

**Children's Diagnostic &
Treatment Center, Inc.**

Financial Statements and
Additional Information
For the Years Ended June 30, 2025 and 2024

Children's Diagnostic & Treatment Center, Inc.

Table of Contents

Independent Auditor's Report	1-3
Financial Statements	
Statements of Financial Position	4
Statements of Activities	5
Statement of Functional Expenses for the year ended June 30, 2025	6
Statement of Functional Expenses for the year ended June 30, 2024	7
Statements of Cash Flows	8
Notes to Financial Statements	9-18
Supplemental Information	
Schedule of Expenditures of Federal Awards and State Financial Assistance	19
Notes to Schedule of Expenditures of Federal Awards and State Financial Assistance	20
Internal Controls and Compliance	
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>	21-22
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 10.650, <i>Rules of the Florida Auditor General</i>	23-25
Schedule of Findings and Questioned Costs	26-27



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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Children's Diagnostic & Treatment Center, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Children's Diagnostic & Treatment Center, Inc. (a nonprofit organization), which comprise the statements of financial position as of June 30, 2025 and 2024, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Children's Diagnostic & Treatment Center, Inc. as of June 30, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits 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*. 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 Children's Diagnostic & Treatment Center, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

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.

Responsibilities of Management for the Financial Statements (continued)

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 Children's Diagnostic & Treatment Center, Inc.'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 Children's Diagnostic & Treatment Center, Inc.'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 Children's Diagnostic & Treatment Center, Inc.'s ability to continue as a going concern for a reasonable period of time.

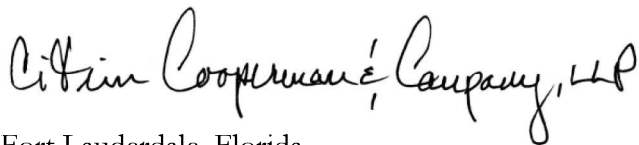
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Report on 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 federal awards and state financial assistance, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* and State of Florida Chapter 10.650, *Rules of the Auditor General*, 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 federal awards 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 December 19, 2025 on our consideration of Children's Diagnostic and Treatment Center, Inc.'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 Children's Diagnostic and Treatment Center, Inc.'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 Children's Diagnostic and Treatment Center Inc.'s internal control over financial reporting and compliance.



Fort Lauderdale, Florida
December 19, 2025

FINANCIAL STATEMENTS

Children's Diagnostic & Treatment Center, Inc.
Statements of Financial Position
June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Current Assets:		
Cash	\$ 27,530	\$ 2,563,420
Due from patients and others, net of allowance for uncollectibles	193,420	1,818,172
Grant receivables	2,886,675	2,340,254
Other assets	<u>74,948</u>	<u>542,976</u>
Total current assets	<u>3,182,573</u>	<u>7,264,822</u>
Other Assets:		
Operating lease right-of-use asset	3,275,970	3,618,589
Property and equipment, net	<u>1,272,557</u>	<u>1,361,008</u>
Total assets	<u>\$ 7,731,100</u>	<u>\$ 12,244,419</u>
Current Liabilities:		
Accounts payable and accrued expenses	\$ 722,963	\$ 1,178,742
Accrued salaries	111,724	122,279
Refundable advances	754,264	289,215
Current portion of operating lease liability	325,074	300,104
Accrued leave benefits	<u>484,782</u>	<u>623,201</u>
Total current liabilities	<u>2,398,807</u>	<u>2,513,541</u>
Other Liabilities:		
Operating lease liability, net of current portion	3,098,161	3,423,235
Due to Parent	<u>12,007,828</u>	<u>12,494,633</u>
Total liabilities	<u>17,504,796</u>	<u>18,431,409</u>
Net Assets (Deficit):		
Without donor restrictions:		
Undesignated (deficit)	<u>(9,773,696)</u>	<u>(6,186,990)</u>
Total net assets (deficit)	<u>(9,773,696)</u>	<u>(6,186,990)</u>
Total liabilities and net assets	<u>\$ 7,731,100</u>	<u>\$ 12,244,419</u>

See accompanying notes to financial statements.

Children's Diagnostic & Treatment Center, Inc.
Statements of Activities
For the Years Ended June 30, 2025 and 2024

	2025			2024		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Public Support:						
Grant revenue	\$ 10,219,892	\$ -	\$ 10,219,892	\$ 13,836,143	\$ -	\$ 13,836,143
Contract revenue	16,259	-	16,259	241,484	-	241,484
Contributions and donations	636,639	-	636,639	874,028	-	874,028
Net patient service revenue	1,852,117	-	1,852,117	2,804,288	-	2,804,288
Pharmacy revenue	1,171,539	-	1,171,539	6,058,620	-	6,058,620
Subsidy from Parent	1,488,120	-	1,488,120	1,439,709	-	1,439,709
Other revenue	81,938	-	81,938	177,516	-	177,516
Total revenue and public support	15,466,504	-	15,466,504	25,431,788	-	25,431,788
Expenses:						
Program services	15,472,258	-	15,472,258	24,139,537	-	24,139,537
Supporting services:						
Management and general	3,578,077	-	3,578,077	1,953,453	-	1,953,453
Fundraising and development	2,875	-	2,875	16,789	-	16,789
Total supporting services	3,580,952	-	3,580,952	1,970,242	-	1,970,242
Total expenses	19,053,210	-	19,053,210	26,109,779	-	26,109,779
Change in net assets	(3,586,706)	-	(3,586,706)	(677,991)	-	(677,991)
Net Assets, Beginning of Year	(6,186,990)	-	(6,186,990)	(5,508,999)	-	(5,508,999)
Net Assets, End of Year	\$ (9,773,696)	\$ -	\$ (9,773,696)	\$ (6,186,990)	\$ -	\$ (6,186,990)

See accompanying notes to financial statements.

Children's Diagnostic & Treatment Center, Inc.
Statement of Functional Expenses
For the Year Ended June 30, 2025

	Program Services					Supporting Services			Total Expenses
	Early Steps	Comprehensive Family AIDS Program	Primary Care	Other Programs	Total Program Services	Management and General	Fundraising and Development	Total Supporting Services	
Personnel Costs:									
Payroll - general staff	\$ 4,743,757	\$ 124,700	\$ 386,529	\$ 1,115,806	\$ 6,370,792	\$ 866,048	\$ 105	\$ 866,153	\$ 7,236,945
Payroll - physician	118,832	7,680	370,770	187,593	684,875	-	-	-	684,875
Employee benefits, net	1,265,541	30,317	199,595	337,183	1,832,636	105,162	25	105,187	1,937,823
Total personnel costs	<u>6,128,130</u>	<u>162,697</u>	<u>956,894</u>	<u>1,640,582</u>	<u>8,888,303</u>	<u>971,210</u>	<u>130</u>	<u>971,340</u>	<u>9,859,643</u>
Other Expenses:									
Common services	188,915	3,915	29,526	47,519	269,875	-	-	-	269,875
Fees	3,751,926	1,558	15,238	98,049	3,866,771	287,594	2,426	290,020	4,156,791
Insurance	-	-	-	300,245	300,245	28,369	-	28,369	328,614
Leases and rentals	117,095	5,000	48,738	229,701	400,534	77,400	-	77,400	477,934
Other expenses	228,970	2,233	28,990	118,456	378,649	23,256	-	23,256	401,905
Provision for credit losses	-	-	-	-	-	1,873,705	-	1,873,705	1,873,705
Repairs and maintenance	1,102	-	8,155	3,618	12,875	92,168	-	92,168	105,043
Supplies	43,700	5,603	61,433	1,019,558	1,130,294	17,843	11	17,854	1,148,148
Utilities	78,197	4,599	14,727	70,670	168,193	38,448	308	38,756	206,949
Total other expenses	<u>4,409,905</u>	<u>22,908</u>	<u>206,807</u>	<u>1,887,816</u>	<u>6,527,436</u>	<u>2,438,783</u>	<u>2,745</u>	<u>2,441,528</u>	<u>8,968,964</u>
Depreciation	<u>8,675</u>	<u>390</u>	<u>3,112</u>	<u>44,342</u>	<u>56,519</u>	<u>168,084</u>	<u>-</u>	<u>168,084</u>	<u>224,603</u>
Total expenses	<u>\$ 10,546,710</u>	<u>\$ 185,995</u>	<u>\$ 1,166,813</u>	<u>\$ 3,572,740</u>	<u>\$ 15,472,258</u>	<u>\$ 3,578,077</u>	<u>\$ 2,875</u>	<u>\$ 3,580,952</u>	<u>\$ 19,053,210</u>

See accompanying notes to financial statements.

Children's Diagnostic & Treatment Center, Inc.
Statement of Functional Expenses
For the Year Ended June 30, 1905

	Program Services				Supporting Services				Total Expenses
	Early Steps	Comprehensive Family AIDS Program	Primary Care	Other Programs	Total Program Services	Management and General	Fundraising and Development	Total Supporting Services	
Personnel Costs:									
Payroll - general staff	\$ 4,784,879	\$ 1,434,022	\$ 454,372	\$ 2,433,130	\$ 9,106,403	\$ 1,037,374	\$ 122	\$ 1,037,496	\$ 10,143,899
Payroll - physician	139,423	54,028	257,219	292,755	743,425	-	-	-	743,425
Agency	-	8,824	51,864	(23,567)	37,121	48,013	-	48,013	85,134
Employee benefits	1,354,061	397,923	198,353	742,411	2,692,748	(45,055)	13	(45,042)	2,647,706
Total personnel costs	6,278,363	1,894,797	961,808	3,444,729	12,579,697	1,040,332	135	1,040,467	13,620,164
Other Expenses:									
Common services	576,051	164,708	72,499	333,328	1,146,586	(6,858)	-	(6,858)	1,139,728
Fees	4,056,869	9,383	15,354	88,175	4,169,781	292,941	200	293,141	4,462,922
Insurance	-	-	-	162	162	10,256	-	10,256	10,418
Leases and rentals	217,876	60,926	28,443	93,718	400,963	81,430	-	81,430	482,393
Other expenses	274,448	21,813	41,899	200,949	539,109	11,082	13,333	24,415	563,524
Provision for credit losses	-	-	-	-	-	354,875	-	354,875	354,875
Repairs and maintenance	1,103	1,775	6,823	3,202	12,903	27,456	-	27,456	40,359
Supplies	48,664	42,835	46,624	4,869,648	5,007,771	24,821	2,414	27,235	5,035,006
Utilities	109,075	31,952	12,332	75,562	228,921	35,400	707	36,107	265,028
Total other expenses	5,284,086	333,392	223,974	5,664,744	11,506,196	831,403	16,654	848,057	12,354,253
Depreciation	15,779	1,440	7,117	29,308	53,644	81,718	-	81,718	135,362
Total expenses	\$ 11,578,228	\$ 2,229,629	\$ 1,192,899	\$ 9,138,781	\$ 24,139,537	\$ 1,953,453	\$ 16,789	\$ 1,970,242	\$ 26,109,779

See accompanying notes to financial statements.

Children's Diagnostic & Treatment Center, Inc.
Statements of Cash Flows
For the Years Ended June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Cash Flows From Operating Activities:		
Change in net assets	\$ (3,586,706)	\$ (677,991)
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Depreciation	224,603	135,362
Provision for credit losses	1,873,705	354,875
Reduction in the carrying amount of right-of-use asset - operating lease	342,619	331,654
Changes in assets and liabilities:		
(Increase) decrease in assets:		
Due from patients and others, net	(248,953)	(934,945)
Grants receivable	(546,421)	(85,569)
Other assets	(502,192)	126,583
Increase (decrease) in liabilities:		
Accounts payable and accrued expenses	(455,779)	144,059
Accrued salaries	(10,555)	(426,267)
Refundable advances	465,049	(73,732)
Operating lease liability	(300,104)	(276,440)
Accrued leave benefits	(138,419)	(72,953)
Net cash used in operating activities	<u>(2,883,153)</u>	<u>(1,455,364)</u>
Cash Used In Investing Activities:		
Purchases of property and equipment	(136,152)	(143,290)
Cash Provided By Financing Activities:		
Due to Parent	<u>483,415</u>	<u>3,430,445</u>
Net (decrease) increase in cash	(2,535,890)	1,831,791
Cash, Beginning of Year	<u>2,563,420</u>	<u>731,629</u>
Cash, End of Year	<u>\$ 27,530</u>	<u>\$ 2,563,420</u>

See accompanying notes to financial statements.

Note 1 - Organization and Operations

Children's Diagnostic & Treatment Center, Inc. (the "Organization"), a Florida not-for-profit corporation was incorporated in 2000. The North Broward Hospital District (a governmental entity) (the "Parent") is the sole member of the Organization. The Organization is a component unit of the Parent, as defined by the Government Accounting Standards Board. The Organization provides comprehensive prevention, intervention, and treatment services to children and youth faced with serious physical, social and other developmental, and special health care needs by building supports, linking to resources, and providing educational services that will foster hope, healing, and comfort.

The Organization is funded principally through patient service revenue, donations and grants from federal, state, and local entities.

Note 2 - Summary of Significant Accounting Policies

Basis of accounting: The Organization uses the accrual basis of accounting for financial reporting purposes, which is in accordance with generally accepted accounting principles ("U.S. GAAP"). Revenues are recognized when earned and expenses are recognized when incurred.

Basis of presentation: The financial statement presentation follows the recommendations of U.S. GAAP, whereby, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Net assets: Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor-imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

- *Net Assets Without Donor Restrictions* - Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.
- *Net Assets With Donor Restrictions:* Net assets subject to donor (or certain grantor) imposed restrictions. Some restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor or grantor. Other restrictions are perpetual in nature, where the donor or grantor stipulates that resources be maintained in perpetuity.

Contributions restricted by donors are reported as increases in net assets without donor restrictions if the restrictions expire (that is, when a stipulated time restriction ends or purpose restriction is accomplished) in the reporting period in which the revenue is recognized. All other donor-restricted contributions are reported as increases in net assets with donor restrictions, depending on the nature of the restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

All contributions are considered available for general use, unless specifically restricted by donor or subject to other legal restrictions.

Note 2 - Summary of Significant Accounting Policies (continued)

Cash and cash equivalents: The Organization considers all highly liquid investments with a maturity of three months or less when purchased to be cash equivalents. At June 30, 2025 and 2024, there were no cash equivalents.

Due from patients and others: Effective July 1, 2024 (the beginning of the current fiscal year), the Organization early adopted ASU 2025-05, *Financial Instruments—Credit Losses* (Topic 326): *Measurement of Credit Losses for Accounts Receivable and Contract Assets*. The amendments provide a practical expedient that allows entities, when estimating expected credit losses for current accounts receivable and current contract assets arising from transactions accounted for under ASC 606, to assume that current conditions as of the balance sheet date do not change over the remaining life of those assets. The ASU also permits entities other than public business entities that have elected the practical expedient to make an accounting policy election to consider subsequent cash collections after the balance sheet date when estimating expected credit losses on those assets. The Organization applied the guidance prospectively, and the adoption did not have a material effect on the financial statements.

The Organization elected the practical expedient for current patient accounts receivable (and current contract assets, if any) arising from transactions accounted for under ASC 606. In addition, as a nonpublic entity, the Organization elected the accounting policy to consider subsequent cash collections when estimating expected credit losses for those assets. For the year ended June 30, 2025, the Organization evaluated collections received through September 30, 2025 in developing its estimate of expected credit losses. These elections are applied consistently to all qualifying assets.

Due from patients and others is reduced by an allowance for credit losses. The Organization assesses collectability by reviewing accounts receivable on a collective basis where similar risk characteristics exist. In determining the amounts of the allowance for credit losses, the Organization considers historical collectability and makes judgements about the creditworthiness of the pool of customers based on credit evaluations. For current patient accounts receivable (and current contract assets, if any) arising from ASC 606 transactions, the Organization applies the ASU 2025-05 practical expedient and therefore assumes current conditions at the balance sheet date remain unchanged over the remaining life of the asset. For other receivables, if any not within the scope of these elections, the Organization continues to consider historical losses, current conditions, and reasonable and supportable forecasts as required by ASC 326.

The differences between the standard rates (or discounted rates if negotiated) and the amounts actually collected after all reasonable collection efforts have been exhausted is charged off against the allowance for credit losses. The allowance for credit losses was approximately \$ 248,000 and \$ 944,000 as of June 30, 2025 and 2024, respectively.

Grant receivables: Grant receivables consist of federal, state and local awards from various agencies. Management has determined the receivable balance to be fully collectible as of June 30, 2025 and 2024, and a provision for uncollectible accounts is not necessary.

Note 2 - Summary of Significant Accounting Policies (continued)

Property and equipment: Property and equipment are recorded at cost if purchased or, if donated, at their estimated fair value at the time donation, less accumulated depreciation. In accordance with the Organization's policy, capitalization of assets is done only when the cost of a single item or aggregate purchase exceeds \$ 5,000; or a cumulative or bulk purchase, as defined in the policy, exceeds \$ 10,000 or \$ 25,000, respectively. The Organization follows the policy of providing for depreciation using the straight-line method over the estimated useful life of each type of asset which is as follows:

Building improvements	5-40 years
Furniture and fixtures	10-15 years
Computer equipment	5-10 years
Land improvements	5-25 years

When assets are sold or otherwise disposed of, the cost and related depreciation are removed from the accounts, and any resulting gain or loss is included in the statement of activities. Costs of maintenance and repairs that do not improve or extend the useful lives of the respective assets are expensed as incurred.

Leases: At lease commencement date, each lease is evaluated to determine whether it will be classified as an operating or finance lease. Leases are included in operating lease right-of-use ("ROU") assets and lease liabilities on the balance sheet. ROU assets and lease liabilities reflect the present value of the future minimum lease payments over the lease term. The Organization does not report ROU assets and lease liabilities for its short term leases (leases with a term of 12 months or less). Instead, the lease payments of those leases are reported as lease expense on a straight-line basis over the lease term.

Revenue and revenue recognition: The Organization recognizes grants and contributions when cash, securities, other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met or explicitly waived. At June 30, 2025 and 2024, there were no unconditional or conditional promises to give.

Amounts received prior to meeting certain conditions, including measurable performance or other barrier, providing the unit of service, and/or incurring qualifying expenditures in compliance with the specific grant or contract are reported as a liability, refundable advances, in the statement of financial position.

A significant portion of the Organization's revenue is derived from cost-reimbursable federal, state, and local contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Organization incurs expenditures in compliance with specific contract or grant provisions. Amounts received prior to incurring qualifying expenditures are reported as refundable advances in the statement of financial position.

Note 2 - Summary of Significant Accounting Policies (continued)

Contract revenue is generally billed monthly and is derived from units of service contracts. Amounts received are recognized as revenue at the point in time when the health/medical service (the performance obligation) has been provided in compliance with the specific contract.

Patient service revenue is reported at the amount that reflects the consideration to which the Organization expects to be entitled to in exchange for providing patient care. These amounts are due from patients, third-party payers (including health insurers and government programs) and others and includes variable consideration for retroactive adjustments due to settlement of audits, reviews and investigations. Generally, the Organization bills patients and third-party payers several days after the services are performed and payment is due within 30 days.

The Organization determines the transaction price based on standard charges for goods and services provided, reduced by contractual adjustments provided to third-party payers, discounts provided to uninsured patients in accordance with the Organization's policy and/or implicit price concessions provided to uninsured patients. The Organization determines its estimates of contractual adjustments and discounts based on contractual agreements, its discount policies, and historical experience. The Organization determines its estimate of implicit price concessions based on historical collection experience with each class of patients.

Laws and regulations concerning government programs, including Medicare and Medicaid, are complex and subject to varying interpretation. As a result of investigations by governmental agencies, various health care organizations have received requests for information and notices regarding alleged noncompliance with those laws and regulations, which, in some instances, have resulted in organizations entering into significant settlement agreements. Compliance with such laws and regulations may also be subject to future government review and interpretation as well as significant regulatory action, including fines, penalties, and potential exclusion from the related programs. There can be no assurance that regulatory authorities will not challenge the Organization's compliance with these laws and regulations, and it is not possible to determine the impact (if any) such claims or penalties would have upon the Organization. In addition, the contracts the Organization has with commercial payers also provide for retroactive audit and review of claims.

Consistent with the Organization's mission, care is provided to patients regardless of their ability to pay. Therefore, the Organization has determined it has provided implicit price concessions to uninsured patients and patients with other uninsured balances (for example, copays and deductibles). The implicit price concessions included in estimating the transaction price represent the difference between amounts billed to patients and the amounts the Organization expects to collect based on its collection history with those patients.

The Organization participates in the 340B drug pricing program ("340B Program"), which enables qualifying health care providers to purchase drugs from pharmaceutical suppliers at a substantial discount. 340B Program revenue is recognized as prescriptions are filled to qualified patients and payment is due/received within 30 days.

Note 2 - Summary of Significant Accounting Policies (continued)

Functional expenses: The costs of providing the various programs and supporting services have been summarized on a functional basis in the statement of activities. The statement of functional expenses presents the natural classification detail of expenses by functions. Expenses that can be directly identified with a program or supporting service are charged accordingly. The financial statements report certain categories of expenses that are attributed to more than one program or supporting function. Therefore, expenses require allocation on a reasonable basis that is consistently applied. The expenses include compensation, taxes and fringe benefits, professional fees, building occupancy costs, provision for depreciation and others, are allocated on the basis of estimates of time and effort, or square footage.

Contributed goods and services: The Organization pays for most services requiring specific expertise. However, when services requiring specific expertise are contributed, they are reported as contributions at their estimated fair value if such services create or enhance non-financial assets, or would have been purchased if not provided by contribution, require specialized skills and are provided by individuals possessing such specialized skills. Contributed goods are recorded at their estimated fair market value when received. During the years ended June 30, 2025 and 2024, no significant contributions of services were received.

Income taxes: The Organization qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and as such, is only subject to federal income taxes on unrelated business income. Per management, there were no income taxes resulting from unrelated business income during the years ended June 30, 2025 and 2024.

Accounting standards prescribe rules for the recognition, measurement, classification, and disclosure in the financial statements of uncertain tax positions taken or expected to be taken in the Organization's tax returns. Management has determined that the Organization does not have any uncertain tax positions and associated unrecognized benefits that materially impact the financial statements or related disclosures.

Since tax matters are subject to some degree of uncertainty, there can be no assurance that the Organization's tax returns will not be challenged by the taxing authorities and that the Organization will not be subject to additional tax, penalties, and interest as a result of such challenges. Any interest and penalties associated with tax positions would be recognized as supporting services and expenses - other on the statement of activities. There were no interest and penalties recognized in the financial statements for the current year. Generally, the Organization's tax returns remain open for federal income tax examination for three years from the date of filing.

Use of estimates: In preparing the financial statements in conformity with accounting principles generally accepted in the United States of America, management is required to make estimates and assumptions that affect the reported amounts and disclosure of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note 2 - Summary of Significant Accounting Policies (continued)

Concentrations of credit risk: Financial instruments, which potentially subject the Organization to concentrations of credit risk, consist primarily of receivables, cash and cash equivalents. The concentration of credit risk with respect to receivables is primarily due to the economic dependency in federal, state and other agencies and the ability to obtain authorization, process and collect balances timely. The Organization has cash and cash equivalents in financial institutions that are insured by the Federal Deposit Insurance Corporation (“FDIC”). At June 30, 2024, there was approximately \$ 2,063,000 held in excess of the FDIC limits. There was no excess at June 30, 2025. Cash is maintained with what management believes to be high quality financial institutions to limit its risk.

Date of management review: In accordance with U.S. GAAP, the Organization has evaluated subsequent events through December 19, 2025, the date on which these financial statements were available to be issued. There were no material subsequent events that required additional disclosure or recognition in these consolidated financial statements.

Note 3 - Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, is estimated and comprise the following:

	<u>2025</u>	<u>2024</u>
Financial Assets:		
Cash and cash equivalents	\$ 27,530	\$ 2,563,420
Due from patients and others, net of allowance for uncollectibles	193,420	1,818,172
Grant receivables	<u>2,886,675</u>	<u>2,340,254</u>
Financial assets available within one year to meet cash needs for general expenditures within one year	<u>\$ 3,107,625</u>	<u>\$ 6,721,846</u>

As part of the Organization’s liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities and other obligations come due. In addition to financial assets available to meet general expenditures over the next 12 months, the Organization anticipates collecting sufficient revenue to cover general expenditures. Additionally, as discussed in Note 5, the Parent provides funding for certain expenses.

Children's Diagnostic & Treatment Center, Inc.
Notes to Financial Statements
June 30, 2025 and 2024

Note 4 - Property and Equipment

Property and equipment consist of the following at June 30:

	2025	2024
Building improvements	\$ 1,384,047	\$ 1,483,070
Furniture and fixtures	844,558	865,370
Computer equipment	252,593	318,437
Land improvements	15,280	15,280
	2,496,478	2,682,157
Less: accumulated depreciation	1,289,836	1,431,557
	1,206,642	1,250,600
Construction-in-progress	65,915	110,408
	\$ 1,272,557	\$ 1,361,008

During the year ended June 30, 2025, the Organization disposed of and wrote off property and equipment with a cost and accumulated depreciation of \$ 366,324.

Note 5 - Due To Parent

Due to Parent represents operating expenses and other amounts incurred by the Parent on behalf of the Organization. These amounts include allocations made by the Parent for estimated worker's compensation, malpractice claims, and certain post-employment benefits. The Organization's risk management function is performed by the Parent and any claims against the Organization would be paid to the Parent by the Organization. Management is not aware of any current claims asserted against the Organization. Additionally, the Parent is the employer for all Organization staff members and would satisfy all post-employment obligations which would be reimbursed by the Organization. As of June 30, 2025 and 2024, Due to Parent was approximately \$ 12,007,000 and \$ 12,495,000, respectively.

Note 6 - Related-Party Transactions

The Organization was established to provide medical, health care and family care services to children. The Organization is reported as a division of the Parent. The Parent makes payments for the various expenses such as employee's health insurance, general insurance and pension costs, and charges these expenses to the Organization. As of June 30, 2025 and 2024, the liability for these expenses is computed and allocated by the Parent. The Parent provided funding to the Organization to cover operating expenses of approximately \$ 1,488,000 and \$ 1,440,000 for the years ended June 30, 2025 and 2024, respectively.

The Organization leases various facilities through its Parent. The Organization's primary operations are in a building owned by the Parent. The Organization paid the Parent approximately \$ 36,000 per month for these facilities in 2025 and 2024. See Note 8 for additional information on the leases.

Note 6 - Related-Party Transactions (continued)

The Parent maintains a single-employer, noncontributory defined benefit (cash balance) pension plan (the "Plan") covering substantially all full-time and part-time eligible employees. Employees are eligible for Plan participation after completing one year of credited service and the attainment of age 21. Benefits are vested after five years of credited service. Normal retirement age under the Plan is 65 with provisions for early retirement if the participant is between 55-64 years of age and has attained five years of credited service. The Organization's portion of pension plan expenses, including other-post employment benefits, for the years ended June 30, 2025 and 2024, were approximately \$ 402,000 and \$ 448,000, respectively. In addition, the Organization recorded a change in value of pension and other post-employment benefits for the years ended June 30, 2025 and 2024, of approximately \$ 172,000 and \$ 288,000, respectively.

Effective January 1, 1990, the Parent implemented a defined contribution plan, the Star Plus 403(b) Plan, (the "403(b) Plan") for all employees. In a defined contribution plan, benefits depend solely on amounts contributed to the plan plus investment earnings or losses. Employees are eligible to participate immediately, and full-time and part-time employees are eligible for employer matching contributions upon completion of one year of service. The Parent's Board of Directors approved the 403(b) Plan, which requires an employer contribution match of 100% of the employee's contribution not to exceed 1% of the employee's compensation (subject to limitations) and 35% of the employee's contribution between 1% and 4% of the employee's compensation. The Organization's portion of employer contributions for the years ended June 30, 2025 and 2024, were approximately \$ 148,000 and \$ 215,000, respectively.

Note 7 - Net Patient Service Revenue

Net patient service revenue consisted of the following for the years ended June 30:

	<u>2025</u>	<u>2024</u>
Gross patient service revenue	\$ 3,904,218	\$ 4,947,324
Contractual allowances:		
Medicare	10,406	20,944
Medicaid	15,760	23,127
HMO/PPO	1,575,049	1,315,669
Commercial	450,886	783,296
Total allowances	<u>2,052,101</u>	<u>2,143,036</u>
Net patient service revenue	\$ <u>1,852,117</u>	\$ <u>2,804,288</u>

Patient service revenue net of contractual allowances, by payor consisted of the following for the years ended June 30:

	<u>2025</u>	<u>2024</u>
Medicare	\$ (1,293)	\$ 38,519
Medicaid	12,605	37,581
HMO/PPO	1,991,344	2,842,296
Commercial	<u>(150,539)</u>	<u>(114,108)</u>
Net patient service revenue	\$ <u>1,852,117</u>	\$ <u>2,804,288</u>

Note 8 - Operating Lease

In July 2022, the Organization extended their operating lease agreement for office space. The lease expires on June 30, 2034 and the Organization has the option to renew the lease for an additional term of ten years. The Organization did not include the option as it was determined that it was unlikely that they would utilize the space. Monthly rent payments are approximately \$ 36,000, subject to an annual 3% increase.

The discount rate 3.81% was determined using the Organization's incremental borrowing rate. The lease has a weighted average remaining lease term of 9 years at June 30, 2025. Total lease cost reported in the statement of activities for the year ended June 30, 2025 was approximately \$ 477,900.

Operating lease payments are expected to be paid approximately as follows:

Year Ending June 30,	Amount
2026	\$ 449,000
2027	463,000
2028	476,000
2029	491,000
2030	505,500
Thereafter	<u>1,609,200</u>
	3,993,700
Less: present value discount	<u>(570,500)</u>
	<u>\$ 3,423,200</u>

Note 9 - Commitments and Contingencies

Contingency: The Organization receives a significant portion of its funding from federal, state and local grants that are renewed depending on the availability of funds and the Organization's compliance with the requirements of the contracts and grants. Therefore, continued funding under these grants is not guaranteed. A significant reduction in the level of funding, if this were to occur, would have an effect on the Organization's ability to carry out its programs and activities.

Grant monies received and disbursed by the Organization are for specific purposes and are subject to audit by the grantor agencies. Such audit may result in requests for reimbursements due to disallowed expenditures. Based upon prior experiences, the Organization does not believe that such disallowance, if any, would have a material effect on the financial position of the Organization.

Litigation: From time to time, the Organization is involved in legal proceedings arising in the ordinary course of business. The Organization believes there is no pending litigation against it that could have, individually or in the aggregate, a material adverse effect on its financial position, results of activities or cash flows.

Note 10 - Current Expected Credit Losses

Changes in allowance for credit losses during the year ended June 30, 2025 and 2024 were as follows:

	<u>2025</u>	<u>2024</u>
Balance, beginning of year	\$ 944,226	\$ 598,265
Bad debt expense	1,873,705	354,875
Write-offs	(2,570,370)	(11,286)
Recoveries	-	2,372
Balance, end of year	<u>\$ 247,561</u>	<u>\$ 944,226</u>

SUPPLEMENTAL INFORMATION

**Children's Diagnostic & Treatment Center, Inc.
Schedule of Expenditures of Federal Awards
and State Financial Assistance
For the Year Ended June 30, 2025**

Federal/State Grantor/Pass-through Grantor/ Federal Program/State Project or Cluster Title	Assistance Listing No./CSFA No.	Pass-Through Entity Identifying Number/State Contract/Grant No.	Expenditures	Provided to Subrecipients
Federal Agency Name:				
U.S. Department of Health and Human Services - Pass-through State of Florida - Department of Health - HIV Prevention Activities - Health Department Based (TOPWA)				
	93.940	CODTB	\$ 10,216	\$ -
Children's Medical Services Pediatric HIV				
	93.994	COQVV R2A0	2,590	-
HIV Care Formula Grants				
	93.917	BW803 R3	2,504	-
Total U.S. Department of Health and Human Services			<u>15,310</u>	<u>-</u>
U.S. Department of Education - Pass-through State of Florida Department of Health - Special Education-Grants for Infants and Families (EIP)				
	84.181	COQZD	3,665,237	-
Total Expenditures of Federal Awards			<u>\$ 3,680,547</u>	<u>\$ -</u>
State Agency Name:				
Direct Projects:				
State of Florida, Department of Health - Children's Special Health Care - Developmental Evaluation				
	64.022	COQZD	\$ 5,757,773	\$ -
Total Expenditures of State Financial Assistance			<u>\$ 5,757,773</u>	<u>\$ -</u>

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

Children's Diagnostic & Treatment Center, Inc.
Notes to Schedule of Expenditures of Federal Awards and
State Financial Assistance
June 30, 2025

Note 1 - Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance (the "Schedule") presents the activity of all federal awards and state financial assistance of Children's Diagnostic & Treatment Center, Inc. (the "Organization") for the year ended June 30, 2025. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and Chapter 10.650, *Rules of the Auditor General*. Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

Note 2 - Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following cost principles contained in Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and Chapter 10.650, *Rules of the Auditor General*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3 - Indirect Cost Rate

The Organization did not elect to use the de minimis indirect cost rate allowed under the Uniform Guidance.

INTERNAL CONTROLS AND COMPLIANCE

**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
Children's Diagnostic & Treatment Center, Inc.

We have audited, 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, the financial statements of Children's Diagnostic & Treatment Center, Inc. (a nonprofit organization) (the "Organization"), which comprise the statement of financial position as of June 30, 2025, and the related 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 December 19, 2025.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Fort Lauderdale
December 19, 2025

**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 10.650,
RULES OF THE FLORIDA AUDITOR GENERAL**

To the Board of Directors
Children's Diagnostic & Treatment Center, Inc.

Report on Compliance for Each Major Federal Program and State Project

Opinion on Each Major Federal Program and State Project

We have audited the Children's Diagnostic & Treatment Center, Inc.'s (a nonprofit organization) (the "Organization") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the compliance requirements described in the *Department of Financial Services' State Projects Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs and state projects for the year ended June 30, 2025. The Organization's major federal programs and state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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

Basis for Opinion on Each Major Federal Program and State Project

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

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

"Citrin Cooperman" is the brand under which Citrin Cooperman & Company, LLP, a licensed independent CPA firm, and Citrin Cooperman Advisors LLC serve clients' business needs. The two firms operate as separate legal entities in an alternative practice structure. The entities of Citrin Cooperman & Company, LLP and Citrin Cooperman Advisors LLC are independent member firms of the Moore North America, Inc. (MNA) Association, which is itself a regional member of Moore Global Network Limited (MGNL). All the firms associated with MNA are independently owned and managed entities. Their membership in, or association with, MNA should not be construed as constituting or implying any partnership between them.

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.650, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program and/or state project on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program and/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 and/or state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

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



Fort Lauderdale
December 19, 2025

**Children's Diagnostic & Treatment Center, Inc.
 Schedule of Findings and Questioned Costs
 For the Year Ended June 30, 2025**

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: *Unmodified Opinion*

Internal control over financial reporting:

Material weakness(es) identified? yes no

Significant deficiency(ies) identified? yes none reported

Noncompliance material to financial statements noted? yes no

Federal Programs and State Projects

Internal control over major federal programs and state projects:

Material weakness(es) identified? yes no

Significant deficiency(ies) identified? yes none reported

Type of auditor's report issued on compliance for major federal programs and state projects: *Unmodified Opinion*

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) or Chapter 10.650? yes no

Identification of major federal program and state project:

Assistance	
<u>Listing No.</u>	<u>Name of Federal Program or Cluster</u>
84.181	U.S. Department of Education - Special Education - Grants for Infants and Families
<u>CSFA No.</u>	<u>Name of State Project or Cluster</u>
64.022	State of Florida Department of Health - Children's Special Health Care - Developmental Evaluation

Dollar threshold used to distinguish between Type A and Type B programs/projects: \$ 750,000 federal programs and state projects

Auditee qualified as low-risk auditee? yes no

**Children's Diagnostic & Treatment Center, Inc.
Schedule of Findings and Questioned Costs
(Continued)
For the Year Ended June 30, 2025**

SECTION II - FINANCIAL STATEMENTS FINDINGS

None Reported.

SECTION III - FEDERAL PROGRAMS AND STATE PROJECTS FINDINGS AND QUESTIONED COSTS

None Reported.