

FINANCIAL STATEMENTS AND INDEPENDENT AUDITOR'S REPORT

The Crisis Center of Tampa Bay, Inc.

September 30, 2025 and 2024

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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 statements of financial position as of September 30, 2025 and 2024, and the related statements of activities, cash flows, and functional expenses for the years 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, 2025 and 2024, 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 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* 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 audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

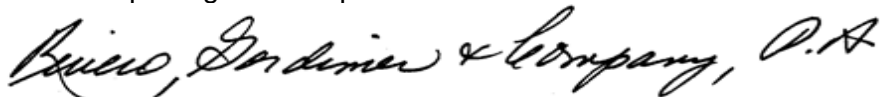
Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost 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 and state financial assistance 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 March 4, 2026, 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.

A handwritten signature in cursive script that reads "Buco, Gardner & Company, P.A." The signature is written in black ink and is positioned above the typed name and date.

Tampa, Florida
March 4, 2026

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

September 30,

	2025	2024
ASSETS		
CURRENT ASSETS		
Cash and cash equivalents	\$ 3,597,208	\$ 3,169,416
Grants receivable	2,339,068	1,633,699
Program service fees receivable	1,324,708	1,309,300
Pledges receivable	520,359	439,878
Prepaid expenses and other current assets	1,407,534	116,744
Total current assets	9,188,877	6,669,037
PROPERTY AND EQUIPMENT, net of accumulated depreciation	2,703,476	2,630,670
PLEDGES RECEIVABLE, net	577,593	567,699
TOTAL ASSETS	\$ 12,469,946	\$ 9,867,406
LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES		
Accounts payable	\$ 1,164,364	\$ 791,660
Accrued expenses	897,724	1,030,180
Deferred revenue	252,514	5,000
Current portion of notes payable	1,127,504	58,957
Total current liabilities	3,442,106	1,885,797
LONG-TERM LIABILITIES		
Notes payable, less current portion	857,863	905,351
Total liabilities	4,299,969	2,791,148
NET ASSETS		
Without donor restrictions	6,579,597	5,595,203
With donor restrictions	1,590,380	1,481,055
	8,169,977	7,076,258
TOTAL LIABILITIES AND NET ASSETS	\$ 12,469,946	\$ 9,867,406

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,

	2025			2024		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Public support and revenue						
Public support						
Federal grants and contracts	\$ 9,091,302	\$ -	\$ 9,091,302	\$ 7,169,065	\$ -	\$ 7,169,065
State grants	2,687,150	-	2,687,150	1,206,966	-	1,206,966
County and other local grants	3,964,964	-	3,964,964	4,535,189	-	4,535,189
United Way	60,000	-	60,000	60,000	-	60,000
Contributions	1,626,403	842,758	2,469,161	975,754	812,472	1,788,226
In-kind contributions	76,516	-	76,516	91,474	-	91,474
Special event, net	-	604,413	604,413	-	521,988	521,988
Total public support	<u>17,506,335</u>	<u>1,447,171</u>	<u>18,953,506</u>	<u>14,038,448</u>	<u>1,334,460</u>	<u>15,372,908</u>
Other revenue						
Program service fees	9,081,925	-	9,081,925	9,371,468	-	9,371,468
Other income (loss)	149,711	(182,335)	(32,624)	185,618	(118,483)	67,135
Total other revenue	<u>9,231,636</u>	<u>(182,335)</u>	<u>9,049,301</u>	<u>9,557,086</u>	<u>(118,483)</u>	<u>9,438,603</u>
Net assets released from restrictions	<u>1,155,511</u>	<u>(1,155,511)</u>	<u>-</u>	<u>1,295,928</u>	<u>(1,295,928)</u>	<u>-</u>
Total public support and other revenue	<u>27,893,482</u>	<u>109,325</u>	<u>28,002,807</u>	<u>24,891,462</u>	<u>(79,951)</u>	<u>24,811,511</u>
Expenses						
Program services	<u>24,263,515</u>	<u>-</u>	<u>24,263,515</u>	<u>19,371,451</u>	<u>-</u>	<u>19,371,451</u>
Supporting services						
Management and general	2,869,821	-	2,869,821	2,630,452	-	2,630,452
Development and marketing	1,188,597	-	1,188,597	761,535	-	761,535
Total supporting services	<u>4,058,418</u>	<u>-</u>	<u>4,058,418</u>	<u>3,391,987</u>	<u>-</u>	<u>3,391,987</u>
Total expenses	<u>28,321,933</u>	<u>-</u>	<u>28,321,933</u>	<u>22,763,438</u>	<u>-</u>	<u>22,763,438</u>
Change in net assets	(428,451)	109,325	(319,126)	2,128,024	(79,951)	2,048,073
Contribution of net assets	1,412,845	-	1,412,845	-	-	-
Net assets at beginning of year	<u>5,595,203</u>	<u>1,481,055</u>	<u>7,076,258</u>	<u>3,467,179</u>	<u>1,561,006</u>	<u>5,028,185</u>
Net assets at end of year	<u>\$ 6,579,597</u>	<u>\$ 1,590,380</u>	<u>\$ 8,169,977</u>	<u>\$ 5,595,203</u>	<u>\$ 1,481,055</u>	<u>\$ 7,076,258</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>2025</u>	<u>2024</u>
Cash flows from operating activities		
Change in net assets	\$ (319,126)	\$ 2,048,073
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	606,455	618,119
Provision on losses on pledges receivable	16,217	67,291
Transfer of cash from merger	1,142,081	-
(Increase) decrease in:		
Grants receivable	(217,083)	933,103
Program service fees receivable	32,368	54,426
Pledges receivable, net	(106,592)	(87,944)
Prepaid expenses and other current assets	(1,290,790)	71,596
Increase (decrease) in:		
Accounts payable and accrued expenses	60,380	(587,716)
Deferred revenue	148,151	-
Total adjustments	<u>391,187</u>	<u>1,068,875</u>
Net cash provided by operating activities	<u>72,061</u>	<u>3,116,948</u>
Cash flows from investing activities		
Purchase of equipment	<u>(665,328)</u>	<u>(588,810)</u>
Net cash used by investing activities	<u>(665,328)</u>	<u>(588,810)</u>
Cash flows from financing activities		
Proceeds from notes payable	1,485,838	-
Payments on notes payable	<u>(464,779)</u>	<u>(58,096)</u>
Net cash provided (used) by financing activities	<u>1,021,059</u>	<u>(58,096)</u>
Net increase in cash and cash equivalents	427,792	2,470,042
Cash and cash equivalents at beginning of year	<u>3,169,416</u>	<u>699,374</u>
Cash and cash equivalents at end of year	<u>\$ 3,597,208</u>	<u>\$ 3,169,416</u>
Supplemental disclosure of cash flow information		
Cash paid during the year		
Interest	<u>\$ 114,371</u>	<u>\$ 75,673</u>
Taxes	<u>\$ -</u>	<u>\$ -</u>
Supplemental disclosure of non-cash flow investing and financing activities		
Receivables obtained from merger	<u>\$ 535,962</u>	<u>\$ -</u>
Furniture and equipment obtained from merger	<u>\$ 13,933</u>	<u>\$ -</u>
Liabilities assumed from merger	<u>\$ 279,231</u>	<u>\$ -</u>

The accompanying notes are an integral part of these statements.

The Crisis Center of Tampa Bay, Inc.
STATEMENT OF FUNCTIONAL EXPENSES

September 30, 2025

	Program Services						Supporting Services			
	Gateway	Sexual Assault Services	Trauma Center	Success 4 Kids	Other Client Services	Transcare	Total Program Services	Management and General	Development and Marketing	Total Expenses
Salaries	\$ 2,911,795	\$ 1,417,512	\$ 1,101,172	\$ 1,823,599	\$ 716,930	\$ 6,132,184	\$ 14,103,192	\$ 1,571,910	\$ 692,709	\$ 16,367,811
Employee benefits	308,135	152,840	153,049	229,554	102,325	493,093	1,438,996	188,055	101,694	1,728,745
Payroll taxes and employee related insurance	220,254	107,266	83,411	129,012	51,294	473,814	1,065,051	112,611	48,083	1,225,745
	<u>3,440,184</u>	<u>1,677,618</u>	<u>1,337,632</u>	<u>2,182,165</u>	<u>870,549</u>	<u>7,099,091</u>	<u>16,607,239</u>	<u>1,872,576</u>	<u>842,486</u>	<u>19,322,301</u>
Client assistance	26,822	22,391	1,027	14,432	-	-	64,672	2,692	46,572	113,936
Community awareness	187,549	9,788	6,595	2,331	857	55,131	262,251	11,907	50,676	324,834
Conferences & seminars	2,630	-	-	-	-	3,440	6,070	575	25	6,670
Depreciation	35,444	60,421	9,110	4,873	-	264,868	374,716	219,581	12,158	606,455
Dues/permits/licenses	5,534	848	425	155	650	57,991	65,603	25,675	1,851	93,129
Fuel	258	238	256	-	46	316,618	317,416	1,579	101	319,096
Interest and bank charges	6,773	5,265	12,541	25	1,389	153,883	179,876	47,700	23,602	251,178
Insurance	84,082	23,427	28,783	19,268	16,955	1,330,927	1,503,442	39,692	17,579	1,560,713
IT Support and expenses	276,495	55,844	84,675	54,459	14,585	230,964	717,022	111,201	39,492	867,715
Meals	919	1,203	1,289	801	360	14,092	18,664	10,891	19,231	48,786
Occupancy	6,301	26,337	74,031	121,066	1,139	39,189	268,063	38,191	2,393	308,647
Other employee costs	41,316	25,838	35,698	39,942	9,498	170,034	322,326	260,505	25,678	608,509
Printing & publications	4	15	115	74	158	37,572	37,938	1,027	2,168	41,133
Professional fees & contract labor	86,895	6,571	13,554	19,251	7,127	75,867	209,265	169,402	30,604	409,271
Repairs & maintenance	-	-	-	-	-	337,851	337,851	-	-	337,851
Subcontractors	1,249,690	-	446,529	357,680	-	237,161	2,291,060	-	75	2,291,135
Supplies	11,439	21,091	12,415	1,215	3,801	195,507	245,468	15,330	13,121	273,919
Telephone & communications	83,605	44,597	41,844	40,783	15,413	78,822	305,064	27,456	13,182	345,702
Travel & transportation	3,635	18,814	3,072	56,993	2,853	10,620	95,987	12,926	5,524	114,437
In-kind	8,100	25,422	-	-	-	-	33,522	915	42,079	76,516
Total expenses	<u>\$ 5,557,675</u>	<u>\$ 2,025,728</u>	<u>\$ 2,109,591</u>	<u>\$ 2,915,513</u>	<u>\$ 945,380</u>	<u>\$ 10,709,628</u>	<u>\$ 24,263,515</u>	<u>\$ 2,869,821</u>	<u>\$ 1,188,597</u>	<u>\$ 28,321,933</u>

The accompanying notes are an integral part of these statements.

The Crisis Center of Tampa Bay, Inc.

STATEMENT OF FUNCTIONAL EXPENSES

September 30, 2024

	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	\$ 2,370,402	\$ 1,444,989	\$ 1,119,579	\$ 207,521	\$ 5,357,664	\$ 10,500,155	\$ 1,440,941	\$ 452,573	\$ 12,393,669
Employee benefits	236,644	144,151	172,432	21,009	342,824	917,060	154,787	52,172	1,124,019
Payroll taxes and employee related insurance	216,201	132,089	101,922	17,718	478,360	946,290	120,690	38,469	1,105,449
	<u>2,823,247</u>	<u>1,721,229</u>	<u>1,393,933</u>	<u>246,248</u>	<u>6,178,848</u>	<u>12,363,505</u>	<u>1,716,418</u>	<u>543,214</u>	<u>14,623,137</u>
Client assistance	-	50,422	-	-	-	50,422	7,061	-	57,483
Community awareness	88,323	5,511	160	-	39,163	133,157	4,174	39,179	176,510
Conferences & seminars	1,100	2,047	2,618	100	1,050	6,915	-	1,299	8,214
Depreciation	38,893	55,678	9,752	7,842	254,807	366,972	238,989	12,158	618,119
Dues/permits/licenses	6,614	1,370	-	1,378	66,513	75,875	19,963	1,595	97,433
Fuel	76	48	46	-	315,608	315,778	304	19	316,101
Insurance	69,165	31,922	29,927	3,504	1,335,727	1,470,245	65,572	11,686	1,547,503
Interest & bank charges	5,417	4,661	11,708	321	85,663	107,770	25,533	17,288	150,591
IT Support & expenses	251,466	65,197	102,980	4,360	240,838	664,841	145,835	45,587	856,263
Meals	4,257	1,533	2,542	1,281	20,506	30,119	10,979	-	41,098
Occupancy expenses	24,436	34,387	94,818	1,537	51,738	206,916	80,701	5,319	292,936
Other employee costs	19,024	7,984	3,625	3,058	111,274	144,965	92,926	1,959	239,850
Postage & shipping	37	50	212	-	28,615	28,914	1,349	2,295	32,558
Printing & publications	1,134	284	299	185	8,164	10,066	706	42,861	53,633
Professional fees & contract labor	97,122	33,300	16,656	258	76,619	223,955	125,058	1,940	350,953
Repairs & maintenance	118	80	77	10	222,938	223,223	722	33	223,978
Subcontractors	1,556,834	400	530,815	-	238,750	2,326,799	-	-	2,326,799
Supplies	32,550	25,722	7,717	162	202,091	268,242	25,225	2,881	296,348
Telephone & communications	103,565	47,197	51,010	2,263	76,623	280,658	35,255	11,240	327,153
Travel & transportation	12,454	30,881	3,790	159	7,606	54,890	7,810	5,221	67,921
In-kind	-	17,224	-	-	-	17,224	25,872	15,761	58,857
	<u>-</u>	<u>17,224</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,224</u>	<u>25,872</u>	<u>15,761</u>	<u>58,857</u>
Total expenses	<u>\$ 5,135,832</u>	<u>\$ 2,137,127</u>	<u>\$ 2,262,685</u>	<u>\$ 272,666</u>	<u>\$ 9,563,141</u>	<u>\$ 19,371,451</u>	<u>\$ 2,630,452</u>	<u>\$ 761,535</u>	<u>\$ 22,763,438</u>

The accompanying notes are an integral part of these statements.

The Crisis Center of Tampa Bay, Inc.

NOTES TO THE FINANCIAL STATEMENTS

September 30, 2025 and 2024

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.

Effective January 1, 2025, the Crisis Center merged with Success 4 Kids and Families, Inc., an organization providing quality care coordination through innovative mental wellness and educational services, with the Crisis Center being the surviving entity. Success 4 Kids and Families, Inc. contributed \$1,412,845 of net assets at the merger date, which is reflected as a contribution of net assets in the Statement of Activities for the year ended September 30, 2025.

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, 2025 and 2024

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:

	2025	2024
Contributions restricted for program activities	\$ 492,428	\$ 473,478
Time restricted pledges	1,097,952	1,007,577
	\$ 1,590,380	\$ 1,481,055

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 \$134,000 and \$117,000 is considered adequate at September 30, 2025 and 2024, respectively.

The Crisis Center of Tampa Bay, Inc.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

September 30, 2025 and 2024

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, 2025 and 2024 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, 2025 and 2024, 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 \$5,000 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, 2025 and 2024

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, at September 30, 2025 and 2024 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, 2025 and 2024

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 Event

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

	<u>2025</u>	<u>2024</u>
Gross special event revenue	\$ 651,623	\$ 568,279
Less cost of direct benefits to donors	<u>(47,210)</u>	<u>(46,291)</u>
	<u>\$ 604,413</u>	<u>\$ 521,988</u>

13. In-Kind and Non-Cash Contributions (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, 2025 and 2024, approximately \$71,000 and \$65,000 of advocacy and counseling services and professional fees 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. Additionally, donated equipment of approximately \$27,000 was received and capitalized during the year ended September 30, 2024.

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

The Crisis Center of Tampa Bay, Inc.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

September 30, 2025 and 2024

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

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. Accounting Standard Update

In June 2016, the FASB issued Accounting Standards Update ("ASU") No. 2016-13, *Financial Instruments – Credit Losses (Topic 326): Measurements of Credit Losses on Financial Instruments* ("ASU 2016-13" or "ASC 326"). ASU 2016-13 revises the accounting requirements related to the measurements of credit losses and requires organizations to measure all expected credit losses for financial assets based on historical experience, current conditions, and reasonable and supportable forecasts about collectability. Assets must be presented in the financial statements at the net amount expected to be collected. The adoption of this accounting standard did not have a material impact on the financial statements.

The Crisis Center of Tampa Bay, Inc.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

September 30, 2025 and 2024

NOTE B - LIQUIDITY AND AVAILABILITY

The following table reflects the financial assets held by the Crisis Center as of September 30, 2025 and 2024, 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>2025</u>	<u>2024</u>
Cash and cash equivalents	\$ 3,597,208	\$ 3,169,416
Grants and program service fees receivable	3,663,776	2,942,999
Pledges receivable	<u>520,359</u>	<u>439,878</u>
	7,781,343	6,552,293
Less amounts restricted for program activities	<u>(492,428)</u>	<u>(473,478)</u>
Liquid financial assets available to meet cash needs for general expenditures within the year	<u><u>\$ 7,288,915</u></u>	<u><u>\$ 6,078,815</u></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. Although these amounts are restricted for program activities, the Center expects that the majority of the restricted cash will become available for expenditure within the next fiscal year; however, these amounts are excluded from liquid financial assets available to meet general expenditures because they are not intended for general operating purposes.

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% and 4.16% at September 30, 2025 and 2024, respectively, and are reflected in the financial statements at their net present value. Pledges receivables consist of the following:

	<u>2025</u>	<u>2024</u>
Total pledged	\$ 1,288,940	\$ 1,172,912
Less:		
Allowance for uncollectible pledges	(133,508)	(117,291)
Unamortized discount	<u>(57,480)</u>	<u>(48,044)</u>
	1,097,952	1,007,577
Less current portion	<u>(520,359)</u>	<u>(439,878)</u>
	<u><u>\$ 577,593</u></u>	<u><u>\$ 567,699</u></u>

The Crisis Center of Tampa Bay, Inc.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

September 30, 2025 and 2024

NOTE C - PLEDGES RECEIVABLE - Continued

The pledges receivable are due as follows:

	<u>2025</u>	<u>2024</u>
Less than one year	\$ 520,359	\$ 439,878
One to five years	755,148	694,713
More than five years	<u>13,433</u>	<u>38,321</u>
	<u>\$ 1,288,940</u>	<u>\$ 1,172,912</u>

NOTE D - PROPERTY AND EQUIPMENT

Property and equipment consist of the following:

	<u>2025</u>	<u>2024</u>
Property and improvements	\$ 3,803,509	\$ 3,679,038
Furniture and equipment	1,013,716	834,117
Computer software and equipment	892,224	871,605
Vehicles	2,711,240	2,495,791
Construction in progress	<u>407,253</u>	<u>229,683</u>
	8,827,942	8,110,234
Less accumulated depreciation	<u>(6,124,466)</u>	<u>(5,479,564)</u>
	<u>\$ 2,703,476</u>	<u>\$ 2,630,670</u>

Depreciation expense for the years ended September 30, 2025 and 2024, was approximately \$606,000 and \$618,000, respectively.

NOTE E - LINE OF CREDIT

The Center is required to maintain a letter of credit by a third party. The letter of credit is funded with a line of credit, which has a maximum balance of \$1,207,320 and is due on demand. Interest is payable at the one-month term secured overnight financing rate (6.20% and 5.56% at September 30, 2025 and 2024, 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, 2025 and 2024, there were \$1,207,320 and \$1,050,696, 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, 2025 and 2024

NOTE F - LONG-TERM DEBT

Long-term debt consists of the following:

	<u>2025</u>	<u>2024</u>
Finance agreement payable to credit corporation dated June 10, 2025; monthly payments of \$139,662; interest rate of 6.79% per annum; due May 1, 2026.	\$ 1,089,378	\$ -
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	\$ 895,989	\$ 932,095
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	-	14,594
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	-	17,619
	<u>1,985,367</u>	<u>964,308</u>
Less current maturities	<u>1,127,504</u>	<u>58,957</u>
	<u>\$ 857,863</u>	<u>\$ 905,351</u>

The aggregate maturities of long-term debt for each of the five years subsequent to September 30, 2025 are as follows:

Year ending September 30,

2026	\$ 1,127,504
2027	39,659
2028	26,704
2029	27,648
2030	28,910
Thereafter	<u>734,942</u>
	<u>\$ 1,985,367</u>

The Crisis Center of Tampa Bay, Inc.

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED

September 30, 2025 and 2024

NOTE F - LONG-TERM DEBT - Continued

The mortgage note payable contains covenants related to the maintenance of certain financial ratios. As of September 30, 2025, the Crisis Center was in compliance with these ratios.

Assets collateralized under the Crisis Center's mortgage include building improvements funded by Hillsborough County totaling \$839,000.

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 \$373,000 and \$211,000 for the years ended September 30, 2025 and 2024, respectively.

NOTE H - SUBSEQUENT EVENTS

The Crisis Center has evaluated events and transactions for potential recognition or disclosure in the financial statements through March 4, 2026, 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 ended September 30, 2025

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	\$ -	\$ 1,324,872
Crime Victim Compensation	16.576	N/A	-	249,341
Pass-through the Florida Council Against Sexual Violence Sexual Assault Services Formula Program				
	16.017	N/A	-	78,214
Pass-through the City of Tampa Criminal and Juvenile Justice and Mental Health Collaboration Program				
	16.745	N/A	-	338,508
Total U.S. Department of Justice			-	1,990,935
U.S. Department of Homeland Security				
Pass-through Central Florida Behavioral Health Network Crisis Counseling				
	97.032	QL008	-	139,710
Total U.S. Department of Homeland Security			-	139,710
U.S. Department of Health and Human Services				
Pass-through the Florida Council Against Sexual Violence Family Violence Prevention and Services / Sexual Assault / Rape Crisis Services and Supports				
	93.497	N/A	-	157,929
Pass-through Florida Department of Health Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health				
	93.967	HB403/404	-	391,635
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	LH867	251,425	833,837
	93.958	LD221	832,361	1,636,517
Pass-through Central Florida Behavioral Health Network				
Temporary Assistance for Needy Families				
	93.558	QL008		378,284
Block Grants for Prevention and Treatment of Substance Abuse				
	93.959	QL008	-	440,019
Block Grants for Community Mental Health Services				
	93.958	QL008	-	2,423,163
Substance Abuse and Mental Health Services Projects of Regional and National Significance				
	93.243	QL008	-	574,273
Total U.S. Department of Health and Human Services			1,083,786	6,960,657
Total Expenditures of Federal Awards			\$ 1,083,786	\$ 9,091,302

The Crisis Center of Tampa Bay, Inc.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE - Continued

For the year ended September 30, 2025

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	QL008	\$ -	\$ 385,373
State Opioid Settlement Trust Fund Services	60.355	QL008		1,175,661
Pass-through the Florida Council Against Sexual Violence				
Rape Crisis Program Trust Fund - Sexual				
Battery Victims' Access to Services Act	64.061	N/A	-	56,232
Rape Crisis Center	64.069	N/A	-	194,175
Florida Department of Education				
Statewide Expansion of the Hope Line for First Responders	41.046	N/A	-	347,907
Florida Department of Education				
Pathways to Career Opportunities Grant Program	48.190	N/A	-	527,802
Total Expenditures of State Financial Assistance			<u>\$ -</u>	<u>\$ 2,687,150</u>

The Crisis Center of Tampa Bay, Inc.

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

For the year ended September 30, 2025

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, 2025. 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 minimus cost rate for grant agreements entered into prior to October 1, 2024. The Crisis Center has elected not to use the 15% de minimus cost rate for grant agreements entered into after October 1, 2024.

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, 2025



Herman V. Lazzara	Michael E. Helton
Sam A. Lazzara	James K. O'Connor
Kevin R. Bass	David M. Bohnsack
Jonathan E. Stein	Julie A. Davis
Stephen G. Douglas	Karl N. Swan
Brooke B. Dawson	Dennis A. Paleveda
Marc D. Sasser, of Counsel	
Cesar J. Rivero, in Memoriam (1942-2017)	

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, 2025 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 March 4, 2026.

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.

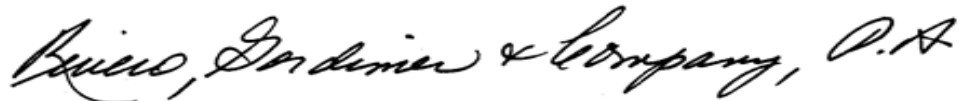


Report on Compliance and Other Matters

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 "Benicio, Gordinier & Company, P.A." The signature is written in a cursive, flowing style.

Tampa, Florida
March 4, 2026

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, 2025



Herman V. Lazzara	Michael E. Helton
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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND 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, 2025. 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, 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*. 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.

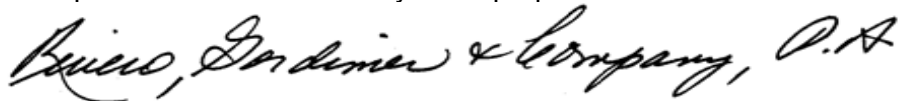
Report on Internal Control over Compliance

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
March 4, 2026

The Crisis Center of Tampa Bay, Inc.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

September 30, 2025

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>
93.558	Temporary Assistance for Needy Families
93.958	Block Grants for Community Mental Health Services

State Project

<u>CSFA Number</u>	<u>Name of State Project</u>
60.355	State Opioid Trust Fund Services
41.046	Statewide Expansion of the Hope Line for first responders

Dollar threshold used to distinguish between type A and type B Federal programs \$ 1,000,000

Dollar threshold used to distinguish between type A and type B State Projects \$ 750,000

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

The Crisis Center of Tampa Bay, Inc.

SCHEDULE OF FINDINGS AND QUESTIONED COST - CONTINUED

September 30, 2025

Section II - Financial Statement Findings

No matters were reported for the year ended September 30, 2025.

Section III - Federal Awards Findings and Questioned Costs

No matters were reported for the year ended September 30, 2025.

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) A summary of prior year auditing findings is not presented because there were no prior year audit findings.

UNAUDITED SUPPLEMENTARY INFORMATION FOR THE STATE OF FLORIDA

The Crisis Center of Tampa Bay, Inc.

For the Year Ended June 30, 2025

The Crisis Center of Tampa Bay, Inc.
 SCHEDULE OF STATE EARNINGS (UNAUDITED)
 For the Year Ended June 30, 2025

1	Total Expenditures	\$ 24,679,692
2	Less Other State and Federal Funds	(4,710,258)
3	Less Non-Match SAMH Funds	(4,643,208)
4	Less Unallowable Costs per 65E-14, F.A.C.	<div style="border-top: 1px solid black;">-</div>
5	Total Allowable Expenditures (Sum of lines 1, 2, 3, and 4)	<div style="border-top: 3px double black;">\$ 15,326,226</div>
6	Total amount of state earnings (Line 5 times 75%)	\$ 11,494,670
7	Amount of State Funds Requiring Match	<div style="border-top: 1px solid black;">-</div>
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)	<div style="border-top: 3px double black;">\$ 11,494,670</div>

The Crisis Center of Tampa Bay, Inc.

SCHEDULE OF RELATED PARTY TRANSACTION ADJUSTMENTS (UNAUDITED)

For the Year Ended June 30, 2025

	Related Party	Allocation of Related Party Transactions Adjustment					Total
		State-Designated Cost Centers					
		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	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	0
Related Party Transaction Adjustment	<u>ZZZ</u>	<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 BED-DAY AVAILABILITY PAYMENTS (UNAUDITED)

For the Year Ended June 30, 2025

Program A	Cost Center B	State Contracted Rate C	Total Units of Service Provided D	Total Units of Service Paid for by 3rd Party Contracts, Local Govt. or Other State Agencies E	Maximum # of Units Eligible for Payment by Department F (D-E)	Amount Paid for Services by the Department G	Maximum \$ Value of Units in Column F H (F x C)	Amount Owed to Department (G-H or \$0, whichever is greater) I
Children's MH	Crisis Stabilization Unit				0		\$0.00	\$0.00
Adult MH	Crisis Stabilization Unit				0		\$0.00	\$0.00
Children's SA	Substance Abuse Detox				0		\$0.00	\$0.00
Adult SA	Substance Abuse Detox				0		\$0.00	\$0.00
Adult MH	Short-term Residential Treatment				0		\$0.00	\$0.00
					0		\$0.00	\$0.00
					0		\$0.00	\$0.00
					0		\$0.00	\$0.00
					0		\$0.00	\$0.00
Total Amount Owed to Department =								\$0.00

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, 2024 To June 30, 2025

ACTUAL OPERATING REVENUE & EXPENSES															
CONTRACT # -		9/30/2025													
PART I: ACTUAL FUNDING SOURCES & REVENU Mental Health															
FUNDING SOURCES & REVENUES	01 Assessment	02 Case Management	04 Crisis Support/ Emergency	08 In-Home and On-Site	14 Outpatient - Individual	15 Outreach	28 Incidental Expenses	30 Information & Referral	A5 First Episode Team	B3 Cost Reimbursement	B8 FFPSA Training Projects	C0 Other Bundled Projects	04 Crisis Support/ Emergency	B1 Network Evaluation and Development	B3 Cost Reimbursement
IA. STATESAMH FUNDING															
(1) Central Florida Behavioral Health Network	16,292	315,181	1,402,842	19,423	22,407	12,324	2,498	463,811	333,002	54,474	148,717	193,000	1,216,215	236,725	206,297
MH000	13,615	198,072	26,259	19,423	-	8,000	-	55,000	-	-	-	193,000	-	-	-
MH001	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MH009	13,615	198,072	-	19,423	-	8,000	-	55,000	-	-	-	193,000	-	-	-
MH018	-	-	26,259	-	-	-	-	-	-	-	-	-	-	-	-
MH009 CF (FY 23-24)	-	42,477	-	-	-	-	-	-	-	-	-	-	-	-	-
MH026	-	-	-	-	-	-	-	-	314,458	-	-	-	-	-	-
MH26B	-	-	-	-	-	-	-	-	18,544	-	-	-	-	-	-
MH211	-	-	-	-	-	-	-	408,811	-	-	-	-	-	-	-
MH981	-	-	31,468	-	-	-	-	-	-	-	-	-	-	-	-
MH982	-	-	432,415	-	-	-	-	-	-	-	-	-	-	-	-
MH0CN	1,013	35,803	-	-	-	4,324	-	-	-	-	-	-	-	-	-
MH0TB	1,664	22,301	-	-	22,407	-	-	-	-	-	-	-	-	-	-
MHARP	-	16,528	-	-	-	-	-	-	-	-	-	-	-	-	-
MHCBS	-	-	229,132	-	-	-	-	-	-	-	-	-	-	-	-
MHEBP	-	-	-	-	-	-	-	-	-	-	148,717	-	-	-	-
MHSCL	-	-	683,568	-	-	-	2,498	-	-	-	-	-	-	-	-
MHTRV	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MS000	-	-	-	-	-	-	-	-	-	-	-	-	167,875	-	-
MS021	-	-	-	-	-	-	-	-	-	-	-	-	167,875	-	-
MSOCR	-	-	-	-	-	-	-	-	-	-	-	-	-	236,725	-
MSOCR CF (FY23-24)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	206,297
MSOTR	-	-	-	-	-	-	-	-	-	-	-	-	783,663	-	-
MSSCL	-	-	-	-	-	-	-	-	-	-	-	-	264,677	-	-
MHHML	-	-	-	-	-	-	-	-	-	54,474	-	-	-	-	-
(2) (use for unlisted DCF category)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(3) (use for unlisted DCF category)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(4) (use for unlisted DCF category)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(5) (use for unlisted DCF category)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
IB. OTHER GOVT. FUNDING															
(1) Other State Agency Funding	-	74,983	4,630,730	-	-	-	-	-	-	-	-	-	-	-	-
(2) Medicaid	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(3) Local Government	-	392,539	175,563	-	-	-	-	-	-	-	-	-	-	-	-
(4) Federal Grants and Contracts	-	4,545	-	-	-	-	-	-	-	-	-	-	-	-	-
(5) In-kind from local government only	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL GOVERNMENT FUNDING =	-	472,067	4,806,293	-	-	-	-	-	-	-	-	-	-	-	-
IC. ALL OTHER REVENUES															
(1) 1st & 2nd Party Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(2) 3rd Party Payments (except Medicare)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(3) Medicare	-	-	47,774	-	-	-	-	-	-	-	-	-	-	-	-
(4) Contributions and Donations	-	178,237	173,137	-	-	-	-	-	-	-	-	-	-	-	-
(5) Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
(6) In-kind	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ALL OTHER REVENUES =	-	178,237	220,911	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL ACTUAL FUNDING =	16,292	965,485	6,430,046	19,423	22,407	12,324	2,498	463,811	333,002	54,474	148,717	193,000	1,216,215	236,725	206,297

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, 2024 To June 30, 2025

ACTUAL OPERATING REVENUE & EXPENSES													
CONTRACT # - _____													
PART I: ACTUAL FUNDING SOURCES & REVENUES													
FUNDING SOURCES & REVENUES	Total for State Funded SAMH Cost Centers	Non-State Pasco School District	Non-State Hillsborough School District	Non-State Other	Total for Non-State Funded SAMH Cost Centers	Total All SAMH Cost Centers	Non-SAMH (change name to actual cost pool)	Non-SAMH (change name to actual cost pool)	Non-SAMH (change name to actual cost pool)	Non-SAMH Cost Center	Total Revenue	Administration	Total Expenses
IA. STATESAMH FUNDING													
(1) Central Florida Behavioral Health Network	4,643,208				-	4,643,208					4,643,208		
MH000	513,369										513,369		
MH001	-										-		
MH009	487,110										487,110		
MH018	26,259										26,259		
MH009 CF (FY 23-24)	42,477										42,477		
MH026	314,458										314,458		
MH26B	18,544										18,544		
MH211	408,811										408,811		
MH981	31,468										31,468		
MH982	432,415										432,415		
MH0CN	41,140										41,140		
MH0TB	46,372										46,372		
MHARP	16,528										16,528		
MHCBS	229,132										229,132		
MHEBP	148,717										148,717		
MHSCL	683,568										683,568		
MHTRV	2,498										2,498		
MS000	167,875										167,875		
MS021	167,875										167,875		
MSOCR	236,725										236,725		
MSOCR CF (FY23-24)	206,297										206,297		
MSOTR	783,663										783,663		
MSSCL	264,677										264,677		
MHHML	54,474										54,474		
(2) (use for unlisted DCF category)	-										-		
(3) (use for unlisted DCF category)	-										-		
(4) (use for unlisted DCF category)	-										-		
(5) (use for unlisted DCF category)	-										-		
IB. OTHER GOVT. FUNDING													
(1) Other State Agency Funding	4,705,713				-	4,705,713					4,705,713		
(2) Medicaid	-										-		
(3) Local Government	568,102				-	568,102					568,102		
(4) Federal Grants and Contracts	4,545				-	4,545					4,545		
(5) In-kind from local government only	-				-	-					-		
TOTAL GOVERNMENT FUNDING =	5,278,360					5,278,360					5,278,360		
IC. ALL OTHER REVENUES													
(1) 1st & 2nd Party Payments	-										-		
(2) 3rd Party Payments (except Medicare)	-										-		
(3) Medicare	-										-		
(4) Contributions and Donations	47,774					47,774					47,774		
(5) Other	351,374					351,374					351,374		
(6) In-kind	-										-		
TOTAL ALL OTHER REVENUES =	399,148					399,148					399,148		
TOTAL ACTUAL FUNDING =	10,320,716					10,320,716					10,320,716		

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, 2024 To June 30, 2025

ACTUAL OPERATING REVENUE & EXPENSES																
CONTRACT # -		9/30/2025														
PART II: ACTUAL EXPENSES																
EXPENSE CATEGORIES	01 Assessment	02 Case Management	04 Crisis Support/ Emergency	08 In-Home/ On-Site	14 Outpatient - Individual	15 Outreach	28 Incidental Expenses	30 Information & Referral	A5 First Episode Team	B3 Cost Reimbursement	B8 FFPSA Training Projects	C0 Other Bundled Projects	04 Crisis Support/ Emergency	B1 Network Eval. & Development	B3 Cost Reimbursement	
IIA. PERSONNEL EXPENSES																
(1) Salaries	31,061	1,247,303	1,103,794	55,803	-	-	-	108,680	207,262	-	169,520	235,435	1,103,794	315,170	110,396	
(2) Fringe Benefits	7,765	311,826	275,949	13,951	-	-	-	27,170	51,816	-	42,380	58,859	275,949	78,793	27,599	
TOTAL PERSONNEL EXPENSES =	38,826	1,559,129	1,379,743	69,754	-	-	-	135,850	259,078	-	211,900	294,294	1,379,743	393,963	137,995	
IIB. OTHER EXPENSES																
(1) Building Occupancy	19,848	19,848	8,498	19,848				28,346	19,848							
(2) Professional Services			48,001					48,001								
(3) Travel			3,410	8,116	8,116	8,116			8,116							
(4) Equipment			39,332							2,969						
(5) Food Services																
(6) Medical and Pharmacy																
(7) Subcontracted Services		257,312	681,099										681,099			
(8) Insurance	2,141	2,141	37,124	2,141	2,141	2,141		37,124	2,141							
(9) Interest Paid		25	7,186													
(10) Operating Supplies & Expenses																
(11) Other Expense	17,000			19,500	23,001	13,500	3,525	218,953		70,586					210,000	
TOTAL OTHER EXPENSES =	38,989	279,326	824,650	49,605	33,258	23,757	3,525	332,424	30,105	73,555	-	-	681,099	-	210,000	
**Donated items are not allowable																
TOTAL PERSONNEL & OTHER EXPENSES =	77,815	1,838,455	2,204,393	119,359	33,258	23,757	3,525	468,274	289,183	73,555	211,900	294,294	2,060,842	393,963	347,995	
IIIC. DISTRIBUTED INDIRECT COSTS																
(b) Administration	1,820	250,000	258,250	2,200	2,750	1,450	415	53,650	48,125	8,250	24,650	33,435	248,125	43,625	39,425	
TOTAL DISTRIBUTED INDIRECT COSTS =	1,820	250,000	258,250	2,200	2,750	1,450	415	53,650	48,125	8,250	24,650	33,435	248,125	43,625	39,425	
TOTAL ACTUAL OPERATING EXPENSES =	79,635	2,088,455	2,462,643	121,559	36,008	25,207	3,940	521,924	337,308	81,805	236,550	327,729	2,308,967	437,588	387,420	
IIID. UNALLOWABLE COSTS																
IIIE. CAPITAL EXPENDITURES																
TOTAL ALLOWABLE OPERATING EXPENSES =	79,635	2,088,455	2,462,643	121,559	36,008	25,207	3,940	521,924	337,308	81,805	236,550	327,729	2,308,967	437,588	387,420	
IIIG. BUDGET NARRATIVE																
Attach separate set of workpapers																

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, 2024 To June 30, 2025

ACTUAL OPERATING REVENUE & EXPENSES													
CONTRACT # -													
PART II: ACTUAL EXPENSES													
EXPENSE CATEGORIES	Total for State Funded SAMH Cost Centers	Non-State Pasco School District	Non-State Hillsborough School District	Non-State Other	Total for Non-State Funded SAMH Cost Centers	Total SAMH Cost Centers	Non-SAMH (change name to actual cost pool)	Non-SAMH (change name to actual cost pool)	Non-SAMH (change name to actual cost pool)	Non-SAMH Cost Center	Administration	Total Expenses	
IIA. PERSONNEL EXPENSES													
(1) Salaries	4,779,922	-	-	2,324,296	2,324,296	7,104,218	7,955,730	-	-	7,955,730	1,546,633	16,606,581	
(2) Fringe Benefits	1,194,983	-	-	581,074	581,074	1,776,057	1,988,933	-	-	1,988,933	386,658	4,151,648	
TOTAL PERSONNEL EXPENSES =	5,974,905	-	-	2,905,370	2,905,370	8,880,275	9,944,663	-	-	9,944,663	1,933,291	20,758,229	
IIB. OTHER EXPENSES													
(1) Building Occupancy	116,236	-	-	-	-	116,236	-	-	-	-	-	116,236	
(2) Professional Services	96,002	-	-	-	-	96,002	-	-	-	-	-	96,002	
(3) Travel	35,874	-	-	-	-	35,874	-	-	-	-	-	35,874	
(4) Equipment	42,301	-	-	-	-	42,301	-	-	-	-	-	42,301	
(5) Food Services	-	-	-	-	-	-	-	-	-	-	-	-	
(6) Medical and Pharmacy	-	-	-	-	-	-	-	-	-	-	-	-	
(7) Subcontracted Services	1,619,510	-	-	-	-	1,619,510	-	-	-	-	-	1,619,510	
(8) Insurance	87,094	-	-	-	-	87,094	-	-	-	-	-	87,094	
(9) Interest Paid	7,211	-	-	-	-	7,211	-	-	-	-	-	7,211	
(10) Operating Supplies & Expenses	-	-	-	-	-	-	-	-	-	-	-	-	
(11) Other Expense	576,065	-	-	-	-	576,065	-	-	-	-	-	576,065	
TOTAL OTHER EXPENSES =	2,580,293	-	-	-	-	2,580,293	-	-	-	-	-	2,580,293	
**Donated items are not allowable													
TOTAL PERSONNEL & OTHER EXPENSES =	8,555,198	-	-	2,905,370	2,905,370	11,460,568	9,944,663	-	-	9,944,663	1,933,291	23,338,522	
IIIC. DISTRIBUTED INDIRECT COSTS													
(b) Administration	1,016,170	-	-	325,000	325,000	1,341,170	-	-	-	-	-	1,341,170	
TOTAL DISTRIBUTED INDIRECT COSTS =	1,016,170	-	-	325,000	325,000	1,341,170	-	-	-	-	-	1,341,170	
TOTAL ACTUAL OPERATING EXPENSES =	9,571,368	-	-	3,230,370	3,230,370	12,801,738	9,944,663	-	-	9,944,663	1,933,291	24,679,692	
III. UNALLOWABLE COSTS	-	-	-	-	-	-	-	-	-	-	-	-	
III. CAPITAL EXPENDITURES	-	-	-	-	-	-	-	-	-	-	-	-	
TOTAL ALLOWABLE OPERATING EXPENSES =	9,571,368	-	-	3,230,370	3,230,370	12,801,738	9,944,663	-	-	9,944,663	1,933,291	24,679,692	
IIIG. BUDGET NARRATIVE													
Attach separate set of workpapers													

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, 2024 To June 30, 2025

ACTUAL OPERATING REVENUE & EXPENSES																
CONTRACT # -		9/30/2025														
EXPENSE CATEGORIES	01	02	04	08	14	15	28	30	A5	B3	B8	C0	04	B1	B3	
	Assessment	Case Management	Crisis Support/ Emergency	In-Home/ On-Site	Outpatient - Individual	Outreach	Incidental Expenses	Information & Referral	First Episode Team	Cost Reimbursement	FFPSA Training Projects	Other Bundled Projects	Crisis Support/ Emergency	Network Eval. & Development	Cost Reimbursement	
PART III: CERTIFICATION																
I certify the above to be an accurate projection and in agreement with this agency's records and with the terms of this agency's contract.																
Signature		Controller			1/21/2026											
		Title			Date											
CFBHN Funding - Allowable Expenditures	(63,343)	(1,773,274)	(1,059,801)	(102,136)	(13,601)	(12,883)	(1,442)	(58,113)	(4,306)	(27,331)	(87,833)	(134,729)	(1,092,752)	(200,863)	(181,123)	
Does CFBHN funding exceed allowable expenses?	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	NO	
Admin percentage	2.29%	11.97%	10.49%	1.81%	7.64%	5.75%	10.53%	10.28%	14.27%	10.08%	10.42%	10.20%	10.75%	9.97%	10.18%	

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, 2024 To June 30, 2025

ACTUAL OPERATING REVENUE & EXPENSES															
CONTRACT # -															
EXPENSE CATEGORIES		Total for State Funded SAMH Cost Centers	Non-State Pasco School District	Non-State Hillsborough School District	Non-State Other	Total for Non-State Funded SAMH Cost Centers	Total SAMH Cost Centers	Non-SAMH (change name to actual cost pool)	Non-SAMH (change name to actual cost pool)	Non-SAMH (change name to actual cost pool)	Non-SAMH Cost Center		Administration	Total Expenses	
PART III: CERTIFICATION															
CFBHN Funding - Allowable Expenditures		(4,928,160)	0	0	(3,230,370)	(3,230,370)	(8,158,530)	(9,944,663)	0	0	(9,944,663)				
Does CFBHN funding exceed allowable expenses?		NO	NO	NO	NO	NO	NO	NO	NO	NO	NO				
Admin percentage		10.62%	N/A	N/A	10.06%	10.06%	10.48%	0.00%	N/A	N/A	0.00%				