

FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

The Crisis Center of Tampa Bay, Inc.

September 30, 2023 and 2022

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
The Crisis Center of Tampa Bay, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of The Crisis Center of Tampa Bay, Inc. (the "Crisis Center"), which comprise the statement of financial position as of September 30, 2023, and the related statements of activities, cash flows, and functional expenses 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 Crisis Center as of September 30, 2023, 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 Crisis Center 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.

Prior Period Financial Statements

The financial statements of The Crisis Center of Tampa Bay, Inc. as of and for the year ended September 30, 2022, were audited by other auditors whose report dated April 24, 2023, expressed an unmodified opinion on those statements.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of 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 10.650, *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.

The accompanying schedule of state earnings, schedule of related party transaction adjustments, schedule of bed-day availability payments, and schedule of substance abuse & mental health services program/cost center actual expenses and revenue, as required by the Florida Administrative Code 65E-14.003(a), are presented for purposes of additional analysis and are not a required part of the financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated February 21, 2024, on our consideration of the Crisis Center's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Crisis Center'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 Crisis Center's internal control over financial reporting and compliance.

Tampa, Florida
February 21, 2024



The Crisis Center of Tampa Bay, Inc.
STATEMENTS OF FINANCIAL POSITION

September 30,

	2023	2022
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 699,374	\$ 1,223,183
Grants receivable	2,566,802	1,516,798
Program service fees receivable	1,363,726	1,142,478
Pledges receivable, net	405,775	325,723
Prepaid expenses and other current assets	188,340	354,756
Total current assets	5,224,017	4,562,938
PROPERTY AND EQUIPMENT, net of accumulated depreciation	2,659,979	2,805,270
PLEDGES RECEIVABLE, net	581,149	510,836
TOTAL ASSETS	\$ 8,465,145	\$ 7,879,044
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 1,640,520	\$ 902,116
Accrued expenses	769,036	806,900
Deferred revenue	5,000	428,352
Current portion of notes payable	61,816	56,935
Current portion of deferred CARES Act payroll taxes	-	212,249
Total current liabilities	2,476,372	2,406,552
LONG-TERM LIABILITIES		
Notes payable, less current portion	960,588	1,022,856
Total liabilities	3,436,960	3,429,408
NET ASSETS		
Without donor restrictions	3,467,179	3,103,001
With donor restrictions	1,561,006	1,346,635
	5,028,185	4,449,636
TOTAL LIABILITIES AND NET ASSETS	\$ 8,465,145	\$ 7,879,044

The accompanying notes are an integral part of these statements.

The Crisis Center of Tampa Bay, Inc.

STATEMENTS OF ACTIVITIES

For the years ended September 30,

	2023			2022		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Public support and revenue						
Public support						
Federal grants and contracts	\$ 6,994,678	\$ -	\$ 6,994,678	\$ 4,979,126	\$ -	\$ 4,979,126
State grants	1,345,403	-	1,345,403	534,872	-	534,872
County and other local grants	2,807,774	-	2,807,774	2,785,233	-	2,785,233
United Way	75,054	-	75,054	128,930	-	128,930
Contributions	1,217,366	938,509	2,155,875	709,173	860,770	1,569,943
In-kind contributions	57,972	-	57,972	69,981	-	69,981
Special events, net	-	261,079	261,079	-	243,277	243,277
Total public support	<u>12,498,247</u>	<u>1,199,588</u>	<u>13,697,835</u>	<u>9,207,315</u>	<u>1,104,047</u>	<u>10,311,362</u>
Other revenue						
Program service fees	7,922,208	-	7,922,208	6,464,338	-	6,464,338
Other income (loss)	138,453	(47,458)	90,995	13,304	(76,813)	(63,509)
Total other revenue	<u>8,060,661</u>	<u>(47,458)</u>	<u>8,013,203</u>	<u>6,477,642</u>	<u>(76,813)</u>	<u>6,400,829</u>
Net assets released from restrictions	<u>937,759</u>	<u>(937,759)</u>	<u>-</u>	<u>834,661</u>	<u>(834,661)</u>	<u>-</u>
Total public support and other revenue	<u>21,496,667</u>	<u>214,371</u>	<u>21,711,038</u>	<u>16,519,618</u>	<u>192,573</u>	<u>16,712,191</u>
Expenses						
Program services	<u>17,957,798</u>	<u>-</u>	<u>17,957,798</u>	<u>15,383,447</u>	<u>-</u>	<u>15,383,447</u>
Supporting services						
Management and general	2,429,521	-	2,429,521	2,431,411	-	2,431,411
Development and marketing	745,170	-	745,170	576,489	-	576,489
Total supporting services	<u>3,174,691</u>	<u>-</u>	<u>3,174,691</u>	<u>3,007,900</u>	<u>-</u>	<u>3,007,900</u>
Total expenses	<u>21,132,489</u>	<u>-</u>	<u>21,132,489</u>	<u>18,391,347</u>	<u>-</u>	<u>18,391,347</u>
Change in net assets	364,178	214,371	578,549	(1,871,729)	192,573	(1,679,156)
Net assets at beginning of year	<u>3,103,001</u>	<u>1,346,635</u>	<u>4,449,636</u>	<u>4,974,730</u>	<u>1,154,062</u>	<u>6,128,792</u>
Net assets at end of year	<u>\$ 3,467,179</u>	<u>\$ 1,561,006</u>	<u>\$ 5,028,185</u>	<u>\$ 3,103,001</u>	<u>\$ 1,346,635</u>	<u>\$ 4,449,636</u>

The accompanying notes are an integral part of these statements.

The Crisis Center of Tampa Bay, Inc.

STATEMENTS OF CASH FLOWS

For the years ended September 30,

	<u>2023</u>	<u>2022</u>
Cash flows from operating activities		
Change in net assets	<u>\$ 578,549</u>	<u>\$ (1,679,156)</u>
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	553,709	550,535
Provision on losses on pledges receivable	-	76,813
(Increase) decrease in:		
Grants receivable	(1,050,004)	(336,155)
Program service fees receivable	(221,248)	(315,527)
Pledges receivable, net	(150,365)	(14,428)
Prepaid expenses and other current assets	166,416	(130,681)
Increase (decrease) in:		
Accounts payable and accrued expenses	700,540	241,292
Deferred revenue	(423,352)	363,667
Deferred payroll taxes	<u>(212,249)</u>	<u>(212,249)</u>
Total adjustments	<u>(636,553)</u>	<u>223,267</u>
Net cash used by operating activities	<u>(58,004)</u>	<u>(1,455,889)</u>
Cash flows from investing activities		
Purchase of equipment	<u>(408,418)</u>	<u>(312,097)</u>
Net cash used by investing activities	<u>(408,418)</u>	<u>(312,097)</u>
Cash flows from financing activities		
Proceeds from notes payable	-	1,000,000
Payments on notes payable	<u>(57,387)</u>	<u>(17,979)</u>
Net cash (used) provided by financing activities	<u>(57,387)</u>	<u>982,021</u>
Net decrease in cash and cash equivalents	(523,809)	(785,965)
Cash and cash equivalents at beginning of year	<u>1,223,183</u>	<u>2,009,148</u>
Cash and cash equivalents at end of year	<u>\$ 699,374</u>	<u>\$ 1,223,183</u>
Supplemental disclosure of cash flow information		
Cash paid during the year		
Interest	<u>\$ 74,421</u>	<u>\$ 38,745</u>
Taxes	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of this statement.

The Crisis Center of Tampa Bay, Inc.

STATEMENT OF FUNCTIONAL EXPENSES

September 30, 2023

	Program Services					Supporting Services			Total Expenses
	Gateway	Sexual Assault Services	Corbett Trauma Center	Other Client Services	Transcare	Total Program Services	Management and General	Development and Marketing	
Salaries	\$ 2,156,935	\$ 1,258,293	\$ 1,088,136	\$ 165,036	\$ 4,842,920	\$ 9,511,320	\$ 1,306,447	\$ 403,037	\$ 11,220,804
Employee benefits	205,033	111,148	157,946	16,045	377,288	867,460	182,064	45,641	1,095,165
Payroll taxes and employee related insurance	194,349	114,826	97,303	15,192	444,419	866,089	118,904	36,694	1,021,687
	<u>2,556,317</u>	<u>1,484,267</u>	<u>1,343,385</u>	<u>196,273</u>	<u>5,664,627</u>	<u>11,244,869</u>	<u>1,607,415</u>	<u>485,372</u>	<u>13,337,656</u>
Client assistance	150	8,552	2,626	1,243	-	12,571	-	60	12,631
Community awareness	195,548	2,992	1,329	-	13,775	213,644	3,330	64,296	281,270
Conferences & seminars	2,225	1,705	200	899	1,590	6,619	-	-	6,619
Depreciation	46,236	35,492	11,229	15,683	239,321	347,961	193,590	12,158	553,709
Dues/permits/licenses	2,567	2,313	598	2,263	57,805	65,546	16,802	3,862	86,210
Fuel	-	-	-	-	311,100	311,100	-	-	311,100
Insurance	49,210	29,923	26,255	3,304	1,171,771	1,280,463	88,566	10,316	1,379,345
Interest & bank charges	688	1,881	7,425	193	50,885	61,072	59,831	15,181	136,084
IT Support & expenses	119,244	67,431	111,253	5,394	263,832	567,154	121,064	38,538	726,756
Meals	6,128	2,650	1,578	1,235	17,481	29,072	11,049	29,222	69,343
Occupancy expenses	13,727	25,775	96,558	1,404	46,231	183,695	88,577	5,490	277,762
Other employee costs	66,203	5,630	3,407	1,955	75,947	153,142	51,784	12,350	217,276
Postage & shipping	2	28	629	-	25,892	26,551	1,028	2,157	29,736
Printing & publications	8,947	1,526	785	189	8,815	20,262	636	37,820	58,718
Professional fees & contract labor	47,861	14,587	11,707	236	54,445	128,836	123,019	6,088	257,943
Repairs & maintenance	61	90	97	8	171,074	171,330	570	32	171,932
Subcontractors	1,744,663	-	429,746	-	372,545	2,546,954	-	-	2,546,954
Supplies	28,412	31,878	7,509	165	190,897	258,861	13,097	3,513	275,471
Telephone & communications	53,727	45,891	69,801	2,531	86,833	258,783	43,593	14,267	316,643
Travel & transportation	8,072	11,788	2,885	461	1,845	25,051	5,570	4,448	35,069
In-kind	-	35,628	8,634	-	-	44,262	-	-	44,262
Total expenses	<u>\$ 4,949,988</u>	<u>\$ 1,810,027</u>	<u>\$ 2,137,636</u>	<u>\$ 233,436</u>	<u>\$ 8,826,711</u>	<u>\$ 17,957,798</u>	<u>\$ 2,429,521</u>	<u>\$ 745,170</u>	<u>\$ 21,132,489</u>

The accompanying notes are an integral part of this statement.

The Crisis Center of Tampa Bay, Inc.

STATEMENT OF FUNCTIONAL EXPENSES

September 30, 2022

	Program Services					Supporting Services		Total Expenses	
	Gateway	Sexual Assault Services	Corbett Trauma Center	Other Client Services	Transcare	Total Program Services	Management and General		Development and Marketing
Salaries	\$ 1,558,097	\$ 883,515	\$ 691,999	\$ 306,309	\$ 4,620,241	\$ 8,060,161	\$ 1,320,975	\$ 335,674	\$ 9,716,810
Employee benefits	145,745	92,063	100,876	17,939	321,664	678,287	157,450	43,417	879,154
Payroll taxes and employee related insurance	146,196	79,744	59,450	28,825	466,071	780,286	102,138	28,589	911,013
	<u>1,850,038</u>	<u>1,055,322</u>	<u>852,325</u>	<u>353,073</u>	<u>5,407,976</u>	<u>9,518,734</u>	<u>1,580,563</u>	<u>407,680</u>	<u>11,506,977</u>
Client assistance	1,472	2,702	975	32,529	-	37,678	-	-	37,678
Community awareness	143,895	3,334	1,080	530	2,959	151,798	783	25,599	178,180
Conferences and seminars	1,495	1,732	-	1,448	-	4,675	-	844	5,519
Depreciation	44,377	5,093	17,591	15,683	247,375	330,119	216,906	3,510	550,535
Dues, permits and licenses	6,230	4,791	875	2,188	65,283	79,367	18,010	2,349	99,726
Fuel	-	-	-	-	307,458	307,458	-	-	307,458
Insurance	44,845	24,947	20,667	10,172	1,129,537	1,230,168	59,590	11,991	1,301,749
Interest and bank charges	396	810	2,706	525	32,248	36,685	36,968	10,901	84,554
IT support and expenses	109,135	46,070	80,306	30,074	242,709	508,294	90,719	28,369	627,382
Meals	3,000	2,501	1,652	1,191	15,067	23,411	52,580	14,477	90,468
Occupancy expense	14,020	14,878	125,140	4,460	50,023	208,521	87,378	4,591	300,490
Other employee costs	23,387	6,058	10,114	6,454	68,541	114,554	107,839	4,247	226,640
Postage and shipping	7	35	235	35	22,236	22,548	1,288	2,519	26,355
Printing and publications	579	1,360	1,314	1,758	8,728	13,739	1,007	36,839	51,585
Professional fees and contract labor	37,114	19,383	13,523	518	59,297	129,835	103,578	2,071	235,484
Repairs and maintenance	80	105	85	30	156,839	157,139	641	32	157,812
Subcontractor expenses	1,524,814	-	239,303	-	153,989	1,918,106	435	-	1,918,541
Supplies	25,288	19,807	1,730	1,985	220,020	268,830	19,523	5,997	294,350
Telephone	57,134	17,980	66,070	9,137	93,558	243,879	42,696	11,650	298,225
Travel and transportation	10,904	9,623	4,056	3,453	2,259	30,295	10,907	2,823	44,025
In-kind	-	47,614	-	-	-	47,614	-	-	47,614
Total expenses	<u>\$ 3,898,210</u>	<u>\$ 1,284,145</u>	<u>\$ 1,439,747</u>	<u>\$ 475,243</u>	<u>\$ 8,286,102</u>	<u>\$ 15,383,447</u>	<u>\$ 2,431,411</u>	<u>\$ 576,489</u>	<u>\$ 18,391,347</u>

The accompanying notes are an integral part of this statement.

The Crisis Center of Tampa Bay, Inc.

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2023 and 2022

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Description of Business

The Crisis Center of Tampa Bay, Inc. (the "Crisis Center") is a not-for-profit organization incorporated in the state of Florida in March 1978. The Crisis Center's mission is to ensure that no one in our community has to face crisis alone. The Crisis Center brings help, hope, and healing to people facing serious life challenges or trauma resulting from sexual assault or abuse, domestic violence, financial distress, substance abuse, medical emergency, suicidal thoughts, and emotional problems. The services provided by the Crisis Center to support its efforts include crisis counseling, suicide prevention, 2-1-1 support and referral to community resources through its Gateway call center; forensic exams and advocacy for victims of sexual assault; case management and financial counseling for families and individuals; and community educational programs and workshops. The Crisis Center also provides emergency mental health, interfacility transfers, basic community paramedicine, and basic and advanced life support ambulance services through its TransCare Medical Transportation Services ("TransCare") division.

2. Basis of Accounting

The financial statements of the Crisis Center are prepared under the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

3. Use of Management Estimates

The preparation of financial statements in conformity with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent 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.

4. Net Assets

The net assets of the Crisis Center and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions: Net assets that are not subject to donor-imposed restrictions and may be used for any purpose in performing the objectives of the Crisis Center.

The Crisis Center of Tampa Bay, Inc.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

September 30, 2023 and 2022

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Net Assets With Donor Restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature, and those restrictions will be met by either the actions of the Crisis Center or by the passage of time. Other donor restrictions are perpetual in nature whereby the donor has stipulated the funds be maintained in perpetuity. Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statements of activities. The Crisis Center's net assets with donor restrictions consist of the following:

	<u>2023</u>	<u>2022</u>
Contributions restricted for program activities	\$ 574,082	\$ 538,382
Time restricted pledges	<u>986,924</u>	<u>808,253</u>
	<u>\$ 1,561,006</u>	<u>\$ 1,346,635</u>

5. Cash and Cash Equivalents

Cash equivalents consist of all highly liquid investments purchased with an original maturity of three months or less.

Cash and cash equivalents are maintained at major financial institutions and, at times, balances may exceed federally insured limits. The Crisis Center has not experienced any losses related to these balances.

6. Pledges Receivable

Pledges receivable, which consist of unconditional promises to give, are recognized as increases in net assets with donor restrictions at the time the commitment is made and are released to net assets without donor restrictions upon the passage of time. Unconditional promises to give that are expected to be collected within one year are recorded at their net realizable value. Unconditional promises to give that are expected to be collected in future years are initially reported at fair value estimated by discounting them to their present value at a risk-adjusted discount rate commensurate with the risks involved. Amortization of the discount is recorded as additional contribution revenue. Conditional promises to give are not recorded as pledges receivable until such time as the conditions are substantially met or the pledge becomes unconditional. The Crisis Center records an allowance for uncollectible accounts on pledges receivable to allow for any amounts that may not be recoverable, which is based upon management's judgment, including such factors as prior collection history, the type of receivable, and current economic trends. Based on management's review of pledges receivable, an allowance for uncollectible pledges of approximately \$50,000 is considered adequate at September 30, 2023 and 2022.

The Crisis Center of Tampa Bay, Inc.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

September 30, 2023 and 2022

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

7. Program Service Fees Receivable

Program service fees receivable consist of receivables for emergency mental health and basic life support ambulance services provided through the Crisis Center's TransCare division. The Crisis Center recognizes revenue earned from TransCare services provided to patients having third-party coverage on the basis of contractual rates for such services. For TransCare services provided to self-pay patients, revenues are recognized at the net realizable value, which is estimated based upon historical experience and current trends of actual collections. TransCare revenue is included in the accompanying statements of activities as program service fees revenue and is recorded in the period the related services are rendered, with adjustments in future periods as final settlements are determined.

8. Grants Receivable

The Crisis Center earns revenue from federal, state, and county grants mainly on a cost reimbursement basis. Grant revenue is recognized as revenue in the period during which the related costs are incurred, provided that the conditions under which the grants were provided have been met and the Crisis Center has only perfunctory obligations outstanding. Grants receivable consist of amounts to be reimbursed under these grants. An allowance for uncollectible accounts was not considered necessary at September 30, 2023 and 2022 as all grants receivable are deemed to be collectible. All applicable match requirements have been met for the Crisis Center's major federal program and state project grant contracts for the years ended September 30, 2023 and 2022, as applicable.

9. Property and Equipment

Property and equipment are recorded at cost or, if donated, at fair value on the date of donation. Depreciation is calculated by the straight-line method over the estimated useful lives of the assets, ranging generally from 4 to 40 years. Maintenance and repairs are charged to operations when incurred. Additions, betterments, and renewals exceeding \$1,000 and with an estimated useful life of over one year are capitalized. When property and equipment are sold or otherwise disposed of, the asset account and related accumulated depreciation account are relieved, and any gain or loss is included in the statements of activities as an increase or decrease in net assets without donor restrictions.

The Crisis Center of Tampa Bay, Inc.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

September 30, 2023 and 2022

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

10. Contributions

Unconditional contributions are recognized as revenues in the period received and are reported as increases in the appropriate categories of net assets in accordance with donor restrictions. Expirations of donor-imposed restrictions on net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as net assets released from restrictions. Contributions that include a measurable barrier or those for which the Crisis Center has limited discretion over how the contributions should be spent are recorded as conditional contributions. Conditional contributions are not recognized until they have become unconditional; that is, when the conditions surrounding the indications of the barrier have been met. The Crisis Center had conditional contributions of approximately \$5,000 and \$428,000, at September 30, 2023 and 2022 respectively, which are included in deferred revenue on the accompanying statements of financial position.

11. Revenue Recognition – Program Service Fees

The Crisis Center recognizes program service revenue in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) Topic 606, Revenue from Contracts with Customers, the core principle of which is that an entity should recognize revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled to receive in exchange for those goods or services. To achieve this core principle, five basic criteria must be met before revenue can be recognized: (1) identify the contract with a customer; (2) identify the performance obligations in the contract; (3) determine the transaction price; (4) allocate the transaction price to performance obligations in the contract; and (5) recognize revenue when or as the Crisis Center satisfies a performance obligation.

The Crisis Center has implied contracts with its patients upon each patient service. Separate contractual agreements exist between the Crisis Center and third-party payors that provide for payments to the Crisis Center at amounts which differ from the Crisis Center's established rates. While these agreements are not considered contracts with the patient, they are used for determining the transaction price for services provided to the patient covered by the third-party payors. Generally, the Crisis Center provides ambulance services where each service provided is distinct and future services rendered are not dependent on previously rendered services.

The Crisis Center of Tampa Bay, Inc.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

September 30, 2023 and 2022

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Program service revenue is recognized at the point in time when services are provided. The differences between established billing rates and the amounts reimbursable by third-party payors and patient payments are recorded as contractual adjustments and deducted from revenues. Revenue realizable under third-party payor agreements is subject to change due to examination and retroactive adjustment. Estimated third-party payor settlements are recorded in the period the related services are rendered. The methods of making such estimates are reviewed periodically, and differences between the net amounts accrued and subsequent settlements or estimates of expected settlements are reflected in the current period results of operations. Accounts receivable from patient services are recorded at currently realizable amounts.

12. Special Events

Revenue and support earned from special events is recorded when the event takes place. Net special event revenue consists of the following:

	<u>2023</u>	<u>2022</u>
Gross special events revenue	\$ 306,501	\$ 288,779
Less cost of direct benefits to donors	<u>(45,422)</u>	<u>(45,502)</u>
	<u>\$ 261,079</u>	<u>\$ 243,277</u>

13. In-Kind and Non-Cash Contributions (Contributed Nonfinancial Assets)

During the year ended September 30, 2022, the Crisis Center adopted FASB Accounting Standards Update (ASU) No. 2020-07, *Presentation and Disclosures by Not-For-Profit Entities for Contributed Nonfinancial Assets*. The ASU requires that such contributions are presented separately in the statement of activities. The ASU also requires expanded disclosures surrounding contributed nonfinancial assets.

The Crisis Center reports revenue for the fair value of donated services received when the services require specialized skills, are provided by individuals possessing those skills, and represent services that would have been purchased had they not been donated. Donated services received by the Crisis Center consist primarily of victim advocacy and counseling services and professional fees. During the years ended September 30, 2023 and 2022, approximately \$58,000 and \$70,000 of advocacy and counseling services and professional were recorded as in-kind contribution revenue and in-kind operating expenses in the accompanying statements of activities. Hourly rates are estimated based on comparable rates that were paid to employees in the same positions, as well as the IndependentSector.org value of volunteer time. Professional services are valued based on the amounts that would normally be charged by the vendors to the Crisis Center for such services.

The Crisis Center of Tampa Bay, Inc.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

September 30, 2023 and 2022

NOTE A - DESCRIPTION OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

No contributed nonfinancial assets were restricted, and the Crisis Center only uses such items for its own program activities.

14. Functional Allocation of Expenses

The costs of providing program, general and administrative, and development and marketing services have been summarized on a functional basis in the accompanying statements of activities. Certain expenses are not directly associated with a specific operating area. As such, the Crisis Center identifies these functional expenses and determines the methodology that is best suited for appropriate allocation to the various departments. Amounts allocated include the following:

Building Areas – To allocate the costs of shared resources for building areas, the Crisis Center analyzes the space (expressed in square footage). A calculation of individual square footage to total building square footage is utilized for allocation of building related functional expenses.

Liability Insurance, Casualty Insurance – To allocate the costs of non-descript insurance expenses, a calculation is completed to determine the number of full-time equivalent employees within each of the respective cost centers as compared to the total for the agency. This percentage is applied to apportion expenses to each cost center.

Computers, Software, Server Maintenance, and Telephone – Expenses associated with this category of costs are based upon an allocation of the number of computers, printers, and telephones in each department as compared to the total number of computers, printers, and telephones in the agency.

15. Income Taxes

The Crisis Center is exempt from federal and state income tax under the provisions of Section 501(c)(3) of the Internal Revenue Code and Chapter 220.13 of the Florida Statutes. Accordingly, no provision for income taxes is reflected in the accompanying financial statements. Management is not aware of any activities that would jeopardize the Crisis Center's tax-exempt status or of any tax positions the Crisis Center has taken that are subject to a significant degree of uncertainty.

16. Reclassifications

Certain minor reclassifications have been made to the 2022 financial statements in order to conform to the classifications used in 2023.

The Crisis Center of Tampa Bay, Inc.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

September 30, 2023 and 2022

NOTE B - LIQUIDITY AND AVAILABILITY

The following table reflects the financial assets held by the Crisis Center as of September 30, 2023 and 2022, reduced by amounts that are not anticipated to be readily available to meet general expenditures within one year of the statements of financial position.

	<u>2023</u>	<u>2022</u>
Cash and cash equivalents	\$ 699,374	\$ 1,223,183
Grants and program service fees receivable	3,930,528	2,659,276
Pledges receivable	<u>405,775</u>	<u>325,723</u>
	5,035,677	4,208,182
Less amounts restricted for program activities	<u>(574,082)</u>	<u>(538,382)</u>
Liquid financial assets available to meet cash needs for general expenditures within the year	<u>\$ 4,461,595</u>	<u>\$ 3,669,800</u>

In addition to liquid financial assets available to meet general expenditures over the next 12 months, the Crisis Center plans to operate with an annual balanced budget and anticipates collecting sufficient revenue from its operating sources to exceed general expenditures not covered by donor- restricted and unrestricted resources.

NOTE C - PLEDGES RECEIVABLE

Pledges receivables represent unconditional promises to give by donors. Pledge payments that are expected to be collected after one year have been discounted at 3.76% at September 30, 2023 and 2022 and are reflected in the financial statements at their net present value. Pledges receivables consist of the following:

	<u>2023</u>	<u>2022</u>
Total pledged	\$ 1,102,694	\$ 939,552
Less:		
Allowance for uncollectible pledges	(50,000)	(50,000)
Unamortized discount	<u>(65,770)</u>	<u>(52,993)</u>
	986,924	836,559
Less current portion	<u>(405,775)</u>	<u>(325,723)</u>
	<u>\$ 581,149</u>	<u>\$ 510,836</u>

The Crisis Center of Tampa Bay, Inc.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

September 30, 2023 and 2022

NOTE C - PLEDGES RECEIVABLE - Continued

The pledges receivable are due as follows:

	<u>2023</u>	<u>2022</u>
Less than one year	\$ 405,775	\$ 325,723
One to five years	666,185	525,086
More than five years	<u>30,734</u>	<u>88,743</u>
	<u>\$ 1,102,694</u>	<u>\$ 939,552</u>

NOTE D - PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	<u>2023</u>	<u>2022</u>
Property and improvements	\$ 3,603,095	\$ 3,603,095
Furniture and equipment	711,084	719,238
Computer software and equipment	818,120	666,018
Vehicles	2,493,408	2,267,785
Construction in progress	<u>33,082</u>	<u>16,435</u>
	7,658,789	7,272,571
Less accumulated depreciation	<u>(4,998,810)</u>	<u>(4,467,301)</u>
	<u>\$ 2,659,979</u>	<u>\$ 2,805,270</u>

Depreciation expense for the years ended September 30, 2023 and 2022 was approximately \$554,000 and \$551,000, respectively.

NOTE E - LINE OF CREDIT

The Center is required to maintain a line of credit by a third party. The line of credit has a maximum balance of \$730,000 and is due on demand. Interest is payable at the one-month term secured overnight financing rate (5.31% and 4.44% at September 30, 2023 and 2022, respectively). The line is collateralized by inventory, chattel paper, accounts, equipment and intangibles. The available balance on the line is reduced by outstanding letters of credit. At September 30, 2023 and 2022, there were \$911,356 and \$545,898, respectively of outstanding letters of credit relating to collateral on the Crisis Center's insurance policies.

The Crisis Center of Tampa Bay, Inc.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

September 30, 2023 and 2022

NOTE F - LONG-TERM DEBT

Long-term debt consists of the following:

	<u>2023</u>	<u>2022</u>
Mortgage note payable to financial institution dated September 12, 2022; monthly payments of \$6,064; interest rate of 3.95% per annum; due September 12, 2032; collateralized by real property	\$ 966,128	\$ 1,000,000
Note payable to financial institution dated April 8, 2020; monthly payments of \$1,434; interest rate of 2.77% per annum; due April 23, 2025; collateralized by vehicle	31,053	47,280
Note payable to financial institution dated May 16, 2022; monthly payments of \$726; interest rate of 4.25% per annum; due May 16, 2027; collateralized by vehicle	<u>25,223</u>	<u>32,511</u>
	1,022,404	1,079,791
Less current maturities	<u>(61,816)</u>	<u>(56,935)</u>
	<u>\$ 960,588</u>	<u>\$ 1,022,856</u>

The aggregate maturities of long-term debt for each of the five years subsequent to September 30, 2023 are as follows:

Year ending September 30,

2024	\$ 61,816
2025	58,415
2026	42,914
2027	34,512
2028	26,704
Thereafter	<u>798,043</u>
	<u>\$ 1,022,404</u>

The mortgage note payable contains covenants related to the maintenance of certain financial ratios. As of September 30, 2023, the Crisis Center was in compliance with these ratios.

None of the Crisis Center's collateralized assets were purchased with federal funds.

The Crisis Center of Tampa Bay, Inc.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

September 30, 2023 and 2022

NOTE G - RETIREMENT PLAN

The Crisis Center participates in a tax-deferred retirement plan, the assets of which are held by an insurance company as trustee. Contributions to the plan are based on a percentage of eligible employees' compensation, as defined by the plan. Contributions to the plan approximated \$265,000 and \$109,000 for the years ended September 30, 2023 and 2022, respectively.

NOTE H - SUBSEQUENT EVENTS

The Crisis Center has evaluated events and transactions for potential recognition or disclosure in the financial statements through February 21, 2024, the date on which the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

The Crisis Center of Tampa Bay, Inc.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE

For the year September 30, 2023

Federal Grantor / Pass-through Grantor / Program or Cluster Title	Assistance Listing Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Expenditures
Federal Programs				
U.S. Department of Justice				
Pass-through the State of Florida Office of the Attorney General				
Crime Victim Assistance	16.575	00146	\$ -	\$ 1,609,667
Crime Victim Compensation	16.576	N/A	-	366,947
U.S. Department of Health and Human Services				
Pass-through Florida Department of Children and Families				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	LH837	-	125,000
Block Grants for Community Mental Health Services	93.958	LH838	367,538	1,175,661
State Opioid Response Discretionary Grant	93.788	LD994	714,796	1,075,661
Pass-through Central Florida Behavioral Health Network				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	QG008	-	354,363
Block Grants for Community Mental Health Services	93.958	QG008	-	899,263
Substance Abuse and Mental Health Services Projects of Regional and National Significance	93.243	QG008	-	183,909
Total Expenditures of Federal Awards			<u>\$ 1,082,334</u>	<u>\$ 5,790,471</u>
State Grantor / Pass-through Grantor / Project Title	CSFA Number	Pass-through Entity Identifying Number	Passed Through to Subrecipients	Expenditures
State Projects				
Florida Department of Children and Families				
Pass-through Central Florida Behavioral Health Network				
Substance Abuse and Mental Health - Community Services	60.153	QG009	\$ -	572,497
Pass-through the Florida Council Against Sexual Violence				
Rape Crisis Program Trust Fund - Sexual Battery Victims' Access to Services Act	64.061	N/A	-	51,185
Rape Crisis Center	64.069	N/A	-	219,861
Florida Department of Legal Affairs and Attorney General				
Pass-through the Florida Council Against Sexual Violence				
Florida Council Against Sexual Violence	41.010	N/A	-	13,866
Florida Department of Education				
Pathways to Career Opportunities Grant Program	48.190	N/A	-	487,994
Total Expenditures of State Financial Assistance			<u>\$ -</u>	<u>\$ 1,345,403</u>

The Crisis Center of Tampa Bay, Inc.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE
FINANCIAL ASSISTANCE

September 30, 2023

NOTE A - BASIS OF PRESENTATION AND SUMMARY OF SIGNIFICANT ACCOUNTING
POLICIES

The accompanying schedule of expenditures of federal awards and state financial assistance (the "Schedule") includes the federal and state grant activity of The Crisis Center of Tampa Bay, Inc. (the "Crisis Center") under programs and projects of the federal government and State of Florida for the year ended September 30, 2023. The information in the 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* (Uniform Guidance) and Chapter 10.650, *Rules of the Auditor General*. Because the Schedule presents only a selected portion of the operations of the Crisis Center, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Crisis Center.

Some amounts presented in the schedule may differ from amounts presented or used in the preparation of the financial statements.

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and cost principles established by the State of Florida Department of Financial Services, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Pass-through entity identifying numbers are presented where available.

NOTE B - INDIRECT COST RATES

The Crisis Center has elected to use the 10% de minimis indirect cost rate as allowed under the Uniform Guidance.

NOTE C - CONTINGENCIES

The programs shown in the Schedule are subject to financial and compliance audits by grantor agencies which, if instances of material noncompliance are found, may result in disallowed expenditures and affect the Crisis Center's continued participation in specific programs. The amount of expenditures which may be disallowed by the grantor agencies cannot be determined at this time, although the Crisis Center expects such amounts, if any, to be immaterial.

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

The Crisis Center of Tampa Bay, Inc.

September 30, 2023



RIVERO, GORDIMER & COMPANY, P.A.

Member
American Institute of Certified Public Accountants
Florida Institute of Certified Public Accountants

Herman V. Lazzara
Sam A. Lazzara
Kevin R. Bass
Jonathan E. Stein
Stephen G. Douglas
Marc D. Sasser, of Counsel
Cesar J. Rivero, in Memoriam (1942-2017)

Michael E. Helton
James K. O'Connor
David M. Bohnsack
Julie A. Davis

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
The Crisis Center of Tampa Bay, 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 The Crisis Center of Tampa Bay, Inc. (the "Crisis Center"), which comprise the statement of financial position as of September 30, 2023 and the related statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 21, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Crisis Center'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 Crisis Center's internal control. Accordingly, we do not express an opinion on the effectiveness of the Crisis Center'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.



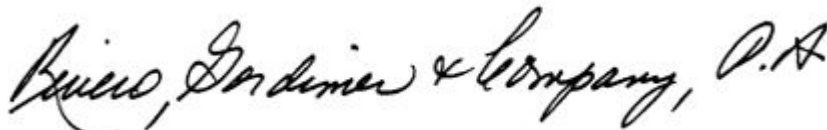
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audits we did not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

Report on Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Crisis Center'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 Crisis Center's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Buero, Gordinier & Company, P.A." The signature is written in a cursive, flowing style.

Tampa, Florida
February 21, 2024

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 AUDITOR GENERAL*

The Crisis Center of Tampa Bay, Inc.

September 30, 2023



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 AUDITOR GENERAL

To the Board of Directors
The Crisis Center of Tampa Bay, 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 Crisis Center of Tampa Bay, Inc.'s (the "Crisis Center") compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* and the requirements described in the *State of Florida Department of Financial Services State Project Compliance Supplement* that could have a direct and material effect on each of the Crisis Center's major federal programs and state projects for the year ended September 30, 2023. The Crisis Center'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 Crisis Center complied, in all material respects, with the 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 September 30, 2023.

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*. Our responsibilities under those standards, the Uniform Guidance, and Chapter 10.650, *Rules of the Auditor General* are further described in the Auditors' Responsibilities for the Audit of compliance section of our report.

We are required to be independent of the Crisis Center 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 Crisis Center'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 Crisis Center'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 Crisis Center'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, *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 Crisis Center's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance and Chapter 10.650, *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 Crisis Center'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 Crisis Center'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, *Rules of the Auditor General*, but not for the purpose of expressing an opinion on the effectiveness of the Crisis Center'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 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 a material noncompliance with a type of compliance requirement of a federal program 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 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, *Rules of the Auditor General*. Accordingly, this report is not suitable for any other purpose.

Tampa, Florida
February 21, 2024

A handwritten signature in cursive script that reads "Bruce, Gardner & Company, P.A." The signature is written in black ink and is positioned to the right of the typed text.

The Crisis Center of Tampa Bay, Inc.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

September 30, 2023

Section I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued Unmodified

Internal control over financial reporting
 Material weakness(es) identified? yes X no
 Significant deficiency(ies) identified? yes X none reported

Noncompliance material to financial statements noted? yes X no

Federal Awards and State Projects

Internal control over major federal programs and state projects
 Material weakness(es) identified? yes X no
 Significant deficiency(ies) identified? yes X none reported

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

Any audit findings disclosed that are to be reported in accordance with 2 CFR 200.516(a) or Chapter 10.656 *Rules of the Auditor General* yes X no

Identification of major federal programs and state projects:

Federal Program or Cluster

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
16.575	Crime Victim Assistance
16.576	Crime Victim Compensation
93.958	Block Grants for Community Mental Health Services

State Project

<u>CSFA Number</u>	<u>Name of State Project</u>
60.153	Substance Abuse and Mental Health - Community Services
48.190	Pathways to Career Opportunities Grant Program

Dollar threshold used to distinguish between type A and type B Federal programs \$ 750,000

Dollar threshold used to distinguish between type A and type B State Projects \$ 403,621

Auditee qualified as low-risk auditee pursuant to the Uniform Guidance yes X no

The Crisis Center of Tampa Bay, Inc.

SCHEDULE OF FINDINGS AND QUESTIONED COST - CONTINUED

September 30, 2023

Section II - Financial Statement Findings

No matters were reported for the year ended September 30, 2023.

Section III - Federal Awards Findings and Questioned Costs

No matters were reported for the year ended September 30, 2023.

Other Issues

- a) A management letter is not required because there were no findings to be reported in the management letter (See AG Rule Section 10.656(3)(e))
- b) Summary Schedule of Prior Audit Findings

Finding 2022-001 Material Weakness - Grants and Accounts Receivable Reconciliations

Finding: Accurate review and reconciliation of grants and accounts receivable general ledger accounts to detail reports were not conducted on a timely basis. Procedures should be implemented that require thorough reconciliations of grants and other receivable accounts on a monthly basis. The reconciliation should be detail reviewed and approved by a supervisor with appropriate knowledge of the grants.

Status: Recommendations have been implemented.

Finding 2022-002 Material Weakness - Controls Over Grant Review and Reporting

Finding: The Crisis Center did not have a control in place during the fiscal year ended September 30, 2022 to ensure that grant reimbursement requests were reviewed and approved by someone knowledgeable of the grants. Procedures should be implemented that require an independent review and approval of grant reimbursement requests by someone who is knowledgeable about the requirements of the grants.

Status: Recommendations have been implemented.

UNAUDITED SUPPLEMENTARY INFORMATION FOR THE STATE OF FLORIDA

The Crisis Center of Tampa Bay, Inc.

For the Year Ended June 30, 2023

The Crisis Center of Tampa Bay, Inc.
 SCHEDULE OF STATE EARNINGS (UNAUDITED)
 For the Year Ended June 30, 2023

1	Total Expenditures	\$ 12,749,359
2	Less Other State and Federal Funds	(2,459,920)
3	Less Non-Match SAMH Funds	(4,224,090)
4	Less Unallowable Costs per 65E-14, F.A.C.	<u>-</u>
5	Total Allowable Expenditures (Sum of lines 1, 2, 3, and 4)	<u>\$ 6,065,349</u>
6	Total amount of state earnings (Line 5 times 75%)	\$ 4,549,012
7	Amount of State Funds Requiring Match	<u>-</u>
8	Amount Due to Department (Subtract line 7 from line 6. If negative, the amount of the difference is due the department up to the amount of line 7)	<u>\$ 4,549,012</u>

The Crisis Center of Tampa Bay, Inc.

SCHEDULE OF RELATED PARTY TRANSACTION ADJUSTMENTS (UNAUDITED)

For the Year Ended June 30, 2023

	Related Party	Allocation of Related Party Transactions Adjustment				
		State-Designated Cost Centers				Total
		1	2	3	
Revenues From Grantee						
Rent	XXX					
Services	XXX					
Interest	XXX					
Other	<u>XXX</u>					
Total Revenue From Grantee	XXX	0	0	0	0	0
Expenses Associated with Grantee Transactions						
Personnel Services	YYY					
Depreciation	YYY					
Interest	YYY					
Other	<u>YYY</u>					
Total Associated Expenses	YYY	0	0	0	0	0
Related Party Transaction Adjustment	<u>ZZZ</u>	<u>ZZZ</u>	<u>ZZZ</u>	<u>ZZZ</u>	<u>ZZZ</u>	<u>ZZZ</u>

THIS SCHEDULE IS NOT APPLICABLE TO THE CRISIS CENTER.

The Crisis Center of Tampa Bay, Inc.

SCHEDULE OF SUBSTANCE ABUSE & MENTAL HEALTH SERVICES PROGRAM/COST CENTER ACTUAL EXPENSES AND REVENUE
(UNAUDITED)
Budget Period: From July 1, 2022 to June 30, 2023

PART I: ACTUAL FUNDING SOURCES & REVENUES												
FUNDING SOURCES & REVENUES	4 Crisis Support/ Emergency	30 Information & Referral	4 Crisis Support/ Emergency	Total for State Funded SAMH Cost Centers	Total for Non- State Funded SAMH Cost Centers	Total All SAMH Cost Centers	Non-SAMH (change name to actual cost pool)	Non-SAMH Cost Center	Total Revenue	Administration	Total Expenses	
IA. STATE SAMH FUNDING												
(1) Central Florida Behavioral Health Network	3,257,340	541,247	425,503	4,224,090	-	4,224,090			4,224,090	=====	=====	
MH211		250,000		250,000					250,000	=====	=====	
MH211 CF (FY 21-22)		291,247		291,247					291,247	=====	=====	
MH819				-					-	=====	=====	
MH988	546,581			546,581					546,581	=====	=====	
MH98G	186,746			186,746					186,746	=====	=====	
MHCC2	21,424			21,424					21,424	=====	=====	
MHCCS	128,429			128,429					128,429	=====	=====	
MS000	-	-	165,213	165,213					165,213	=====	=====	
MS021			165,213	165,213					165,213	=====	=====	
MSCOM			127,164	127,164					127,164	=====	=====	
MSARP			133,126	133,126					133,126	=====	=====	
(2) V2907 HCPS				-					-	=====	=====	
(3) V5110-20 PCSB				-					-	=====	=====	
(4) DCF NCADI and MYFLVET	1,199,996			1,199,996					1,199,996	=====	=====	
(5) DCF First Responders	1,174,164			1,174,164					1,174,164	=====	=====	
IB. OTHER GOVT. FUNDING												
(1) Other State Agency Funding	1,827,081			1,827,081	-	1,827,081			1,827,081	=====	=====	
(2) Medicaid				-	-	-			-	=====	=====	
(3) Local Government	804,676			804,676	-	804,676			804,676	=====	=====	
(4) Federal Grants and Contracts	632,839			632,839	-	632,839			632,839	=====	=====	
(5) In-kind from local government only				-	-	-			-	=====	=====	
FUNDING =	3,264,596	-	-	3,264,596	-	3,264,596	-	-	3,264,596	=====	=====	
IC. ALL OTHER REVENUES												
(1) 1st & 2nd Party Payments				-	-	-			-	=====	=====	
(2) 3rd Party Payments (except Medicare)				-	-	-			-	=====	=====	
(3) Medicare				-	-	-			-	=====	=====	
(4) Contributions and Donations	265,120			265,120	-	265,120			265,120	=====	=====	
(5) Other	889,984			889,984	-	889,984			889,984	=====	=====	
(6) In-kind	150			150	-	150			150	=====	=====	
REVENUES =	1,155,253	-	-	1,155,253	-	1,155,253	-	-	1,155,253	=====	=====	
FUNDING =	7,677,189	541,247	425,503	8,643,939	-	8,643,939	-	-	8,643,939	=====	=====	

The Crisis Center of Tampa Bay, Inc.

SCHEDULE OF SUBSTANCE ABUSE & MENTAL HEALTH SERVICES PROGRAM/COST CENTER ACTUAL EXPENSES AND REVENUE
(UNAUDITED) - CONTINUED

Budget Period: From July 1, 2022 To June 30, 2023

PART II: ACTUAL EXPENSES												
EXPENSE CATEGORIES		04	30	04	Total for State Funded SAMH Cost Centers	Total for Non-State Funded SAMH Cost Centers	Total SAMH Cost Centers	Non-SAMH (change name to actual cost pool)	Non-SAMH Cost Center		Administration	Total Expenses
		Crisis Support/ Emergency	Information & Referral	Crisis Support/ Emergency								
IIA. PERSONNEL EXPENSES												
(1) Salaries		552,367	186,992	552,367	1,419,638	1,410,180	2,829,818	5,380,845	5,380,845	=====	1,281,888	9,492,551
(2) Fringe Benefits		379,734	151,825		531,559	-	531,559		-	=====		531,559
TOTAL PERSONNEL EXPENSES =		932,101	338,817	552,367	1,951,198	1,410,180	3,361,378	5,380,845	5,380,845	=====	1,281,888	10,024,110
IIB. OTHER EXPENSES												
(1) Building Occupancy		9,779	4,191		25,513	-	25,513		-	=====		25,513
(2) Professional Services		21,218	21,218		53,532	-	53,532		-	=====		53,532
(3) Travel		5,201	1,734		10,172	-	10,172		-	=====		10,172
(4) Equipment		36,550	12,183		48,733	-	48,733		-	=====		48,733
(5) Food Services					-	-	-		-	=====		-
(6) Medical and Pharmacy					-	-	-		-	=====		-
(7) Subcontracted Services		1,780,807			1,780,807	-	1,780,807		-	=====		1,780,807
(8) Insurance		33,682	11,227		48,847	-	48,847		-	=====		48,847
(9) Interest Paid		395	132		527	-	527		-	=====		527
(10) Operating Supplies & Expenses		15,704		15,704	32,636	-	32,636		-	=====		32,636
(11) Donated Items					-	-	-		-	=====		-
(12) Other Expense		14,182	67,238		99,092	-	99,092		-	=====		99,092
TOTAL OTHER EXPENSES =		1,917,518	117,922	15,704	2,099,859	-	2,099,859	-	-	=====	-	2,099,859
TOTAL PERSONNEL & OTHER EXPENSES =		2,849,619	456,740	568,071	4,051,057	1,410,180	5,461,237	5,380,845	5,380,845	=====	1,281,888	12,123,970
IIC. DISTRIBUTED INDIRECT COSTS												
(b) Administration		538,998	86,391		625,390	-	625,390		-	=====		625,390
TOTAL DISTRIBUTED INDIRECT COSTS =		538,998	86,391	-	625,390	-	625,390	-	-	=====	-	625,390
TOTAL ACTUAL OPERATING EXPENSES =		3,388,618	543,131	568,071	4,676,447	1,410,180	6,086,627	5,380,845	5,380,845	=====	1,281,888	12,749,359
IIID. UNALLOWABLE COSTS										=====		
IIIE. CAPITAL EXPENDITURES										=====		
TOTAL ALLOWABLE OPERATING EXPENSES =		3,388,618	543,131	568,071	4,676,447	1,410,180	6,086,627	5,380,845	5,380,845	=====	1,281,888	12,749,359