule of Activities	19 - 22
<b>SUPPLEMENTAL INFORMATION</b>	
Schedule of Expenditures of Federal Awards and State Financial Assistance	24 - 25
Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance	26
<b>OTHER REPORTS AND LETTERS</b>	
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>	28 - 29
Independent Auditor's Report on Compliance for Each Major Program and State Project and on Internal Control Over Compliance Required by the Uniform Guidance and Chapter 10.550, <i>Rules of the Auditor General</i>	30 - 32
Management Letter	33 - 34
Communication with Those Charged with Governance	35 - 36
Schedule of Findings and Questioned Costs	37 - 38
Summary Schedule of Prior Audit Findings	39



# Powell and Jones CPA

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## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors  
North Central Florida Health Planning Council, Inc. (DBA WellFlorida Council)  
Gainesville, Florida

### Report on the Financial Statements

#### *Opinion*

We have audited the accompanying financial statements of North Central Florida Health Planning Council, Inc. DBA WellFlorida Council (the Council) 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 Council 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 Council 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 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.

### ***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 accepting auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess 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 Council'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 Council'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 schedules 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 Chapter 10.550, Rules of the Auditor General are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and state financial assistance is fairly stated, in all material respects, in relation to the financial statements as a whole.

## **Other Information**

Management is responsible for the other information included in the annual report. The other information includes management's response to findings and the combining schedule of activities items as identified in the table of contents but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated January 27, 2026, on our consideration of the Council'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 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 Council'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 Council's internal control over financial reporting and compliance.

## **Report on Summarized Comparative Information**

We have previously audited the Council's 2024 financial statements, and our report dated March 26, 2025, expressed an unmodified opinion on those audited financial statements. 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.



**POWELL AND JONES CPA**

Lake City, Florida

January 27, 2026

## **BASIC FINANCIAL STATEMENTS**

**NORTH CENTRAL FLORIDA HEALTH PLANNING COUNCIL, INC. (DBA WELLFLORIDA COUNCIL)**

**STATEMENT OF FINANCIAL POSITION  
June 30, 2025  
(With Comparative Totals for June 30, 2024)**

	<u>2025</u>	<u>2024</u>
<b>ASSETS</b>		
Current assets		
Cash and cash equivalents	\$ 3,020,922	\$ 2,148,979
Grant and contract receivables	2,454,073	2,776,393
Prepaid expenses	75,915	43,986
Total current assets	<u>5,550,910</u>	<u>4,969,358</u>
Restricted cash	<u>104,073</u>	<u>100,653</u>
Property and equipment		
Land	133,700	133,700
Building	1,512,272	1,500,341
Furniture and equipment	126,554	126,554
Accumulated depreciation	<u>(841,326)</u>	<u>(801,668)</u>
Net property and equipment	<u>931,200</u>	<u>958,927</u>
Total assets	<u>\$ 6,586,183</u>	<u>\$ 6,028,938</u>
<b>LIABILITIES AND NET ASSETS</b>		
Liabilities		
Current liabilities		
Accounts payable	\$ 1,692,273	\$ 1,726,274
Accrued liabilities	562,463	292,431
Accrued interest payable	3,172	1,461
Unearned revenue	526,879	199,974
Medicaid holdback - current portion	87,525	42,750
Note payable - current portion	77,460	70,996
Total current liabilities	<u>2,949,772</u>	<u>2,333,886</u>
Long-term liabilities		
Compensated absences	157,518	162,231
Medicaid holdback - noncurrent portion	217,817	351,824
Note payable - noncurrent portion	434,822	517,042
Total long-term liabilities	<u>810,157</u>	<u>1,031,097</u>
Total liabilities	<u>3,759,929</u>	<u>3,364,983</u>
Net assets		
Net assets without donor restrictions		
Net investment in capital assets	418,918	370,889
Undesignated	681,744	753,255
Net assets with donor restrictions	<u>1,725,592</u>	<u>1,539,811</u>
Total net assets	<u>2,826,254</u>	<u>2,663,955</u>
Total liabilities and net assets	<u>\$ 6,586,183</u>	<u>\$ 6,028,938</u>

See notes to financial statements.

**NORTH CENTRAL FLORIDA HEALTH PLANNING COUNCIL, INC. (DBA WELLFLORIDA COUNCIL)**

**STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS  
For the Fiscal Year Ended June 30, 2025  
(With Comparative Totals for the Fiscal Year Ended June 30, 2024)**

	Without Donor Restrictions	With Donor Restrictions	Totals	
			2025	2024
<b>Support and revenues</b>				
Federal awards	\$ 16,119	\$ 8,957,550	\$ 8,973,669	\$ 8,666,058
State financial assistance	-	3,829,099	3,829,099	3,796,320
Service contracts	459,305	562,966	1,022,271	1,073,330
Private contributions	16,322	19,773	36,095	74,202
Investment income	16,987	15,249	32,236	20,602
Other	108,915	16,795	125,710	110,071
Net assets released from donor restrictions	13,215,651	(13,215,651)	-	-
<b>Total support and revenues</b>	<b>13,833,299</b>	<b>185,781</b>	<b>14,019,080</b>	<b>13,740,583</b>
<b>Expenses</b>				
<b>Program services</b>				
Rural Health Partnership	63,566	-	63,566	130,699
Housing Opportunities for People with AIDS	1,073,556	-	1,073,556	1,087,648
Central Healthy Start	3,277,209	-	3,277,209	3,217,552
Healthy Start of North Central Florida	6,007,536	-	6,007,536	5,738,609
Other Programs	2,793,784	-	2,793,784	2,798,308
<b>Total program services</b>	<b>13,215,651</b>	<b>-</b>	<b>13,215,651</b>	<b>12,972,816</b>
<b>Supporting services</b>				
General and administrative	641,130	-	641,130	628,998
<b>Total expenses</b>	<b>13,856,781</b>	<b>-</b>	<b>13,856,781</b>	<b>13,601,814</b>
<b>Change in net assets</b>	<b>(23,482)</b>	<b>185,781</b>	<b>162,299</b>	<b>138,769</b>
Net assets, beginning	1,124,144	1,539,811	2,663,955	2,525,186
Net assets, ending	\$ 1,100,662	\$ 1,725,592	\$ 2,826,254	\$ 2,663,955

See notes to financial statements.

**North Central Florida Health Planning Council, INC. (DBA WELLFLORIDA COUNCIL)**  
**Statement of Functional Expenses**  
**For the Fiscal Year Ended June 30, 2025**  
**(With Comparative Totals for the Fiscal Year Ended June 30, 2024)**

	Program Services					Total Program Services	Supporting Services	Totals	
	Rural Health Partnership	Central Healthy Start	Healthy Start of North Central Florida	Housing Opportunities for People with AIDS	Other Programs		General and Administrative	2025	2024
Personnel services	\$ 48,224	\$ 834,730	\$ 1,839,164	\$ 65,720	\$ 1,116,416	\$ 3,904,254	\$ 331,315	\$ 4,235,569	\$ 4,215,863
Contract services - case management	-	6,783	11,240	271,535	-	289,558	-	289,558	298,660
Contract services - clinical services	-	-	-	-	-	-	-	-	-
Emergency Financial Assistance	-	-	-	-	-	-	-	-	-
Dental	-	-	-	-	-	-	-	-	-
Drugs and prescriptions	-	-	-	-	-	-	-	-	-
Housing related assistance	-	-	-	687,296	-	687,296	-	687,296	686,766
Healthy start	-	693,438	1,394,766	-	-	2,088,204	-	2,088,204	2,088,202
Meals	-	-	-	-	-	-	-	-	-
Medicaid waiver	-	1,512,309	2,225,983	-	-	3,738,292	-	3,738,292	3,637,501
Other contractual services	8,488	-	2,100	38,607	1,274,879	1,324,074	59,229	1,383,303	1,427,847
Utilities/equipment rental/maintenance	320	16,091	37,924	641	20,249	75,225	(4,534)	70,691	88,769
Office expense and data processing	2,096	81,843	164,232	4,209	89,650	342,030	34,882	376,912	384,039
Accounting and professional services	1,379	33,867	76,231	2,008	29,347	142,832	33,308	176,140	88,934
Dues and training fees	1,552	34,631	111,357	203	125,559	273,302	21,579	294,881	262,833
Meetings and travel	699	20,844	32,446	1,721	55,042	110,752	34,931	145,683	125,072
Public awareness	-	8,054	28,745	-	46,216	83,015	2,444	85,459	74,279
Insurance and bonding	416	13,692	31,363	833	15,617	61,921	6,401	68,322	60,329
Interest	150	4,938	11,306	300	5,642	22,336	1,544	23,880	25,764
Depreciation	241	7,918	18,069	481	9,084	35,793	3,866	39,659	39,158
Other	1	8,071	22,610	2	6,083	36,767	116,165	152,932	97,798
<b>Total expenses</b>	<b>\$ 63,566</b>	<b>\$ 3,277,209</b>	<b>\$ 6,007,536</b>	<b>\$ 1,073,556</b>	<b>\$ 2,793,784</b>	<b>\$ 13,215,651</b>	<b>\$ 641,130</b>	<b>\$ 13,856,781</b>	<b>\$ 13,601,814</b>

**NORTH CENTRAL FLORIDA HEALTH PLANNING COUNCIL, INC. (DBA WELLFLORIDA COUNCIL)**

**STATEMENT OF CASH FLOWS**  
**For the Fiscal Year Ended June 30, 2025**  
**(With Comparative Totals for the Fiscal Year Ended June 30, 2024)**

	2025	2024
Cash flows from operating activities:		
Cash received from grants and others	\$ 14,579,073	\$ 12,912,244
Cash paid to vendors and others	(9,623,604)	(10,350,440)
Interest payments on note payable	(22,169)	(25,869)
Cash paid for compensation and related expenses	(3,970,250)	(4,157,215)
Net cash provided (used) by operating activities	<u>963,050</u>	<u>(1,621,280)</u>
Cash flow from financing activities:		
Acquisition of property and equipment	(11,931)	-
Principal payments on note payable	(75,756)	(69,387)
Net cash provided (used) by financing activities	<u>(87,687)</u>	<u>(69,387)</u>
Net increase (decrease) in cash	875,363	(1,690,667)
Cash and cash equivalent, including restricted cash, beginning of year	<u>2,249,632</u>	<u>3,940,299</u>
Cash and cash equivalent, including restricted cash, end of year	<u>\$ 3,124,995</u>	<u>\$ 2,249,632</u>
Reconciliation of change in net assets to net cash provided (used) by operating activities:		
Change in net assets	\$ 162,299	\$ 138,769
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	39,658	39,158
(Increase) decrease in current assets:		
Grant and contract receivable	322,320	(579,335)
Prepaid expenses	(31,929)	(5,630)
Increase (decrease) in current liabilities:		
Accounts payable	(34,001)	(1,023,785)
Accrued liabilities	270,032	44,985
Accrued interest payable	1,711	(101)
Unearned revenue	326,905	(282,812)
Compensated absences	(4,713)	13,663
Medicaid holdback	(89,232)	33,808
Total adjustments	<u>800,751</u>	<u>(1,760,049)</u>
Net cash provided by operating activities	<u>\$ 963,050</u>	<u>\$ (1,621,280)</u>

See notes to financial statements.

**NORTH CENTRAL FLORIDA HEALTH PLANNING COUNCIL, INC. (DBA WELLFLORIDA COUNCIL)**

**NOTES TO FINANCIAL STATEMENTS**  
**June 30, 2025**

**NOTE 1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

North Central Florida Health Planning Council, Inc. (DBA WellFlorida Council) (the Council) is a nonprofit corporation organized under the Florida Not-for-Profit Corporation Act as North Central Florida Health Planning Council, Inc., and doing business as WellFlorida Council Inc. The Council was established to assist certain north Florida counties in implementing and complying with the public health provisions of Section 408.033, *Florida Statutes*.

**Financial Statements** - The Council has contracts with the Rural Health Partnership of North Central Florida, Inc. (Rural Health Partnership), Central Healthy Start, Inc. (Central Healthy Start), and Healthy Start of North Central Florida, Inc., collectively referred to as Affiliates, to provide lead agency services. Lead agency services include all administrative, fiscal and programmatic activities. As such, these financial statements include the accounts and transactions of the Council and its affiliates. All material intercompany accounts have been eliminated.

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. The financial statements are presented in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 958 dated August 2016, and the provisions of the American Institute of Certified Public Accountants (AICPA) "Audit and Accounting Guide for Not-for-Profit Organizations" (the Guide).

**Income Taxes** - The Council and its affiliates are exempt from income taxes according to provisions of Section 501(c)(3) of the Internal Revenue Code. The Council and its affiliates have not earned any unrelated business taxable income; therefore, no provision for federal income taxes is reported. In addition, the Council and each of its affiliates have been classified by the Internal Revenue Service as organizations that are not private foundations and they each qualify for the charitable contribution deduction. The Council and its affiliates are operated exclusively for charitable purposes. As required by Internal Revenue Service regulations, the Council and each of its affiliates annually file Forms 990, "Return of Organization Exempt from Income Tax" with the Internal Revenue Service. Those returns for fiscal years ending 2025, 2024, and 2023 are currently subject to review and adjustment by the Internal Revenue Service.

**Basis of Accounting** - The financial statements of the Council have been prepared on the accrual basis of accounting.

**Cash and Cash Equivalents** - For purposes of reporting cash flows, the Council considers its investments in money market funds to be cash equivalents.

The Council invests excess cash in money market funds. These investments are reported at fair value and are readily convertible to known amounts of cash.

**Restricted Cash** - A provision of the note payable executed with the United States Department of Agriculture requires 10% of the total year's payment to be held in a reserve account. With USDA approval, these funds are held in an investment account. Amounts held in reserve were \$104,073 at June 30, 2025.

**Revenue Recognition** - The Council recognizes revenue from its grantors as contractual work is performed. Receivables are recorded when revenue is recognized before cash is received. Conversely, an advance is recorded when cash is received before revenue is recognized. There is no valuation allowance required for grants receivable since all amounts are considered collectible.

Substantially all grant revenues are conditional contributions that include measurable performance barriers and rights of return. Revenue is recognized as qualifying expenditures are incurred, at which time conditions are met.

**Property and Equipment** - Property and equipment over \$5,000 are valued at cost if purchased, or estimated fair value at the date of donation. Property and equipment are depreciated using the straight-line method over estimated useful lives of thirty years for the building and three to five years for furniture and equipment. Management reviews fixed assets for impairment whenever events or changes in circumstances indicate that the carrying amount of an asset may not be recoverable. Impairment is measured by comparing the carrying amount of the assets to the sum of expected future cash flows (undiscounted and without interest charges) resulting from use of the asset and its eventual disposition. The Council has not recognized any impairment on its fixed assets.

**Net Assets** - The provisions of the American Institute of Certified Public Accountants (AICPA) "Audit and Accounting Guide for Not-for-Profit Organizations" (the Guide), require assets and revenues, and gains and losses to be classified based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Council and changes therein are classified as follows:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Council. The Council's board may designate assets without restrictions for specific operational purposes from time to time.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Council or the by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained on perpetuity. The Council held \$1,716,837 with donor-imposed restrictions at the year ended June 30, 2025.

Contributions to net assets with donor restrictions: The Council historically does not receive contributions from donors. Primarily all of its funding is through grants, which must be expended on specified programs or activities. Grant funds earned but not spent are the primary source of net assets with donor restrictions.

**Measure of Operations** - The statements of activities reports all changes in net assets, including changes in net assets from operating and non-operating activities. Operating activities consist of those items attributable to the Council's ongoing activities. Non-operating activities are limited to resources that generate return from investments, endowment contributions, financing costs, and other activities considered to be of a more unusual or nonrecurring nature. There were no non-operating activities for the year ended June 30, 2025.

**Use of Estimates** - The preparation of financial statements in conformity with generally accepted accounting principles requires the Council to make estimates and assumptions that affect the reported amounts of assets and liabilities and the reported amounts of revenues and expenses during the reporting period. Actual results could vary from these estimates.

**Reclassifications of Net Assets** - Due to the nature of the Councils operations sometimes reclassifications of program services net assets to administration net assets are required to close out grants or contracts. This may occur for several reasons. First, when a program service grant or contract has remaining funds

that are no longer restricted for use due to the termination of the agreement, this allows its net assets to become usable for administration purposes. The second occurs when a grant or contract becomes overspent, which requires administration net assets to cover the deficit at the close of the contract.

**Unearned Revenues** – The Council records unearned revenue on its statement of financial position. Unearned revenues arise when resources are received by the Council before it has fully earned them. As when grant monies are received prior to the incurrence of qualifying expenditures. In subsequent periods, or when the Council has fully earned the revenues, the liability for unearned revenue is removed from the statement of financial position and revenue is recognized.

**Fair Value of Financial Instruments** – The following methods and assumptions were used to estimate fair value of each class of financial instruments for which it is feasible to estimate that value:

- **Cash, Accounts Receivable and Accounts Payable** – Carrying amount approximates fair value due to the short maturity of these financial instruments.
- At June 30, 2025, the Council had no assets or liabilities subject to disclosure of fair value measurements as to valuation levels hierarchy per Financial Accounting Standards Board Statement No. 157.

**Advertising Costs** – The Council's general policy is to expense advertising costs as incurred. Advertising costs expensed in the fiscal year ended June 30, 2025 totaled 85,459.

**NOTE 2. LIQUIDITY AND AVAILABILITY OF RESOURCES**

Financial assets available within one year of the statement of financial position date of June 30, 2025, for general expenditures are as follows:

Cash and cash equivalents	\$3,020,922
Restricted cash	104,073
Grants and contracts receivable	2,454,073
Total financial assets	<u>5,579,068</u>
Less amounts not available to be used within one year	
Restricted cash	(104,073)
Donor restricted net assets	(1,725,592)
Total financial assets available to be used within one year	<u><u>\$ 3,749,403</u></u>

The Council manages its liquid assets in accordance with regular budgeting processes developed through the coordinated efforts of management and the Board of Directors. Reporting by management to those charged with governance ensures the results from operating activities are monitored closely.

**NOTE 3. COST ALLOCATIONS**

The Council records costs that can be directly identified as benefiting a specific funding stream as direct expenses of the related program. Certain costs which are directly shared, have been allocated to programs based upon the relative benefit received. The Council allocates general and administrative costs that cannot be identified as benefiting a specific program. These costs are also allocated based upon the

relative benefit received. The following is a table of cost allocation methodologies for expenditures which are allocated:

<u>Expense</u>	<u>Method of Allocation</u>
Salaries and benefits	Directly charged by time and effort to programs or allocated based upon relative full time employees working in the programs.
Travel	Directly charged to programs by the purpose for the travel or allocated based upon relative full time employees working in the programs.
Facilities costs	Allocated based upon the full time employees dedicated to each program.
Professional services, office expenses equipment and insurance communications and other expenses	Directly charged to the program benefited or allocated based upon relative full time employees working in the programs.

**NOTE 4. CONCENTRATIONS**

Cash - The amount of deposits in excess of the amount insured by the Federal Deposit Insurance Corporation will vary during the year. At June 30, 2025, the Council had deposits of approximately \$2,839,190 in excess of insured amounts.

Receivables - Receivables at year end consisted of grant and contract revenues due from governmental agencies that were considered to be fully collectible.

Revenues - The Council receives substantial support from the State of Florida under contracts with the Department of Health. These contracts must be renegotiated at the end of each contract term. During the fiscal year ended June 30, 2025, support recognized under these agreements amounted to \$7,440,466. At June 30, 2025, approximately \$1,270,392 was due from the State related to these contracts.

**NOTE 5. PROPERTY AND EQUIPMENT**

A schedule of property and equipment on June 30, 2025 follows:

	Balance			Balance
	July 1, 2024	Additions	Dispositions	June 30, 2025
Land	\$ 133,700	\$ -	\$ -	\$ 133,700
Building	1,500,341	11,931	-	1,512,272
Furniture and Equipment	126,554	-	-	126,554
Less: Accumulated depreciation	(801,668)	(39,658)	-	(841,326)
Net property and equipment	<u>\$ 958,927</u>	<u>\$ (27,727)</u>	<u>\$ -</u>	<u>\$ 931,200</u>

Depreciation for the year ended June 30, 2025 was \$39,658.

**NOTE 6. UNEARNED REVENUE**

Unearned revenue represents grant advances, payments and other funds which have been received, but for which the prescribed services have not yet been completed. These revenues will be recognized as income when these services are completed. At year end, unearned revenue is as follows:

Funding Source	Contract #	Funding Agency	Amount
Central Healthy Start	GFA089-05	Healthy Start MomCare Network, Inc.	\$ 604
MIECHV	1MIECHV-2324NCF	Florida Association of Healthy Start Coalitions	105,016
MIECHV-NFP	1MIECHV-2425WEL	Florida Association of Healthy Start Coalitions	119,219
North Central Healthy Start	LJ255	Florida Department of Children and Families	80,007
Local Health Councils	CORGN	Florida Department of Children and Families	15,418
Department of Children and Families	COSHQ	Florida Department of Children and Families	92,671
Other			113,944
			<u>\$ 526,879</u>

**NOTE 7. LONG TERM DEBT**

**1. USDA Note**

During 2007, the Council executed a note with the U.S. Department of Agriculture in the amount of \$1,477,000 payable in 25 years, at an interest rate of 4.375% per annum. The proceeds of the loan were used to finance the purchase and renovation of a new facility, land and building. These assets serve as collateral for the note.

At year end, the scheduled debt service requirements are as follows:

	Principal	Interest	Total
2026	\$ 77,470	\$ 20,870	\$ 98,340
2027	80,928	17,412	98,340
2028	84,541	13,799	98,340
2029	88,314	10,026	98,340
2030	88,636	9,704	98,340
Thereafter	92,393	2,292	94,685
Totals	<u>\$ 512,282</u>	<u>\$ 74,103</u>	<u>\$ 586,385</u>

Interest expense for the year ended June 30, 2025 was \$24,180.

**NOTE 8. EMPLOYEE RETIREMENT PLAN**

Employees of the Council may voluntarily participate in a defined contribution retirement plan. Benefits are based on the vested amounts of employer and employee contributions. The Council contributes 200% of employee contributions up to a maximum of 4% of their compensation. Retirement plan expense of the Council for the year ended June 30, 2025 was \$150,747.

**NOTE 9. INVENTORIES**

It has consistently been the policy of the Council to record acquisition of goods and supplies as expenditures at the time of purchase. The amount of such inventory on hand at any one time would be a nominal amount and considered to be immaterial.

**NOTE 10. DONATED SERVICES**

The Council received a significant amount of donated services from unpaid volunteers who serve as officers and board members and assist in special programs. No amounts have been recognized in the statement of activities because the criteria for recognition under Financial Accounting Standards Board

Codification ASC 958 “Not-for-Profit Entities” have not been satisfied.

**NOTE 11. RISK MANAGEMENT**

The Council is exposed to various risk of loss related to torts, theft, damage to and destruction of assets, errors and omissions, and natural disasters for which the Council carries insurance. Insurance against losses is provided through various commercial insurers for the following types of risk:

- Workers’ Compensation and Employer’s Liability
- General and Professional Liability
- Personal Property Damage
- Automobile Physical Damage and Liability
- Director’s and Officers’ Liability

The Council’s coverage for workers’ compensation is under a retrospectively rated policy. Premiums are accrued based on the ultimate cost-to-date of the Council’s experience with this type of risk.

**NOTE 12. FUNCTIONAL EXPENSES**

The Council incurred expenses during 2025 in the following functions:

The Council functions as the lead agency for the Rural Health Partnership. Their primary objectives are to meet the health care needs of rural residents and to ensure viability of rural health care providers. \$ 63,566

The Council functions as the lead agency for two health coalitions: Central Healthy Start and Healthy Start of North Central Florida. Their primary objective is to address the prenatal and infant care needs of all pregnant women and infants, as well as provide home visiting services to at risk families.

Central Healthy Start	3,277,209
Healthy Start of North Central Florida	6,007,542

The Council is the local project sponsor for the Florida Department of Health’s Housing Opportunities for Persons with AIDS (HOPWA) grant. The source of these funds is the federal Department of Housing and Urban Development (HUD). The grant objective is to provide stable housing and housing support services to persons with HIV with the concept that stable housing helps to promote stability in a person’s disease state. 1,073,556

The Council manages a Parents as Teachers program which builds strong communities, thriving families and children that are healthy, safe and ready to learn by matching parents and caregivers with trained professionals who make regular personal home visits during a child’s earliest years in life, from prenatal through kindergarten. 1,385,024

The Council manages the Nurse-Family Partnership program, a national model for keeping children healthy and safe, and improving the lives of moms and babies. 720,137

The Council provides HIV prevention and care adherence and linkage services through a grant from the Florida Department of Health through a CDC-sourced HIV High Impact Prevention (HIP) grant. The grant objective is to serve those populations facing the highest risk factors for HIV transmission. HIP also serves as linkage for newly diagnosed HIV positive clients or clients that have fallen out of care.

390,619

The Council operates T.E.A.M. Dad, a free program that equips fathers with the self-awareness, compassion and sense of responsibility that every good parent needs

77,503

The Council serves as one of the State's eleven local health councils. The local health councils provide leadership in their community to address healthcare issues and needs.

101,036

The Council entered into a contract with the Florida Developmental Disabilities Council to provide research, data collection, and analysis services supporting statewide developmental disability planning initiatives. Under this contract, the Council gathers and evaluates information on service needs and outcomes and produces reports used to inform strategic statewide planning for individuals with developmental disabilities.

110,465

The Council operates a Regional Trauma Agency

9,000

Other functions of the Council include general administration and other health planning services.

641,124

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\$13,865,781

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Expenses by function have been allocated among program and supporting services classifications on the basis of time records and on estimates made by the Council's management.

**NOTE 13. COMPARATIVE DATA**

The financial statements include certain prior year summarized comparative information in total but not by net asset class. 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 Council's financial statements for the year ended June 30, 2024, from which the summarized information was derived.

**NOTE 14. COMMITMENTS AND CONTINGENCIES**

Contingencies – There is a contingent liability due to the fact that all possible regulatory audits of the Council have not been fully completed for the year ended June 30, 2025. Under provisions of the funding agreements, any eventual expenditures determined to be not in compliance with grant regulations could be subject to repayment by the Council. The Council's administration believes that all expenditures were significantly in compliance with appropriate grant regulations.

**NOTE 15. SUBSEQUENT EVENTS**

The Council has evaluated events and transactions for potential recognition or disclosure in the financial statements through January 27, 2026, the date which the financial statements were available to be issued. No subsequent events have been recognized or disclosed.

## **OTHER INFORMATION**

**NORTH CENTRAL FLORIDA HEALTH PLANNING COUNCIL, INC. (DBA WELLFLORIDA COUNCIL)**

**COMBINING SCHEDULE OF ACTIVITIES  
For the Fiscal Year Ended June 30, 2025  
(With Comparative Totals for the Fiscal Year Ended June 30, 2024)**

	Central Healthy Start			Healthy Start of North Central Florida			
	Central Healthy Start DOH	Central Healthy Start Mom-Care Network	Nurse Family Partnership	Program Services		NewboRN Visiting Program	CTAC - Family Partner
				Healthy Start of North Central Florida DOH	Healthy Start of North Central Florida Mom-Care Network		
<b>Support and revenues</b>							
Federal awards	\$ 153,503	\$ 1,985,740	\$ 269,974	\$ 279,082	\$ 3,037,693	\$ -	\$ -
State financial assistance	1,201,495	-	-	2,050,458	-	-	-
Service contracts	-	-	-	-	-	437,306	15,408
Private contributions	-	-	-	19,773	-	-	-
Investment income	2,126	1,437	1,155	2,990	2,483	1,499	64
Other	1,250	-	-	10,250	-	-	-
<b>Total support and revenues</b>	<b>1,358,374</b>	<b>1,987,177</b>	<b>271,129</b>	<b>2,362,553</b>	<b>3,040,176</b>	<b>438,805</b>	<b>15,472</b>
<b>Expenses</b>							
Personnel services	523,075	311,655	186,753	755,482	530,297	352,886	13,746
Contract services - case management	-	6,783	-	-	11,240	-	-
Contract services - clinical services	-	-	-	-	-	-	-
Emergency Financial Assistance	-	-	-	-	-	-	-
Dental	-	-	-	-	-	-	-
Drugs and prescriptions	-	-	-	-	-	-	-
Housing related assistance	-	-	-	-	-	-	-
Healthy start	693,438	-	-	1,394,766	-	-	-
Meals	-	-	-	-	-	-	-
Medicaid waiver	-	1,512,309	-	-	2,225,983	-	-
Other contractual services	-	-	-	500	-	1,600	-
Utilities/equipment rental/maintenance	9,759	6,332	5,671	14,754	12,896	4,392	211
Office expense and data processing	50,253	31,590	18,173	62,553	54,817	27,796	893
Accounting and professional services	20,409	13,458	10,685	28,369	22,789	14,205	183
Dues and training fees	25,371	9,260	33,051	39,969	24,488	13,815	34
Meetings and travel	16,725	4,119	8,311	14,181	4,119	6,421	-
Public awareness	4,016	4,038	-	19,332	2,876	6,537	-
Insurance and bonding	8,152	5,540	4,401	11,472	9,528	5,750	212
Interest	2,939	1,999	1,583	4,136	3,439	2,071	77
Depreciation	4,713	3,205	2,495	6,631	5,503	3,324	116
Other	12	8,059	6	64	22,538	8	-
<b>Total expenses</b>	<b>1,358,862</b>	<b>1,918,347</b>	<b>271,129</b>	<b>2,352,209</b>	<b>2,929,927</b>	<b>438,805</b>	<b>15,472</b>
Change in net assets	(488)	68,830	-	10,344	110,249	-	-
Net assets, beginning	34,135	496,010	-	102,093	769,152	-	-
Net assets, ending	\$ 33,647	\$ 564,840	\$ -	\$ 112,437	\$ 879,401	\$ -	\$ -

See notes to financial statements.

**NORTH CENTRAL FLORIDA HEALTH PLANNING COUNCIL, INC. (DBA WELLFLORIDA COUNCIL)**

**COMBINING SCHEDULE OF ACTIVITIES  
For the Fiscal Year Ended June 30, 2025  
(With Comparative Totals for the Fiscal Year Ended June 30, 2024)**

	Rural Health Partnership		Wellflorida Council			
	Program Services					
	Rural Health Partnership of North Central Florida	LHC Contract	Housing Opportunities for People with AIDS	High Impact Prevention	Regional Trauma Agency	FDDC Contract
<b>Support and revenues</b>						
Federal awards	\$ 8,000	\$ -	\$ 1,073,556	\$ 389,355	\$ -	\$ -
State financial assistance	55,555	101,036	-	-	-	-
Service contracts	-	-	-	-	-	110,252
Private contributions	-	-	-	-	-	-
Investment income	-	-	-	1,264	-	-
Other	-	-	-	-	5,295	-
<b>Total support and revenues</b>	<b>63,555</b>	<b>101,036</b>	<b>1,073,556</b>	<b>390,619</b>	<b>5,295</b>	<b>110,252</b>
<b>Expenses</b>						
Personnel services	48,224	90,264	65,720	314,792	-	94,003
Contract services - case management	-	-	271,535	-	-	-
Contract services - clinical services	-	-	-	-	-	-
Emergency Financial Assistance	-	-	-	-	-	-
Dental	-	-	-	-	-	-
Drugs and prescriptions	-	-	-	-	-	-
Housing related assistance	-	-	687,296	-	-	-
Healthy start	-	-	-	-	-	-
Meals	-	-	-	-	-	-
Medicaid waiver	-	-	-	-	-	-
Other contractual services	8,488	-	38,607	3,760	9,000	-
Utilities/equipment rental/maintenance	320	603	641	3,980	-	764
Office expense and data processing	2,096	4,207	4,209	24,369	-	9,493
Accounting and professional services	1,379	2,650	2,008	(132)	-	3,192
Dues and training fees	1,552	233	203	431	-	344
Meetings and travel	699	1,250	1,721	4,945	-	543
Public awareness	-	309	-	25,500	-	-
Insurance and bonding	416	785	833	4,911	-	1,088
Interest	150	280	300	1,775	-	396
Depreciation	241	454	481	2,853	-	640
Other	1	1	2	3,435	-	2
<b>Total expenses</b>	<b>63,566</b>	<b>101,036</b>	<b>1,073,556</b>	<b>390,619</b>	<b>9,000</b>	<b>110,465</b>
Change in net assets	(11)	-	-	-	(3,705)	(213)
Net assets, beginning	88,122	-	-	-	19,814	30,485
Net assets, ending	\$ 88,111	\$ -	\$ -	\$ -	\$ 16,109	\$ 30,272

See notes to financial statements.

NORTH CENTRAL FLORIDA HEALTH PLANNING COUNCIL, INC. (DBA WELLFLORIDA COUNCIL)

**COMBINING SCHEDULE OF ACTIVITIES  
For the Fiscal Year Ended June 30, 2025  
(With Comparative Totals for the Fiscal Year Ended June 30, 2024)**

	Wellflorida Council			Totals		
	MIECHV North Central Florida	Program Services		Supporting Services		
		Nurse Family Partnership	TEAM Dad - DCF	General Administration	2025	2024
<b>Support and revenues</b>						
Federal awards	\$ 1,384,799	\$ 375,848	\$ -	\$ 16,119	\$ 8,973,669	\$ 8,666,058
State financial assistance	-	343,226	77,329	-	3,829,099	3,796,320
Service contracts	-	-	-	459,305	1,022,271	1,073,330
Private contributions	-	-	-	16,322	36,095	74,202
Investment income	225	1,832	174	16,987	32,236	20,602
Other	-	-	-	108,915	125,710	110,071
<b>Total support and revenues</b>	<b>1,385,024</b>	<b>720,906</b>	<b>77,503</b>	<b>617,648</b>	<b>14,019,080</b>	<b>13,740,583</b>
<b>Expenses</b>						
Personnel services	83,300	498,911	35,146	331,315	4,235,569	4,215,863
Contract services - case management	-	-	-	-	289,558	298,660
Contract services - clinical services	-	-	-	-	-	-
Emergency Financial Assistance	-	-	-	-	-	-
Dental	-	-	-	-	-	-
Drugs and prescriptions	-	-	-	-	-	-
Housing related assistance	-	-	-	-	687,296	686,766
Healthy start	-	-	-	-	2,088,204	2,088,202
Meals	-	-	-	-	-	-
Medicaid waiver	-	-	-	-	3,738,292	3,637,501
Other contractual services	1,262,119	-	-	59,229	1,383,303	1,427,847
Utilities/equipment rental/maintenance	5,155	9,187	560	(4,534)	70,691	88,769
Office expense and data processing	6,908	33,859	10,814	34,882	376,912	384,039
Accounting and professional services	2,157	17,276	4,204	33,308	176,140	88,934
Dues and training fees	23,110	89,786	11,655	21,579	294,881	262,833
Meetings and travel	601	46,613	1,090	34,931	145,683	125,072
Public awareness	-	8,218	12,189	2,444	85,459	74,279
Insurance and bonding	863	7,038	932	6,401	68,322	60,329
Interest	312	2,538	341	1,544	23,880	25,764
Depreciation	499	4,071	567	3,866	39,659	39,158
Other	-	2,640	5	116,159	152,932	97,798
<b>Total expenses</b>	<b>1,385,024</b>	<b>720,137</b>	<b>77,503</b>	<b>641,124</b>	<b>13,856,781</b>	<b>13,601,814</b>
Change in net assets	-	769	-	(23,476)	162,299	138,769
Net assets, beginning	-	-	-	1,124,144	2,663,955	2,525,186
Net assets, ending	\$ -	\$ 769	\$ -	\$ 1,100,668	\$ 2,826,254	\$ 2,663,955

See notes to financial statements.

**SUPPLEMENTAL INFORMATION**

**NORTH CENTRAL FLORIDA HEALTH PLANNING COUNCIL, INC. (DBA WELLFLORIDA COUNCIL)**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
For the Fiscal Year Ended June 30, 2025**

Federal Grantor/Pass Through Program Title	ALN / CSFA#	Contract # / Grant ID #	Award Period	Major Program/Project	Award Amount	Expenditures
<b>FEDERAL AWARDS</b>						
<i><b>US Department of Health and Human Services</b></i>						
<i><b>Health Resources and Services Administration</b></i>						
Passed through the Florida Association of Healthy Start Coalitions						
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	1MIECHV-2425WEL	9/30/2024 - 9/29/2025		\$ 459,000	\$ 266,288
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	1MIECHV-2324WEL-1	9/30/2023 - 09/29/2024		396,000	109,560
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	1MIECHV-2324WEL-2	1/1/2024 - 9/29/2024		54,000	-
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	1MIECHV-2425NCF	9/30/2024 - 9/29/2025		1,330,476	1,234,514
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	1MIECHV-2324NCF-2	1/1/2024 - 9/29/2024		156,527	120,546
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	1MIECHV-2324NCF-1	9/30/2023 - 9/29/2024		1,147,861	29,739
					<u>3,543,864</u>	<u>1,760,647</u>
Passed through Healthy Start MomCare Network, Inc.						
Central Healthy Start - Medicaid Assistance Payments	93.778	GFA089-05	7/1/2022 - 6/30/2027	*	13,131,741	1,985,740
Healthy Start of North Central Florida - Medicaid Assistance Payments	93.778	GFA089-21	7/1/2022 - 6/30/2027	*	20,205,485	3,037,693
					<u>33,337,227</u>	<u>5,023,433</u>
Passed through the Florida Department of Health:						
Central Healthy Start - Title V	93.994	COSHQ - 24/25	7/1/2024 - 6/30/2025		153,945	153,503
Healthy Start of North Central Florida - Title V	93.994	COSHK - 24/25	7/1/2024 - 6/30/2025		222,332	279,082
					<u>376,277</u>	<u>432,585</u>
HIV Prevention Services	93.940	CODOQ R3	1/1/2024 - 6/30/2025		585,000	389,355
					<u>585,000</u>	<u>389,355</u>
State Office of Rural Health	93.913	CORHH R3	7/1/2024 - 6/30/2025		8,000	8,000
					<u>8,000</u>	<u>8,000</u>
Cancer Prevention and Control Programs for State, Territorial and Tribal Organizations	93.898	COHGE	7/1/2024 - 6/29/2027		48,360	16,120
					<u>48,360</u>	<u>16,120</u>

See notes to Schedule of Expenditures of Federal Awards and State Financial Assistance.

(Continued)

**NORTH CENTRAL FLORIDA HEALTH PLANNING COUNCIL, INC. (DBA WELLFLORIDA COUNCIL)**

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE  
For the Fiscal Year Ended June 30, 2025**

Federal Grantor/Pass Through Program Title	ALN / CSFA#	Contract # / Grant ID #	Award Period	Major Program/Project	Award Amount	Expenditures
<b>FEDERAL AWARDS</b>						
<b>US Department of Health and Human Services</b>						
<b>Health Resources and Services Administration</b>						
Passed through Florida Department of Children and families Child abuse and Neglect grant	93.669	LJ255	04/01/2024 - 03/31/2025		500,000	269,974
					<u>500,000</u>	<u>269,974</u>
<b>US Department of Housing and Urban Development</b>						
Passed through the Florida Department of Health Housing Opportunities for Persons With Aids	14.241	CODUG	7/1/2024 - 6/30/2025		1,087,415	1,073,555
					<u>1,087,415</u>	<u>1,073,555</u>
Total federal awards					<u>39,486,143</u>	<u>8,973,669</u>
<b>STATE FINANCIAL ASSISTANCE</b>						
<b>Florida Department of Children and Families</b>						
Department of Children and Families - Fatherhood	60.245	LV004	1/1/2025 - 6/30/2027		850,000	77,329
<b>Florida Department of Health</b>						
Perinatal Mental Health - FIMR - CHS	64.160	COSHQ - 24/25	7/1/2024 - 6/30/2025		65,372	65,372
Perinatal Mental Health - FIMR - HSNCF	64.160	COSHK - 24/25	7/1/2024 - 6/30/2025		86,867	86,867
Perinatal Mental Health - Fatherhood - CHS	64.160	COSHQ - 24/25	7/1/2024 - 6/30/2025		124,665	124,665
Perinatal Mental Health - Fatherhood - HSNCF	64.160	COSHK - 24/25	7/1/2024 - 6/30/2025		124,665	124,665
					<u>401,569</u>	<u>401,569</u>
Healthy Start Coalitions - CHS	64.131	COSHQ - 24/25	7/1/2024 - 6/30/2025	*	1,011,016	1,011,458
Healthy Start Coalitions - HSNCF	64.131	COSHK - 24/25	7/1/2024 - 6/30/2025	*	1,895,676	1,838,926
Healthy Start Coalitions - WFC	64.131	1DOHNFP-2425WEL	7/1/2024 - 6/30/2025	*	332,500	343,226
					<u>3,239,192</u>	<u>3,193,610</u>
Rural Health Networks	64.085	CORRH R3	7/1/2024 - 6/30/2025		55,555	55,555
					<u>55,555</u>	<u>55,555</u>
Local Health Councils	64.032	COPCS	7/1/2024 - 6/30/2029		173,466	101,036
					<u>173,466</u>	<u>101,036</u>
Total State Financial Assistance					<u>4,719,782</u>	<u>3,829,099</u>
Total Federal Awards and State Financial Assistance					<u>\$ 44,205,925</u>	<u>\$ 12,802,768</u>

See notes to Schedule of Expenditures of Federal Awards and State Financial Assistance.

**NORTH CENTRAL FLORIDA HEALTH PLANNING COUNCIL, INC.  
(DBA WELLFLORIDA COUNCIL)**

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND  
STATE FINANCIAL ASSISTANCE  
For the Fiscal Year Ended June 30, 2025**

**Note 1. Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance (the Schedule) includes the Federal Awards and State Financial Assistance activity of North Central Florida Health Planning Council, Inc. (DBA WellFlorida Council) (the Council) for the year ended June 30, 2025 in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) ; and Chapter 10.550, Rules of the State of Florida, Office of the Auditor General. Because the Schedule presents only a selected portion of the operations of the Council it is not intended to and does not present the financial position, change in net assets, or cash flows of the Council.

**Note 2. Summary of Significant Accounting Policies**

The Schedule of Expenditures of Federal Awards and State Financial Assistance is presented on the accrual basis of accounting. Expenditures are recognized following the cost principles contained in Uniform Guidance, wherein certain types of expenditures are not allowed or are limited to reimbursement.

**Note 3. Subrecipients**

Included in the above schedule are amounts provided to subrecipients for the following federal and state programs:

ALN	Expenditures
14.241	\$ 311,915
93.011	243,244
93.630	47,400
93.870	1,088,666
93.917	1,972,064
Total Federal	\$ 3,663,290

**Note 4. De Minimis Indirect Cost Rate Election**

The Council did not elect to use the de minimis indirect cost rate the fiscal year ended June 30, 2025.

**OTHER REPORTS AND LETTERS**



## Powell and Jones CPA

1359 S.W. Main Blvd.  
Lake City, FL 32025  
Phone 386.755.4200

**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**

Board of Directors  
North Central Florida Health Planning Council, Inc. (DBA WellFlorida Council)  
Gainesville, 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 North Central Florida Health Planning Council, Inc. (DBA WellFlorida Council) (the Council), which comprise the statement of financial position as of June 30, 2025 and the statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 27, 2026.

### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Council's internal control over financial reporting (internal control) to determine the 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 Council's internal control. Accordingly, we do not express an opinion on the effectiveness of the Council's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

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. During our audit, we did not identify any deficiencies that were considered material weaknesses.

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. During our audit, we did not identify any deficiencies which we considered to be significant deficiencies.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Council's financial statements are free of 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 determination of financial statement amounts. 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*.

## **Response to Findings**

*Government Auditing Standards* requires the auditor to perform limited procedures on the Council's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The Council's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

## **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 Council'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 Council's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**POWELL AND JONES CPA**  
Lake City, Florida  
January 27, 2026



## Powell and Jones CPA

1359 S.W. Main Blvd.  
Lake City, FL 32025  
Phone 386.755.4200

### **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 CHAPTER 10.550, RULES OF THE AUDITOR GENERAL**

To The Board of Directors of  
North Central Florida Health Planning Council, Inc. (DBA WellFlorida Council)  
Gainesville, Florida

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

We have audited North Central Florida Health Planning Council, Inc. (DBA WellFlorida Council's) (the Council's) compliance with the types of compliance requirements identified as subject to an audit in the *OMB Compliance Supplement* and the Department of Financial Services' *State Projects Compliance Supplement* that could have a direct and material effect on each of the Council's major federal programs and state projects for the year ended June 30, 2025. The Council's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Council 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 10.550, *Rules of the Auditor General*. Our responsibilities under those standards, the Uniform Guidance, and Chapter 10.550, *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 Council 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 Council'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 Council'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 Council'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 10.550, *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 Council'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*, and the Uniform Guidance and Chapter 10.550 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 Council'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 Council'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 10.550, *Rules of the Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of the Council'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. We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program and state project. However, our audit does not provide a legal determination of the Council's compliance.

## 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 on a timely basis. A *material weakness in internal control over compliance* is a deficiency or 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. A significant deficiency in internal control over compliance 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. We did not identify any deficiencies in internal control over compliance that we consider to be a significant deficiency.

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 *Uniform Guidance* and Chapter 10.550 Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.



**POWELL AND JONES CPA**  
Lake City, Florida  
January 27, 2026



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### MANAGEMENT LETTER

To the Board of Directors  
North Central Florida Health Planning Council, Inc. (DBA WellFlorida Council)  
Gainesville, Florida

#### Report on Financial Statements

We have audited the financial statements of North Central Florida Health Planning Council, Inc. (DBA WellFlorida Council) (the Council) as of and for the year ended June 30, 2025, and have issued our report thereon dated January 27, 2026.

#### Auditor's Responsibility

We conducted our audit 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, *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.

#### Other Reporting Requirements

We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of the Financial Statements Performed in Accordance with *Government Auditing Standards*; Independent Auditor's Report on Compliance for Each Major Federal Program and State Project and Report on Internal Control over Compliance; and Schedule of Findings and Questioned Costs. Disclosures in those reports and schedule, which are dated January 27, 2026, should be considered in conjunction with this management letter.

#### Additional Matters

In planning and performing our audit of the financial statements of the Council for the fiscal year ended June 30, 2025, we considered the Council's internal control structure to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control structure.

Section 10.654(1)(e), Rules of the Auditor General and *Government Auditing Standards* require us to communicate noncompliance with provisions of contracts or grant agreements, or abuse, that have occurred, or are likely to have occurred, that have an effect on the financial statements or State project amounts that is less than material but warrants the attention of those charged with governance. In connection with our audit, we did not note any such findings.

There are no other matters that are immaterial to our audit which we believe merit your attention.

**Purpose of this Letter**

This communication is intended solely for the information and use of the Legislative Auditing Committee, members of the Florida Senate and the Florida House of Representatives, the Florida Auditor General, Federal and other granting agencies, the Board of Directors and applicable management of the Council, and is not intended to be and should not be used by anyone other than these specified parties.

**Conclusion**

We very much enjoyed the challenges and experiences associated with our audit of the Council. We appreciate the helpful assistance and courtesy afforded us by all employees and look forward to working with you in the future.

A handwritten signature in cursive script that reads "Powell & Jones".

**POWELL AND JONES CPA**

Lake City, Florida

January 27, 2026



## Powell and Jones CPA

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Lake City, FL 32025  
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### Communication with Those Charged with Governance

To the Board of Directors  
North Central Florida Health Planning Council, Inc. (DBA WellFlorida Council)

We have audited the financial statements of North Central Florida Health Planning Council, Inc. (DBA WellFlorida Council) (the Council) for the years ended June 30, 2025 and 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. Professional standards also require that we communicate to you the following information related to our audit.

#### Significant Audit Findings

##### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Council are described Note 1 to the financial statements. There were no changes in accounting policies and the application of existing policies was not changed during 2024. We noted no transactions entered into by the Council during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There are no sensitive estimates affecting the Council's financial statements.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There are no sensitive disclosures affecting the financial statements.

##### Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

##### Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. All misstatements identified were communicated to the appropriate level of management and corrected.

##### Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, which could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated January 27, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the Council’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Council’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Board of Directors and management of the Council and is not intended to be and should not be used by anyone other than these specified parties.

Very truly yours,



**POWELL AND JONES CPA**  
Lake City, Florida  
January 27, 2026

**NORTH CENTRAL FLORIDA HEALTH PLANNING COUNCIL, INC. (DBA WELLFLORIDA COUNCIL)**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**For the Fiscal Year Ended June 30, 2025**

**Section 1. Summary of Auditor's Results**

Financial statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

\* Material weakness identified? No

\* Significant deficiencies identified that are not considered to be material weaknesses? No

Noncompliance material to financial statements noted? No

Federal Awards and State Projects

Internal control over major Federal programs and State projects:

\* Material weakness identified? No

\* Significant deficiencies identified that are not considered to be material weaknesses? No

Type of auditor's report issued on compliance for major programs Federal programs and State projects: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 200.516(a) of the *Uniform Guidance* No

Identification of major programs:

<u>Federal Programs</u>	<u>Assistance Listing No.</u>
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***U.S. Department of Health and Human Services:***

***Passed through the Florida Department of Health:***

Medical Assistance Program (Medicaid)	93.778
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<u>State Projects</u>	<u>CSFA No.</u>
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***Florida Department of Health***

Healthy Start Coalitions	64.131
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Dollar threshold used to distinguish between Type A and Type B programs:

Federal	\$750,000
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State	\$750,000
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Auditee qualified as low-risk auditee? No

**NORTH CENTRAL FLORIDA HEALTH PLANNING COUNCIL, INC. (DBA WELLFLORIDA COUNCIL)**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)  
For the Fiscal Year Ended June 30, 2025**

**Section 2. Financial Statement Findings**

There were no financial statement findings in the current fiscal year.

**Section 3. Findings and Questioned Costs – Federal Programs and State Projects**

There were no findings or questioned costs noted related to the Council's Federal and State programs.

**NORTH CENTRAL FLORIDA HEALTH PLANNING COUNCIL, INC. (DBA WELLFLORIDA COUNCIL)**

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

**2024-01 Grant and Contract Balances**

**Condition:** During our audit we found that the asset and liability balances related to grants and contracts were not being regularly reconciled to supporting documentation. In order to gain assurance as to the accuracy of these balances we were required to complete a detailed analysis of every one of the funds of the Council. We discovered numerous misstatements of grant related balances, three of which were over \$200,000 and therefore material to the financial statements. We found that month end journal entries were entered and not reversed, reversed in incorrect amounts, and even posted backwards. We also found multiple instances where year end accruals and deferrals were not made.

**Recommendation:** We recommend the following actions

1. A strategic assessment of the finance department's staff including an evaluation of competencies, accounting structures, and whether adjustments in staffing may be necessary to restore confidence in financial reporting.
2. Implementation of a regular process to reconcile grant and contract balances to the accounting software.
3. Document year end grant expenses which were not billed in the fiscal year but will be billed and reimbursed in the next period and therefore require a revenue accrual.
4. Create a process to review reimbursement grant funds that show income or loss and complete adjustments to write off non-reimbursable expenses and defer unspent funds accordingly.
5. Changing the month end accrual process to something less error prone. The current method of posting monthly entries and reversals clutters up the accounting records with 24 unnecessary transactions in each accrual account, making it difficult to analyze.

**Current Status:** This finding was substantially corrected in the current year.

**2024-2 Unposted audit journal entries**

**Condition:** During our audit we found that the auditor recommended journal entries had not been made.

**Recommendation:** We recommend that the finance department establish a formalized process for reviewing and implementing auditor-recommended journal entries within a specified timeframe.

**Current Status:** This finding was corrected in the current year.