



**Mid Florida Community Services, Inc.
d/b/a You Thrive Florida**

FINANCIAL STATEMENTS

September 30, 2025 and 2024

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Board of Directors
Mid Florida Community Services, Inc. d/b/a You Thrive Florida
Brooksville, Florida

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Mid Florida Community Services, Inc. d/b/a You Thrive Florida (a nonprofit organization) (the Agency), which comprise the statements of financial position as of September 30, 2025 and 2024, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Agency as of September 30, 2025 and 2024, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our 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 Agency 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.

Correction of an Error

As discussed in Note 17 to the financial statements, management identified certain accounts payable balances that were understated in a prior period. As a result, net assets were restated by \$393,252 at October 1, 2023. Our opinion is not modified with respect to this matter.

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 Agency'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 Agency'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 Agency'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* of the State of Florida is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedules of functional expenses are presented for purposes of additional analysis as required by Mid Florida Area Agency on Aging, d/b/a Elder Options (pg. 42-44), and Department of Elder Affairs Senior Connections Center, Inc. (pg. 45-46), Schedule of Financial Position – BEST Academy (pg. 47) and Schedule of Activities – BEST Academy (pg. 48) 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 and accompanying schedules on pages 42 through 48, are fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated March 23, 2026, on our consideration of the Agency'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 Agency'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 Agency's internal control over financial reporting and compliance.

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

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

Enterprise, Alabama

March 23, 2026

Mid Florida Community Services, Inc. d/b/a You Thrive Florida
Statements of Financial Position

<i>September 30,</i>	2025	RESTATED 2024
Assets		
Cash	\$ 5,377,840	\$ 1,829,973
Grants receivable	4,149,297	5,189,664
Other receivables	208,500	195,652
Mortgages receivable	609,546	628,404
Prepaid expenses	77,862	82,392
Lots and homes held for resale	200,893	316,792
Operating lease right-of-use assets, net	1,482,612	1,444,152
Property and equipment, net	822,587	800,835
Total assets	\$ 12,929,137	\$ 10,487,864
Liabilities and Net Assets		
Liabilities		
Accounts payable	\$ 1,786,114	\$ 1,969,931
Accrued expenses	902,738	897,784
Line of credit	500,000	350,000
Deferred revenue	44,277	43,643
Operating lease liabilities	1,543,002	1,492,506
Total liabilities	4,776,131	4,753,864
Net assets		
Without donor restrictions	8,153,006	5,734,000
Total liabilities and net assets	\$ 12,929,137	\$ 10,487,864

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

Mid Florida Community Services, Inc. d/b/a You Thrive Florida
Statements of Activities

<i>For the year ended September 30, 2025</i>	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Other Support			
Grant income	\$ 40,225,304	\$ -	\$ 40,225,304
Local monies	925,868	-	925,868
Program income	41,596	-	41,596
Fees	3,553,982	-	3,553,982
In-kind	3,910,719	-	3,910,719
Total revenue and other support	48,657,469	-	48,657,469
Expenses			
<i>Program services</i>			
Early Childhood	24,207,091	-	24,207,091
Elderly	9,972,609	-	9,972,609
Community Assistance	7,201,218	-	7,201,218
Transportation	921,059	-	921,059
Community Services	1,350,021	-	1,350,021
Charter Schools	148,816	-	148,816
Total program services	43,800,814	-	43,800,814
<i>Support services</i>			
General and administration	2,437,649	-	2,437,649
Total expenses	46,238,463	-	46,238,463
Change in net assets	2,419,006	-	2,419,006
Net assets at beginning of year	5,734,000	-	5,734,000
Net assets at end of year	\$ 8,153,006	\$ -	\$ 8,153,006

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

Mid Florida Community Services, Inc. d/b/a You Thrive Florida
Statements of Activities (Continued)

<i>For the year ended September 30, 2024</i>	Without Donor Restrictions	With Donor Restrictions	Restated Total
Revenue and Other Support			
Grant income	\$ 37,995,424	\$ -	\$ 37,995,424
Local monies	1,211,794	-	1,211,794
Program income	47,461	-	47,461
Fees	2,491,285	-	2,491,285
In-kind	4,405,853	-	4,405,853
Total revenue and other support	46,151,817	-	46,151,817
Expenses			
<i>Program services</i>			
Early Childhood	22,472,603	-	22,472,603
Elderly	11,055,893	-	11,055,893
Emergency Assistance	2,919,210	-	2,919,210
Energy Conservation	3,784,415	-	3,784,415
Transportation	952,504	-	952,504
Community Services	2,808,738	-	2,808,738
Total program services	43,993,363	-	43,993,363
<i>Support services</i>			
General and administration	2,244,083	-	2,244,083
Total expenses	46,237,446	-	46,237,446
Change in net assets	(85,629)	-	(85,629)
Net assets at beginning of year (as originally stated)	6,212,881	-	6,212,881
Prior period adjustment	(393,252)	-	(393,252)
Net assets at beginning of year (as restated)	5,819,629	-	5,819,629
Net assets at end of year	\$ 5,734,000	\$ -	\$ 5,734,000

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

Mid Florida Community Services, Inc. d/b/a You Thrive Florida
Statements of Functional Expenses

For the year ended September 30, 2025

	Program Services					Supporting Services		2025 Total
	Early Childhood	Elderly	Community Assistance	Transportation	Community Services	Charter School	General and Administration	
Salary and fringe benefits	\$ 12,553,278	\$ 1,554,816	\$ 785,531	\$ 423,382	\$ 655,148	\$ 84,682	\$ 1,767,381	\$ 17,824,218
Office supplies	36,197	13,222	10,575	2,269	25,209	865	27,054	115,391
Program supplies	818,718	11,423	-	78,705	7,324	24,232	197	940,599
Program services	262,096	5,374,924	232,963	-	327,740	540	-	6,198,263
Utilities and telephone	443,008	77,778	28,565	20,913	23,000	398	33,032	626,694
Insurance	425,831	42,878	13,886	87,303	34,549	1,390	57,759	663,596
Interest	33,567	3,691	-	821	6,623	568	16,226	61,496
Postage and shipping	-	2,575	2,314	123	287	-	434	5,733
Space costs	2,643,286	471,649	61,403	7,298	26,019	948	97,380	3,307,983
Travel	116,300	45,561	4,471	27	21,639	5,163	10,778	203,939
Repairs and maintenance	861,730	45,497	27,353	202,707	24,869	2,992	52,006	1,217,154
Weatherization material	-	-	1,618,823	-	-	-	-	1,618,823
Tools and equipment	297,277	15,843	12,624	600	77,765	-	10,373	414,482
Professional services	1,093,909	3,683	9,768	24,888	4,005	16,835	181,965	1,335,053
Nutrition services	802,803	1,995,512	-	-	-	-	-	2,798,315
Emergency assistance	-	-	3,605,777	-	-	-	-	3,605,777
Support services	-	-	638,393	-	-	-	-	638,393
Transportation	-	-	190	-	-	-	-	190
Personnel	123,994	5,511	3,725	1,350	16,520	1,670	23,069	175,839
Payroll fees	68,669	11,434	4,814	2,163	2,197	538	11,373	101,188
Other	3,588,058	294,188	140,043	62,105	86,542	7,995	127,103	4,306,034
Total expenses before depreciation and amortization	24,168,721	9,970,185	7,201,218	914,654	1,339,436	148,816	2,416,130	46,159,160
Depreciation and amortization	38,370	2,424	-	6,405	10,585	-	21,519	79,303
Total	\$ 24,207,091	\$ 9,972,609	\$ 7,201,218	\$ 921,059	\$ 1,350,021	\$ 148,816	\$ 2,437,649	\$ 46,238,463

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

Mid Florida Community Services, Inc. d/b/a You Thrive Florida
Statements of Functional Expenses (Continued)

For the year ended September 30, 2024

	Program Services						Supporting Services		2024 Total
	Early Childhood	Elderly	Energy Conservation	Emergency Assistance	Transportation	Community Services	General and Administration		
Salary and fringe benefits	\$ 12,776,592	\$ 1,460,291	\$ 221,589	\$ 429,731	\$ 487,607	\$ 1,018,402	\$ 1,576,715	\$ 17,970,927	
Office supplies	65,289	28,773	2,206	6,140	1,239	18,220	19,918	141,785	
Program supplies	661,556	13,689	-	-	62,338	2,172	5,937	745,692	
Program services	171,756	6,380,031	318,434	-	-	373,373	-	7,243,594	
Utilities and telephone	488,301	75,332	4,550	19,480	22,349	49,144	35,464	694,620	
Insurance	272,391	27,953	7,864	3,925	189,031	25,078	22,392	548,634	
Interest	44,182	3,897	604	4,270	-	2,129	7,783	62,865	
Postage and shipping	-	4,443	748	1,244	249	751	1,603	9,038	
Space costs	3,326,656	494,913	7,329	37,469	-	69,383	91,230	4,026,980	
Travel	107,282	44,336	18,511	681	17	23,717	13,919	208,463	
Repairs and maintenance	804,640	31,816	5,870	19,677	96,637	41,956	38,123	1,038,719	
Weatherization material	-	-	2,290,211	-	-	-	-	2,290,211	
Tools and equipment	207,171	18,361	4,744	-	337	350,198	17,874	598,685	
Professional services	302,979	11,205	200	5,749	12,538	5,735	232,157	570,563	
Nutrition services	786,675	2,189,313	-	-	-	-	-	2,975,988	
Emergency assistance	-	-	-	3,179,198	-	25,502	-	3,204,700	
Support services	-	-	-	-	-	584,274	-	584,274	
Transportation	-	-	-	-	-	4,386	-	4,386	
Personnel	420,831	8,165	4,341	1,281	2,160	10,151	28,693	475,622	
Payroll fees	67,399	9,551	726	3,378	2,007	4,185	4,604	91,850	
Other	1,919,215	249,942	31,283	72,192	68,272	180,590	130,166	2,651,660	
Total expenses before depreciation and amortization	22,422,915	11,052,011	2,919,210	3,784,415	944,781	2,789,346	2,226,578	46,139,256	
Depreciation and amortization	49,688	3,882	-	-	7,723	19,392	17,505	98,190	
Total	\$ 22,472,603	\$ 11,055,893	\$ 2,919,210	\$ 3,784,415	\$ 952,504	\$ 2,808,738	\$ 2,244,083	\$ 46,237,446	

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

Mid Florida Community Services, Inc. d/b/a You Thrive Florida
Statements of Cash Flows

<i>For the years ended September 30,</i>	2025	2024
Operating Activities		
Change in net assets	\$ 2,419,006	\$ (85,629)
Adjustments to reconcile change in net assets to cash provided by (used in) operating activities		
Depreciation and amortization	79,304	98,189
Loss (Gain) on disposal of assets	8,432	55,405
Change in operating assets and liabilities		
Grants receivable	1,040,367	(81,646)
Mortgages receivable	18,858	51,126
Other receivables	(12,848)	151,320
Operating lease right-of-use assets, net	(38,460)	58,656
Lots and home held for resale	115,899	70,036
Prepaid expenses	4,530	(59,484)
Accounts payable	(183,817)	(178,702)
Accrued expenses	4,954	21,573
Line of credit	150,000	350,000
Deferred revenue	634	(21,384)
Operating lease liabilities	50,496	(25,092)
Net cash provided by (used in) operating activities	3,657,355	404,368
Investing Activities		
Purchases of equipment	(109,488)	(73,064)
Net cash provided by (used in) investing activities	(109,488)	(73,064)
Net change in cash	3,547,867	331,304
Cash and cash equivalents at beginning of year	1,829,973	1,498,669
Cash and cash equivalents at end of year	\$ 5,377,840	\$ 1,829,973
Schedule of Noncash Transactions		
Lease liabilities arising from obtaining right-of-use assets		
Operating leases	\$ 588,486	\$ 453,422
Schedule of Certain Cash Flow Information		
Cash paid for interest	\$ 61,496	\$ 62,865

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

Mid Florida Community Services, Inc. d/b/a You Thrive Florida Notes to Financial Statements

Note 1: DESCRIPTION OF THE ORGANIZATION

Organization

Mid Florida Community Services, Inc. d/b/a You Thrive Florida (the "Agency") is a not-for-profit corporation organized under the laws of the State of Florida for the purpose of implementing various programs and projects for the poor and underprivileged residents of Hernando, Sumter, Pasco, Lake, Polk, Volusia, and Citrus Counties of Florida. On May 15, 2024 the Agency rebranded its business name and is now doing business as You Thrive Florida. This is a name change only and the legal name remains Mid Florida Community Services, Inc. The Agency administers grants under six major categories:

The Early Childhood Services Division administers Head Start and Early Head Start programs in Hernando, Sumter and Volusia Counties. Approximately 977 children are enrolled in Head Start and 232 children in the Early Head Start program, which helps disadvantaged preschoolers prepare for entrance into kindergarten.

The Senior Services Division, which are classified by function as elderly, administers grants to assist older individuals by providing nutritious meals, homemaking services, home care, and energy assistance.

The Community Services Division, which are classified by function as community services, administers many federally and locally funded projects. Federal programs include the Children's Advocacy Center of Hernando County that is dedicated to reducing trauma to victims of child abuse and their families through intervention, prevention and education. The House to Home program aids with the purchase of low-income homes to individuals of Hernando County, Florida.

The Transportation Division provides for public transportation services for the transportation of the disadvantage citizens and veterans of Hernando County, Florida.

The Community Assistance Division, which are classified by function as community assistance, administers many federally and locally funded projects. The Weatherization grant provides funds for weatherization of homes of low-income persons. The Community Services Block Grant provides funds to assist low-income people with self-sufficiency, improved living conditions, strengthened family relations, and other supportive services. The LIHEAP grant provides home energy, electricity, and water bill assistance to low-income individuals.

The Charter School Division, provides for charter school services for students of Hernando County Florida. This division began on August 1, 2025 with the merger of Brooksville Engineering, Science & Technology, Inc. The District School Board of Hernando County, Florida approved the assignment of the charter agreement from the effective date August 1, 2025 through June 30, 2038.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Mid Florida Community Services, Inc. d/b/a You Thrive Florida

Notes to Financial Statements

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates

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

Cash and Cash Equivalents

The Agency considers all monies in banks and highly liquid investments with maturities of three months or less from date of purchase to be cash equivalents. The carrying value of cash and cash equivalents approximates fair value because of the short maturities of those financial instruments. Cash restricted by grantors or by contractual obligations to specific purposes are recorded as restricted cash and excluded from cash and cash equivalents.

Grants Receivable

Grants receivable represents pending reimbursements of program expenses incurred as of September 30, 2025 and 2024, both billed and unbilled, and expected to be received from the funding sources in the subsequent year. Management considers receivables at September 30, 2025 and 2024 to be fully collectible. Accordingly, no allowance for credit losses related to grants receivable was made in the accompanying financial statements.

Mortgages Receivable

Mortgages receivable consists of non-interest bearing residential first mortgages secured by land and construction costs and payable in monthly installments over the life of the mortgage, generally ranging from 24 to 30 years. Non-interest-bearing mortgages have been discounted based upon prevailing federal market rates at the receipt of the loan. This discount will be recognized as interest income over the term of the mortgage. Mortgages are maintained by an outside company and principal, taxes and insurance collected each month is deposited in the Agency's accounts less an administration fee. Management considers mortgages receivable at September 30, 2025 and 2024 to be fully collectible. Accordingly, no allowance for credit losses related to mortgages receivable was made in the accompanying financial statements.

Other Receivables

Other receivables represents monies owed from other funds, local monies, copays and miscellaneous receivables owed as of September 30, 2025 and 2024, and expected to be received in the subsequent period. Management considers other receivables at September 30, 2025 and 2024 to be fully collectible. Accordingly, no allowance for credit losses related to other receivables was made in the accompanying financial statements.

Mid Florida Community Services, Inc. d/b/a You Thrive Florida
Notes to Financial Statements

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Allowance for Credit Losses

Management evaluates its receivables on an ongoing basis by analyzing customer relationships and previous payment histories. The allowance for credit losses is management's best estimate of the amount of expected credit losses in the existing accounts based on current market conditions. Historically, losses on uncollectible accounts have been within management's expectations. The allowance for credit losses is reviewed on a periodic basis to ensure there is sufficient reserve to cover any potential credit losses. When receivables are considered uncollectible, they are charged against the allowance for credit losses. Collections on accounts previously written off are included in the change in net assets as received. As of September 30, 2025 and 2024, no allowance for credit losses was made in the accompanying financial statements.

Lots and Homes Held for Resale

As of September 30, 2025 the Agency has in its House to Home program lots and homes for sale to low-income homeowners consisting of the following:

Four Lots	\$ 20,947
Three homes	<u>179,946</u>
Total lots and homes held for resale	<u>\$ 200,893</u>

As of September 30, 2024 the Agency has in its House to Home program lots and homes for sale to low-income homeowners consisting of the following:

Four Lots	\$ 19,658
Two homes	<u>297,134</u>
Total lots and homes held for resale	<u>\$ 316,792</u>

Property and Equipment

Property and equipment acquired with cost-reimbursement grant funds are expensed in the period purchased, since title to such assets remains with the grantor of funds. No depreciation is recorded for these assets.

Property and equipment purchased with funds from performance-based grants or local funds are capitalized at cost and depreciated over their estimated useful lives using the straight-line method, because title to such assets remains with the Agency. Physical assets acquired with unit costs in excess of \$5,000 are capitalized as property and equipment on the Agency's financial statements.

Mid Florida Community Services, Inc. d/b/a You Thrive Florida Notes to Financial Statements

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Leases

The Agency leases office space, classroom space and equipment. The Agency determines if an arrangement is a lease at inception. Operating leases are included in operating lease right-of-use (ROU) assets and operating lease liabilities on the statements of financial position. Finance leases are included in property and equipment, and other long-term liabilities on the statements of financial position.

ROU assets represent the right to use an underlying asset for the lease term and lease liabilities represent the obligation to make lease payments arising from the lease. Operating lease ROU assets and liabilities are recognized at commencement date based on the present value of lease payments over the lease term. As most of the leases do not provide an implicit rate, the Agency uses a risk-free rate based on the information available at commencement date in determining the present value of lease payments. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. The lease terms may include options to extend or terminate the lease if it is reasonably certain that the Organization will exercise that option. Lease expense for lease payments is recognized on a straight-line basis over the lease term.

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

Net Assets

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

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

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

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

Revenue Recognition

Program service fees and payments under cost-reimbursable contracts are accounted for under ASC Topic 606, *Revenue from Contracts with Customers* (ASC 606), recognizing revenue when performance obligations under the terms of the contracts with customers are satisfied. Prior to the adoption of ASC 606, the Agency recognized revenue when persuasive evidence of an arrangement

Mid Florida Community Services, Inc. d/b/a You Thrive Florida

Notes to Financial Statements

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue Recognition (continued)

existed, delivery of products had occurred, the sales price was fixed or determinable and collectability was reasonably assured.

Contributions are recognized when cash, other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give are not recognized until the conditions on which they depend have been substantially met or the donor has explicitly released the restriction. Contributions received with donor-imposed restrictions that are met in the same year in which the contributions are received are classified as net assets without donor restrictions.

Grants and Contracts

The Agency also receives funding from federal, state and local grants and contracts, which are conditioned upon certain performance requirements and/or occurrence of allowable qualifying expenses. Revenues are recognized when the Agency performs the contracted services or incurs expenditures in compliance with specific contract or grant provisions. Grant activities and outlays are subject to audit and acceptance by the granting agency and, as a result of such audit, adjustments could be required.

The funding for the Agency's operations is significantly dependent on the receipt of federal and state grants. For the years ended September 30, 2025 and 2024, approximately 81% and 77%, respectively, of the Agency's total revenue and support was derived from the U.S. Department of Health and Human Services (inclusive of amounts received through pass-through entities). It is always considered reasonably possible that a customer, grantor, or contributor will be lost in the near term.

Donated Assets

Donated investments and other noncash donations are recorded as contributions at their fair values at the date of donation.

Donated Services

Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Agency. Volunteers also provided fund-raising services throughout the year that are not recognized as contributions in the financial statements since the recognition criteria were not met.

Functional Allocation of Expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the statements of activities and in the statements of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited in accordance with the Agency's cost allocation plan. General and administrative expenses include those expenses that provide for the overall support and direction of the Agency.

Mid Florida Community Services, Inc. d/b/a You Thrive Florida
Notes to Financial Statements

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Advertising

The Agency uses advertising to promote its programs among the audiences it serves. The production costs of advertising are expensed as incurred. During the years ended September 30, 2025 and 2024, advertising costs were \$69,258 and \$21,021, respectively.

Income Taxes

The Agency has been granted an exemption from income taxes under Internal Revenue Code Section 501 (c)(3) as a non-profit corporation. As required by Internal Revenue Service regulations, the Agency annually files Form 990 "Return of Agency Exempt from Income Tax" with the Internal Revenue Service. The Agency's policy is to record interest and penalties related to taxes in interest expense on the financial statement. The Agency did not have any interest or penalties related to taxes in fiscal years 2025 and 2024.

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

Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued March 23, 2026 and determined there were no events that occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

Note 3: LIQUIDITY AND FINANCIAL ASSET AVAILABILITY

The Agency maintains its financial assets primarily in cash and cash equivalents to provide liquidity to ensure funds are available as the Agency's expenditures come due. The following reflects the Agency's financial assets as of the statement of financial position date, reduced by amounts not available for general use within one year of the statement of financial position date because of contractual or donor-imposed restrictions.

Mid Florida Community Services, Inc. d/b/a You Thrive Florida
Notes to Financial Statements

Note 3: LIQUIDITY AND FINANCIAL ASSET AVAILABILITY (Continued)

<i>September 30,</i>	2025	2024
Total assets at year end	\$ 12,929,137	\$ 10,487,864
Less non-financial assets		
Prepaid expenses	77,862	82,392
Operating lease right-of-use assets, net	1,482,612	1,444,152
Mortgages receivable	609,546	628,404
Lots and homes held for resale	200,893	316,792
Property and equipment, net	822,587	800,835
Financial assets available to meet cash needs for general expenditures within one year	\$ 9,735,637	\$ 7,215,289

The Agency is principally supported by its grants and fees charged for the services it provides. The goal of the Agency is to maintain available financial assets to meet its next 90 days of operating expenses of approximately \$10,600,000. In the event of unanticipated liquidity needs, the Agency has a line of credit with available borrowings of \$500,000. The line of credit matures annually on July 26 and automatically renews for another year, at the discretion of the lender. Outstanding principal and interest is due at the maturity date. The line of credit carries an interest rate of the Truist Bank Prime Rate per annum. The line of credit is collateralized by the accounts receivable, inventory, furniture and fixtures and other property of the Agency.

Mid Florida Community Services, Inc. d/b/a You Thrive Florida
Notes to Financial Statements

Note 4: GRANTS RECEIVABLE

Grants receivable consisted of the following:

<i>September 30,</i>	2025	2024
U.S. Department of Health and Human Services:		
Head Start	\$ 745,006	\$ 389,806
Early Head Start	218,844	165,017
Head Start Disaster Recovery	14,255	66,986
Area Agency on Aging d/b/a Elder Options:		
Title IIIB	426,393	445,240
Title IIIC1	206,804	116,686
Title IIIC2	173,702	132,978
Title IIIE	53,899	105,452
Community Care for the Elderly	498,233	322,844
Alzheimer’s Disease Initiative	196,529	242,782
Home Care for the Elderly	28,625	10,634
Local Service Provider	3,359	5,809
Senior Connection Center, Inc.:		
Title IIIB	157,324	254,355
Title IIIC1	134,823	156,932
Title IIIC2	135,766	153,465
Title IIIE	45,427	-
Florida Department of Opportunity:		
CSBG	198,057	206,411
Weatherization	437,724	745,078
Low Income Home Energy Assistance Program	84,111	1,114,890
State of Florida Department of Health:		
Child Care Food	77,202	124,589
Florida Department of Transportation:		
Transportation for the Non-Sponsored Transportation Disadvantaged	176,314	266,365
State of Florida Office of the Attorney General	99,375	136,876
Agency for Workforce Intervention:		
Volunteer Prekindergarten Education	37,525	26,469
Grants receivable	\$ 4,149,297	\$ 5,189,664

Mid Florida Community Services, Inc. d/b/a You Thrive Florida
Notes to Financial Statements

Note 5: OTHER RECEIVABLES

Other receivables consisted of the following:

<i>September 30,</i>	2025	2024
Local funds	\$ 208,500	\$ 195,652

Note 6: MORTGAGES RECEIVABLE

Mortgages receivable consisted of the following:

<i>September 30,</i>	2025	2024
Non-interest bearing loans at par value	\$ 1,091,720	\$ 1,152,668
Less unamortized discount based on imputed interest	(482,174)	(524,264)
Total	\$ 609,546	\$ 628,404

Note 7: PROPERTY AND EQUIPMENT

The components of property and equipment at September 30, 2025 and 2024, were as follows:

	Estimated Useful Lives (in years)	2025	2024
Automobiles, vans, and buses	5	\$ 167,740	\$ 106,982
Equipment	5-10	437,407	370,348
Building renovation	39	983,271	894,029
Software and other intangibles	3	198,992	149,163
		1,787,410	1,520,522
Less: accumulated depreciation		(964,823)	(719,687)
Property and equipment, net		\$ 822,587	\$ 800,835

For the fiscal years ended September 30, 2025 and 2024, depreciation expense was \$79,303 and \$98,190, respectively. The Agency expenses capital assets purchased with cost reimbursement grant funds. For 2025 and 2024, the Agency expensed \$0 and \$73,064, respectively, of capital assets purchased with grant funds. As of September 30, 2025 and 2024, the Agency held \$2,867,231 and \$2,867,231, respectively, of property and equipment that had not been recorded as capital assets because the assets were purchased with grant funds and title remained with the grantor. Approval for disposal and use of any related proceeds remains with the grantor agency that provided the funds used in the acquisition of the noncapitalized assets.

Mid Florida Community Services, Inc. d/b/a You Thrive Florida
Notes to Financial Statements

Note 8: LEASES

The Agency has operating leases for office space and vehicles. The leases have remaining lease terms of 2 to 13 years, some of which may include options to extend the leases for up to 5 years, and some of which may include options to terminate the leases within 2 years.

Operating lease costs were \$557,028 for the year ended September 30, 2025.

Weighted average remaining lease term and discount rates consist of the following:

<i>For the years ended September 30,</i>	2025
Weighted average remaining lease term	
Operating leases	3.05 years
Weighted average discount rate	
Operating leases	4.12%

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

<i>For the years ending September 30,</i>	Operating Leases
2026	\$ 447,677
2027	381,027
2028	353,185
2029	229,054
2030	138,797
2031-2035	161,310
2036-2031	5,727
<hr/>	
Total future minimum lease payments	1,716,777
Less imputed interest	(173,775)
<hr/>	
Present value of lease liabilities	\$ 1,543,002

Mid Florida Community Services, Inc. d/b/a You Thrive Florida
Notes to Financial Statements

Note 9: ACCRUED EXPENSES

Accrued expenses consisted of the following:

<i>September 30,</i>	2025	2024
Payroll	\$ 362,856	\$ 365,786
Retirement	15,199	32,773
Vacation leave	524,683	499,225
Total	\$ 902,738	\$ 897,784

Accrued vacation leave is 100% vested for all employees up to a maximum of 240 hours per person.

Note 10: REVENUE

The Agency's customers are primarily the parents of children enrolled in childcare programs and agencies and individuals receiving transportation services. Customers can obtain subsidized assistance through federal, state, county or municipal governments or agencies, where all or a portion of the childcare fees or transportation fees are paid by these third-party entities on behalf of the customers. Program service fees are typically collected at the end of the week or month of service or during each trip. All program service fee revenue is recognized at the point in time that related childcare services or transportation services are performed.

Disaggregated Revenue

A summary of disaggregated revenue follows:

<i>For the year ended September 30,</i>	2025	2024
Contracts with customers		
<i>Recognized at a point in time</i>		
Program service fees	\$ 3,553,982	\$ 2,491,285
Other revenue and support		
Grant income	40,225,304	37,995,424
Local monies	925,868	1,211,794
Program income	41,596	47,461
Inkind	3,910,719	4,405,853
Total revenue	\$ 48,657,469	\$ 46,151,817

Mid Florida Community Services, Inc. d/b/a You Thrive Florida
Notes to Financial Statements

Note 11: SICK LEAVE

The policy for sick leave provides that each full-time employee entitled to sick leave earns 0.03077 hours of sick leave for each hour worked up to 40 hours per week. The maximum annual earning is limited to 64 hours per employee. The maximum amount of sick leave which can be carried forward from one calendar year to the next is 400 hours. Sick leave amounts vest for employees in the following manner:

Years of Service	Vested %
Date of hire to end of 9 th year	0%
Start of 10 th year to end of 19 th year	50%
Start of 20 th year and beyond	100%

An employee must separate in good standing in order to receive payment for accrued sick leave. Payment of accrued sick leave is limited to 400 hours total. Expenditures for amounts vested with employees are based on the availability of funds. Since funding of the Agency is based on annual federal and state grant contracts, the availability of funds cannot be determined. Therefore, no liability for accrued sick leave is recorded on the books of the Agency. As of September 30, 2025 and 2024, sick leave vested with employees was \$225,523 and \$198,438, respectively.

Note 12: DEFERRED REVENUE

Deferred revenue is the difference between grant and local revenue received less the actual amount earned. Deferred revenue balances were as follows:

<i>September 30,</i>	2025	2024
Area Agency on Aging d/b/a Elder Options:		
Community Care for the Elderly	\$ 35,765	\$ 34,049
Alzheimer's Disease Initiative	7,555	9,215
Local Service Providers (LSP)	-	379
Title IIIC-1	578	-
Other local sources	379	-
Total	\$ 44,277	\$ 43,643

Note 13: CONCENTRATIONS OF CREDIT RISK

Cash

The provisions of FASB ASC 825-10-50-21, Financial Instruments, identify deposits in excess of federally insured limits as a concentration of credit risk requiring disclosure, regardless of the degree of risk. At times, the Agency has on deposit funds in excess of the FDIC maximum coverage of \$250,000.

Mid Florida Community Services, Inc. d/b/a You Thrive Florida Notes to Financial Statements

Note 13: CONCENTRATIONS OF CREDIT RISK (Continued)

Funding

Approximately 69% and 77% of the entity's grant revenues were provided by the U.S. Department of Health and Human Services for fiscal years 2025 and 2024, respectively.

Note 14: CONTINGENCIES

The Agency relies on funding from federal, state and local government sources. Discontinuation of, or a significant reduction in the level of this funding, would directly impact the Agency's activities and programs.

The Agency directly guaranteed one bank loan for Kennedy Complex Cooperative ("KCC"), a Florida non-profit. The outstanding principal on the loans was \$1,593,902 and \$1,723,835 at September 30, 2025 and 2024, respectively. Interest on the loans is based upon the one-month LIBOR rate plus 2%. KCC used the proceeds of the loans to purchase real estate that the Agency leases from KCC. The loan is collateralized by real estate.

Non-performance by KCC on the loan agreements would trigger the Agency's obligation under the guarantee. The Agency has recorded a ROU asset and corresponding operating lease liabilities for this lease agreement. The Agency has not recorded any liability for this debt obligation and is of the opinion that it will not be required to satisfy this guarantee. A loss resulting from the loan guarantee, if any, would be recorded in the period that it becomes determinable.

At times, the Agency is involved in litigation and claims arising in the ordinary course of business. In the opinion of legal counsel, the range of potential recoveries or liabilities in excess of insurance coverage, if any, is not reasonably determinable and no loss contingencies have been recorded.

Note 15: IN-KIND REVENUES

All donated space, services, and goods were utilized by the Agency's program and supporting services. There were no donor-imposed restrictions associated with the contributed space, services, or goods.

The components of donated space, services and goods contributed to the Agency consists of the following for the year ended September 30,:

	Head Start	Senior Services	2025	2024
Program supplies	\$ 220,077	\$ -	\$ 220,077	\$ 3,756
Professional services	230,901	657,020	887,921	916,082
Facilities	2,364,851	437,870	2,802,721	3,486,015
In-kind contributions reflected				
in statement of activities	2,815,829	1,094,890	3,910,719	4,405,853
Nonprofessional services	302,270	300,431	602,701	638,775
Total in-kind contributions	\$ 3,118,099	\$ 1,395,321	\$ 4,513,420	\$ 5,044,628

Mid Florida Community Services, Inc. d/b/a You Thrive Florida

Notes to Financial Statements

Note 15: IN-KIND REVENUES (Continued)

The program supplies category includes donations of classroom material and supplies for the Childhood Services division. Donated supplies are valued at the wholesale prices that would be received for selling similar products.

The professional services category includes the services of attorneys, speech therapists, dentists, and doctors. Donated services are valued using the most recent Bureau of Labor Statistics' average hourly wage for counselors in the Organization's metropolitan area.

Facilities is comprised of land and building space and is utilized to operate the programs administered by the Agency. The revenue is calculated based on estimated fair market rental values of space used.

The Agency also receives support from volunteers and other local agencies and individuals whose contributions do not meet the criteria for recognition as stated in Note 2. Therefore, the value of these contributions is not included in the financial statements.

Note 16: RETIREMENT PLAN

The Agency has a tax sheltered annuity arrangement under Code Section 403(B) of the Internal Revenue Code. Contributions are made based on the availability of funds at the discretion of the Agency. Contributions for the years ended September 30, 2025 and 2024 were \$888,546 and \$910,556, respectively. All contributions are 100% vested with employees; no contributions are to revert back to the Agency.

Note 17: PRIOR PERIOD ADJUSTMENT

During the year ended September 30, 2025, the Agency became aware of certain accounting errors in the financial statements for the year ended September 30, 2023 that were determined to be material. Specifically the Agency identified certain accounts payable balances that were understated. As a result, management has restated accounts payable and net assets at October 1, 2023. Total amount of prior period adjustment resulted in a \$393,252 increase in accounts payable and decrease in net assets as of October 1, 2023.

Mid Florida Community Services, Inc. d/b/a You Thrive Florida
Schedule of Expenditures of Federal Awards
And State Financial Assistance
For the Year Ended September 30, 2025

Federal or State Agency/ Pass-Through Entity	ALN/ CSFA No.	Name of Program	Award Identification No.	Subrecipient	Total Expenditures
U.S. Department of Health and Human Services					
	Head Start Cluster				
	93.600	Head Start*	04CH013033-01	\$ -	\$ 4,402,968
	93.600	Head Start*	04ND000069-01	-	433,901
	93.600	Head Start*	04CH011649-05	-	2,350,887
	93.600	Head Start*	04CH011842-04	-	3,702,302
	93.600	Head Start*	04CH011842-05	-	7,411,701
Subtotal for 93.600				-	18,301,759
	93.356	Head Start Disaster Recovery*	04ND000087-01	-	1,665,621
Total direct programs/Total for Head Start Cluster				-	19,967,380
	Aging Cluster				
Department of Elder Affairs					
Mid-Florida Area Agency on Aging D/B/A Elder Options					
	93.044	Special Programs for the Aging, Title III, Part B, Grants for Support Services and Senior Centers**	OAA-24-MFCS	-	193,346
	93.044	Special Programs for the Aging, Title III, Part B, Grants for Support Services and Senior Centers**	OAA-25-YTF	-	513,825
	93.044	Special Programs for the Aging, Title III, Part B, Grants for Support Services and Senior Centers**	OAA-24-MFCS	-	22,244
	93.044	Special Programs for the Aging, Title III, Part B, Grants for Support Services and Senior Centers**	OAA-25-YTF	-	90,256

See the independent auditor's report and accompanying notes to the schedule of expenditures of federal awards and state financial assistance.

Mid Florida Community Services, Inc. d/b/a You Thrive Florida
Schedule of Expenditures of Federal Awards
And State Financial Assistance (Continued)
For the Year Ended September 30, 2025

Federal or State Agency/ Pass-Through Entity	ALN/ CSFA No.	Name of Program	Award Identification No.	Subrecipient	Total Expenditures
	93.044	Special Programs for the Aging, Title III, Part B, Grants for Support Services and Senior Centers**	OAA-24-MFCS	-	101,892
	93.044	Special Programs for the Aging, Title III, Part B, Grants for Support Services and Senior Centers**	OAA-25-YTF	-	298,086
Department of Elder Affairs Senior Connections Center, Inc.	93.044	Special Programs for the Aging, Title III, Part B, Grants for Support Services and Senior Centers**	OAA-24-MFCS	-	355,722
	93.044	Special Programs for the Aging, Title III, Part B, Grants for Support Services and Senior Centers**	OAA-2025-YTF	-	697,762
Subtotal for 93.044					2,273,133
Department of Elder Affairs Mid-Florida Area Agency on Aging D/B/A Elder Options	93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services**	OAA-24-MFCS	-	29,604
	93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services**	OAA-24-MFCS	-	86,648
	93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services**	OAA-25-YTF	-	97,418
	93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services**	OAA-25-YTF	-	244,940

See the independent auditor's report and accompanying notes to the schedule of expenditures of federal awards and state financial assistance.

Mid Florida Community Services, Inc. d/b/a You Thrive Florida
Schedule of Expenditures of Federal Awards
And State Financial Assistance (Continued)
For the Year Ended September 30, 2025

Federal or State Agency/ Pass-Through Entity	ALN/ CSFA No.	Name of Program	Award Identification No.	Subrecipient	Total Expenditures
	93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services**	OAA-24-MFCS	-	15,212
	93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services**	OAA-24-MFCS	-	19,777
	93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services**	OAA-25-YTF	-	45,109
	93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services**	OAA-25-YTF	-	67,844
	93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services**	OAA-24-MFCS	-	70,382
	93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services**	OAA-24-MFCS	-	51,143
	93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services**	OAA-25-YTF	-	193,722
	93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services**	OAA-25-YTF	-	121,315

See the independent auditor's report and accompanying notes to the schedule of expenditures of federal awards and state financial assistance.

Mid Florida Community Services, Inc. d/b/a You Thrive Florida
Schedule of Expenditures of Federal Awards
And State Financial Assistance (Continued)
For the Year Ended September 30, 2025

Federal or State Agency/ Pass-Through Entity	ALN/ CSFA No.	Name of Program	Award Identification No.	Subrecipient	Total Expenditures
Department of Elder Affairs Senior Connections Center, Inc.	93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services**	OAA-2024-MFCS	-	203,810
	93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services**	OAA-2025-YTF	-	612,063
	93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services**	OAA-2025-YTF	-	628,804
	93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services**	OAA-2024-MFCS	-	210,304
Subtotal for 93.045					2,698,095
Department of Elder Affairs Mid-Florida Area Agency on Aging D/B/A Elder Options	93.053	Nutrition Services Incentive Program**	OAA-24-MFCS	-	9,672
	93.053	Nutrition Services Incentive Program**	OAA-24-MFCS	-	2,566
	93.053	Nutrition Services Incentive Program**	OAA-24-MFCS	-	10,146
	93.053	Nutrition Services Incentive Program**	OAA-25-YTF	-	30,410
	93.053	Nutrition Services Incentive Program**	OAA-25-YTF	-	9,881
	93.053	Nutrition Services Incentive Program**	OAA-25-YTF	-	30,363

See the independent auditor's report and accompanying notes to the schedule of expenditures of federal awards and state financial assistance.

Mid Florida Community Services, Inc. d/b/a You Thrive Florida
Schedule of Expenditures of Federal Awards
And State Financial Assistance (Continued)
For the Year Ended September 30, 2025

Federal or State Agency/ Pass-Through Entity	ALN/ CSFA No.	Name of Program	Award Identification No.	Subrecipient	Total Expenditures
Department of Elder Affairs					
Senior Connections Center, Inc.	93.053	Nutrition Services Incentive Program**	NSIP-24-MFCS	-	(11,058)
	93.053	Nutrition Services Incentive Program**	NSIP-25-YTF	-	78,223
Subtotal for 93.053				-	160,203
Subtotal Aging Cluster				-	5,131,431
Department of Elder Affairs					
Mid-Florida Area Agency on					
Aging D/B/A Elder Options					
	93.052	National Family Caregiver Support, Title III, Part E	OAA-24-MFCS	-	40,882
	93.052	National Family Caregiver Support, Title III, Part E	OAA-24-MFCS	-	7,867
	93.052	National Family Caregiver Support, Title III, Part E	OAA-24-MFCS	-	30,540
	93.052	National Family Caregiver Support, Title III, Part E	OAA-25-YTF	-	96,653
	93.052	National Family Caregiver Support, Title III, Part E	OAA-25-YTF	-	26,676
	93.052	National Family Caregiver Support, Title III, Part E	OAA-25-YTF	-	52,485
Department of Elder Affairs					
Senior Connections Center, Inc.	93.052	National Family Caregiver Support, Title III, Part E	OAA-24-MFCS	-	(3,130)
	93.052	National Family Caregiver Support, Title III, Part E	OAA-23-MFCS	-	217,890
Subtotal for 93.052				-	469,863
Florida Department of Economic Opportunity					
	93.568	Low Income Home Energy Assistance Program	E2011	-	4,007,726
Subtotal for 93.568				-	4,007,726

See the independent auditor's report and accompanying notes to the schedule of expenditures of federal awards and state financial assistance.

Mid Florida Community Services, Inc. d/b/a You Thrive Florida
Schedule of Expenditures of Federal Awards
And State Financial Assistance (Continued)
For the Year Ended September 30, 2025

Federal or State Agency/ Pass-Through Entity	ALN/ CSFA No.	Name of Program	Award Identification No.	Subrecipient	Total Expenditures
Florida Department of Economic Opportunity	93.569	Community Services Block Grant	E2011	-	819,610
Florida Department of Economic Opportunity	93.499	COVID-19 Low Income Home Water Assistance Program	COVID-19 CAA E2011	-	176,973
Total U.S. Department of Health and Human Services					30,572,983
U.S. Department of Energy					
Florida Department of Economic Opportunity	81.042	Weatherization Assistance for Low-Income Persons	E2011	-	2,160,407
Federal Transit Administration					
Florida Department of Transportation		Transit Services Program Cluster			
	20.513	Enhanced Mobility of Seniors and Individuals with Disabilities***	G3339	-	198,697
	20.509	COVID-19 Formula Grants for Rural Areas and Tribal Transit Program	COVID-19 G1M32	-	2,187
Total Federal Transit Administration					200,884
U.S. Department of Agriculture					
Florida Department of Health	10.558	Child and Adult Care Food Program	S-803	-	728,446
U.S. Department of Justice					
Florida Office of Attorney General	16.575	Crime Victim Assistance	VOCA-c-2024- Mid Florida Community Services Inc - 00031	-	322,447

See the independent auditor's report and accompanying notes to the schedule of expenditures of federal awards and state financial assistance.

Mid Florida Community Services, Inc. d/b/a You Thrive Florida
Schedule of Expenditures of Federal Awards
And State Financial Assistance (Continued)
For the Year Ended September 30, 2025

Federal or State Agency/ Pass-Through Entity	CFDA/ CSFA No.	Name of Program	Award Identification No.	Subrecipient	Total Expenditures
Florida Office of Attorney General	16.758	National Childrens Alliance	BROO-FL - Core25	-	31,559
	16.758	National Childrens Alliance	BROO-FL-DTVF25	-	38,455
Subtotal for 16.758					70,014
Total U.S. Department of Justice					- 392,461
Total Expenditures of Federal Awards				\$ -	\$ 34,055,181
Department of Elder Affairs					
Mid-Florida Area Agency on Aging D/B/A Elder Options	65.001	Home Care for the Elderly	HCE-25-YTF	\$ -	\$ 10,240
	65.001	Home Care for the Elderly	HCE-24-YTF	-	39,948
	65.001	Home Care for the Elderly	HCE-25-YTF	-	2,509
	65.001	Home Care for the Elderly	HCE-24-YTF	-	13,407
	65.001	Home Care for the Elderly	HCE-25-YTF	-	13,741
	65.001	Home Care for the Elderly	HCE-24-YTF	-	37,511
Subtotal for 65.001					- 117,356

See the independent auditor's report and accompanying notes to the schedule of expenditures of federal awards and state financial assistance.

Mid Florida Community Services, Inc. d/b/a You Thrive Florida
Schedule of Expenditures of Federal Awards
And State Financial Assistance (Continued)
For the Year Ended September 30, 2025

Federal or State Agency/ Pass-Through Entity	ALN/ CSFA No.	Name of Program	Award Identification No.	Subrecipient	Total Expenditures
	65.004	Alzheimer's Respite Services	ADI-24-YTF	-	276,051
	65.004	Alzheimer's Respite Services	ADI-25-YTF	-	94,038
	65.004	Alzheimer's Respite Services	ADI-24-YTF	-	87,467
	65.004	Alzheimer's Respite Services	ADI-25-YTF	-	28,429
	65.004	Alzheimer's Respite Services	ADI-24-YTF	-	296,059
	65.004	Alzheimer's Respite Services	ADI-25-YTF	-	74,126
Subtotal for 65.004					856,170
	65.009	Local Services Programs	LSP-25-YTF	-	5,638
	65.009	Local Services Programs	LSP-24-YTF	-	13,400
Subtotal for 65.009					19,038
	65.010	Community Care for the Elderly	CCE-25-YTF	-	265,220
	65.010	Community Care for the Elderly	CCE-24-YTF	-	787,372
	65.010	Community Care for the Elderly	CCE-25-YTF	-	30,104
	65.010	Community Care for the Elderly	CCE-24-YTF	-	55,782
	65.010	Community Care for the Elderly	CCE-25-YTF	-	221,108
	65.010	Community Care for the Elderly	CCE-24-YTF	-	571,296
Subtotal for 65.010					1,930,882
Total Department of Elder Affairs					2,923,446

See the independent auditor's report and accompanying notes to the schedule of expenditures of federal awards and state financial assistance.

Mid Florida Community Services, Inc. d/b/a You Thrive Florida
Schedule of Expenditures of Federal Awards
And State Financial Assistance (Continued)
For the Year Ended September 30, 2025

Federal or State Agency/ Pass-Through Entity	ALN/ CSFA No.	Name of Program	Award Identification No.	Subrecipient	Total Expenditures
Commission for the Transportation Disadvantaged					
	55.001	Florida Commission for the Transportation Disadvantaged (CTD) Trip Equipment Grant Program	G2Z15	-	330,349
	55.001	Florida Commission for the Transportation Disadvantaged (CTD) Trip Equipment Grant Program	G3D92	-	99,657
Total Commission for the Transportation Disadvantaged/ Subtotal for 55.001				-	430,006
Early Learning Coalition					
	75.007	Voluntary Prekindergarten Education	N/A	-	244,968
Office of the Florida Attorney General					
	41.043	Mid Florida Community Services, Inc. - Children's Advocacy Center of Hernando County	GR-2023-Mid Florida Community Services, Inc - 00023	-	49,717
Office of the State Court Administrator					
Florida Network of Child Advocacy	22.016	FL Network of Children Advocacy Centers	CPT - CAC13	-	1,064
	22.016	FL Network of Children Advocacy Centers	BTG - CAC13	-	6,137
	22.016	FL Network of Children Advocacy Centers	GR - CAC13	-	178,814
Subtotal for 22.016				-	186,015
Total State Financial Assistance				\$ -	\$ 3,834,152

* Head Start Cluster

**Aging Cluster

***Transit Services Programs Cluster

See the independent auditor's report and accompanying notes to the schedule of expenditures of federal awards and state financial assistance.

Mid Florida Community Services, Inc. d/b/a You Thrive Florida
Notes to Schedule of Expenditures of Federal Awards
And State Financial Assistance

Note 1: BASIS OF ACCOUNTING

This Schedule of Expenditures of Federal Awards and State Financial Assistance (the Schedule) was prepared on the modified accrual basis of accounting. The modified accrual basis differs from the full accrual basis of accounting in that expenditures for property and equipment are expensed when incurred, rather than being capitalized and depreciated over their useful lives, and expenditures for the principal portion of debt service are expensed when incurred rather than being applied to reduce the outstanding principal portion of debt which conforms to the basis of reporting to grantors for reimbursement under the terms of the Agency's federal and state grants.

Note 2: INDIRECT COST

The Agency has not elected to use the de Minimis indirect cost rate for the fiscal year ended September 30, 2025.

Note 3: BASIS OF PRESENTATION

The amounts reported in the accompanying Schedule were obtained from the Agency's general ledger. Because the Schedule presents only a selected portion of the operations, it is not intended to and does not present the financial positions and changes in net assets of the Agency.

For purposes of the Schedule, federal awards and state financial assistance include all grants, contracts, and similar agreements entered into directly with the federal or state government and other pass-through entities. Payments received for goods or services provided as a vendor do not constitute federal or state awards for purposes of the Schedule. The Agency has obtained Assistance Listing Numbers (ALN) and Catalog of State Financial Assistance (CSFA) numbers to ensure that all programs have been identified in the Schedule. ALN and CSFA numbers have been appropriately listed by applicable programs. Federal programs with different ALNs that are closely related because they share common compliance requirements are defined as a cluster by the Uniform Guidance.

Aging Cluster

This cluster includes awards that assist agencies on aging in facilitating the development and implementation of a comprehensive, coordinated system for providing long-term care in home and community based settings, in a manner responsive to the needs and preferences of older individuals and their family caregivers.

Head Start Cluster

This cluster provides awards to promote school readiness of low-income children (including American Indians, Alaska Natives, and migrant and seasonal farm workers) by enhancing children's cognitive, social and emotional development.

Transit Services Cluster

This cluster provides awards to enhance mobility for seniors and persons with disabilities and improve access to transportation services.

Mid Florida Community Services, Inc. d/b/a You Thrive Florida
Notes to Schedule of Expenditures of Federal Awards
And State Financial Assistance

Note 4: RELATIONSHIP OF THE SCHEDULE TO PROGRAM FINANCIAL REPORTS

The amounts reflected in the financial reports submitted to the awarding federal, state and/or pass-through agencies and the Schedule may differ. Some of the factors that may account for any difference include the following:

- The Agency's fiscal year end may differ from the program's year end.
- Accruals recognized in the Schedule, because of year end procedures, may not be reported in the program financial reports until the next program reporting period.
- Fixed asset purchases and the resultant depreciation charges may be recognized as fixed assets in the Agency's financial statements and as expenditures in the program financial reports and the Schedule.

Note 5: FEDERAL AND STATE PASS-THROUGH FUNDS

The Agency is also the sub-recipient of federal and state funds that have been subjected to testing and are reported as expenditures and listed as federal or state pass-through funds. Federal awards and state financial assistance other than those indicated as "pass-through" are considered direct.

Note 6: CONTINGENCIES

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

Note 7: NONCASH ASSISTANCE

The Agency did not receive any federal or state noncash assistance for the fiscal year ended September 30, 2025.

Note 8: SUBRECIPIENTS

The Agency did not provide federal or state funds to subrecipients for the fiscal year ended September 30, 2025.

Note 9: LOANS AND LOAN GUARANTEES

The Agency did not have any loans or loan guarantee programs required to be reported on the Schedule for the fiscal year ending September 30, 2025.

Note 10: FEDERALLY FUNDED INSURANCE

The Agency did not have any federally funded insurance required to be reported on the Schedule for the fiscal year ending September 30, 2025.



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**INDEPENDENT AUDITOR’S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Directors
Mid Florida Community Services, Inc. d/b/a You Thrive Florida
Brooksville, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Mid Florida Community Services, Inc. d/b/a You Thrive Florida (a nonprofit organization), (the Agency), which comprise the statement of financial position as of September 30, 2025, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 23, 2026.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Agency'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 Agency's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.


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

Enterprise, Alabama
March 23, 2026



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INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND MAJOR STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND CHAPTER 10.650, RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA

Board of Directors
Mid Florida Community Services, Inc. d/b/a You Thrive Florida
Brooksville, Florida

Report on Compliance for Each Major Federal Program and Major State Project

Opinion on Each Major Federal Program and Major State Project

We have audited Mid Florida Community Services, Inc.’s d/b/a You Thrive Florida (the Agency) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the requirements described in the Department of Financial Services State Projects Compliance Supplement that could have a direct and material effect on each of the Agency’s major federal programs and major state projects for the year ended September 30, 2025. The Agency’s major federal programs and major 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 Agency complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and major state projects for the year ended September 30, 2025.

Basis for Opinion on Each Major Federal Program and Major State Project

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

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

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.650 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 Agency'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 Agency's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.650, but not for the purpose of expressing an opinion on the effectiveness of the Agency'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 or state project on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material

noncompliance with a type of compliance requirement of a federal program or state project will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program or state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

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

Carr, Riggs & Ingram, L.L.C.
CARR, RIGGS & INGRAM, L.L.C.

Enterprise, Alabama
March 23, 2026

Mid Florida Community Services, Inc. d/b/a You Thrive Florida
Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2025

Section I - Summary of Auditor's Results

Financial Statements

- | | |
|--|------------|
| 1. Type of auditor's report issued | Unmodified |
| 2. Internal control over financial reporting: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified not considered to be material weaknesses? | None noted |
| c. Noncompliance material to the financial statements noted? | No |

Federal Awards

- | | |
|--|------------|
| 1. Type of auditor's report issued on compliance for major programs | Unmodified |
| 2. Internal control over major programs: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified not considered to be material weaknesses? | None noted |
| 3. Any audit findings disclosed that are required to be reported in accordance with 2CFR section 200.516(a)? | None noted |
| 4. Identification of major programs | |

Assistance Listing Number	Federal Program
93.356 & 93.600	Head Start Cluster
93.568	Low Income Home Energy Assistance Program

- | | |
|--|-----|
| 5. Dollar threshold used to distinguish between type A and type B programs \$1,021,655 | |
| 6. Auditee qualified as low-risk under 2CFR 200.520? | Yes |

State Projects

- | | |
|---|------------|
| 1. Type of auditor's report issued on compliance for major programs | Unmodified |
| 2. Internal control over major programs: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified not considered to be material weaknesses? | None noted |
| 3. Any audit findings disclosed that are required to be reported in accordance with Florida Single Audit Act? | No |

**Mid Florida Community Services, Inc. d/b/a You Thrive Florida
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended September 30, 2025**

4. Identification of major programs

<u>CFSA Number</u>	<u>State Program</u>
65.004	Alzheimer's Respite Services
65.010	Community Care for the Elderly

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

Section II – Financial Statement Findings

No such findings noted.

Section III – Federal Award Findings and Questioned Costs

No such findings or questioned costs in the current year.

Section IV – Major State Projects Findings and Questioned Costs

No such findings or questioned costs in the current year.

Section V – Summary Schedule of Prior Audit Findings

There were no prior year federal or state findings to report.

Section VI – Management Letter Required by Florida Statutes 215.97(10)(f) and 215.97(11)(d)

There were no items related to State financial assistance required to be reported and no management letter is presented.

Mid Florida Community Services, Inc. d/b/a You Thrive Florida
Schedule of Functional Expenses – Required by
Mid Florida Area Agency on Aging, d/b/a Elder Options
For the Year Ended September 30, 2025

Descriptions	Homemaker	Transportation	Screening
Salaries	\$ 29,930	\$ 2,603	\$ 5,204
Payroll taxes and benefits	9,179	901	1,310
Travel	-	-	-
Building costs	-	-	-
Telephone and utilities	-	-	492
Supplies	-	7	11
Food costs	-	-	-
Sub-contractors	1,314,839	140,966	-
Depreciation	-	-	-
Other	-	-	-
Total expenses	1,353,948	144,477	7,017
Allocation of management and general	21,338	1,856	3,710
Total expenses after allocation	\$ 1,375,286	\$ 146,333	\$ 10,727
TOTAL UNITS	50,303	7,446	527

See independent auditor's report.

	Congregate Screening	Telephone Reassurance	Chore	Recreation	Outreach
\$	3,917	\$ 17,139	\$ -	\$ 12,006	\$ 72,159
	494	5,742	-	4,599	8,258
	-	-	-	-	7,959
	-	-	-	-	-
	2,274	1,649	-	-	-
	-	63	-	172	1,865
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	-	-	-	-	-
	6,685	24,593	-	16,777	90,241
	2,793	12,219	-	8,560	51,445
\$	9,478	\$ 36,812	\$ -	\$ 25,337	\$ 141,686
	274	3,449	23	3,397	2,552

(Continued)

Mid Florida Community Services, Inc. d/b/a You Thrive Florida
Schedule of Functional Expenses – Required by
Mid Florida Area Agency on Aging, d/b/a Elder Options (Continued)
For the Year Ended September 30, 2025

Descriptions	Nutrition Education	Home Delivered Meals	Congregate Meals
Salaries	\$ 13,166	\$ 143,526	\$ 110,119
Payroll taxes and benefits	2,928	54,079	30,413
Travel	-	5,416	5,737
Building costs	-	-	1,963
Telephone and utilities	-	12,268	12,569
Supplies	-	13	2,801
Food costs	-	569,375	308,350
Sub-contractors	-	-	-
Depreciation	1,903	14,333	926
Other	1,931	14,425	965
Total expenses	19,928	813,435	473,843
Allocation of management and general	9,387	102,325	78,508
Total expenses after allocation	\$ 29,315	\$ 915,760	\$ 552,351
TOTAL UNITS	2,617	84,669	56,858

See independent auditor's report.

	Respite	Personal Care	Emergency Alert Response	Case Management	Adult Day Health Care
\$	14,708	\$ 12,919	\$ 5,608	\$ 152,512	\$ 3,057
	4,015	3,851	2,061	37,139	1,083
	-	-	-	5,228	-
	-	-	-	2,959	-
	-	-	-	6,669	-
	-	-	-	2,962	-
	-	-	-	-	-
	1,307,494	518,144	7,146	-	115,414
	-	-	-	16,503	-
	-	-	-	19,071	-
	1,326,217	534,914	14,815	243,043	119,554
	10,486	9,210	3,998	108,731	2,179
\$	1,336,703	\$ 544,124	\$ 18,813	\$ 351,774	\$ 121,733
	49,043	20,026	10,939	3,774	1,503

(Continued)

Mid Florida Community Services, Inc. d/b/a You Thrive Florida
Schedule of Functional Expenses – Required by
Mid Florida Area Agency on Aging, d/b/a Elder Options (Continued)
For the Year Ended September 30, 2025

Descriptions	Supplemental	Pest Control Maintenance	Services For Non-DOEA Programs
Salaries	\$ -	\$ -	\$ 14,153
Payroll taxes and benefits	-	-	205
Travel	-	-	2,161
Building costs	-	-	-
Telephone and utilities	-	-	-
Supplies	-	-	2,504
Food costs	-	-	730
Sub-contractors	257,627	170	484
Depreciation	-	-	14,413
Other	-	-	13,728
Total expenses	257,627	170	48,378
Allocation of management and general	-	-	10,090
Total expenses after allocation	\$ 257,627	\$ 170	\$ 58,468
TOTAL UNITS	462	2	N/A

See independent auditor's report.

	Total Program Cost	Management and General	Total
	\$ 612,726	\$ 175,716	\$ 788,442
	166,257	54,680	220,937
	26,501	3,913	30,414
	4,922	20,778	25,700
	35,921	24,687	60,608
	10,398	4,502	14,900
	878,455	-	878,455
	3,662,284	-	3,662,284
	48,078	70,348	118,426
	50,120	82,210	132,330
	5,495,662	436,834	5,932,496
	436,835	(436,835)	-
	<u>\$ 5,932,497</u>	<u>\$ (1)</u>	<u>\$ 5,932,496</u>
	N/A	N/A	297,864

Mid Florida Community Services, Inc. d/b/a You Thrive Florida
Schedule of Functional Expenses – Required by
Senior Connections Center, Inc.
For the Year Ended September 30, 2025

Descriptions	Homemaker	Transportation	Screening
Salaries	\$ 3,847	\$ 11,542	\$ 3,607
Payroll taxes and benefits	693	2,082	578
Travel	-	-	-
Building costs	-	-	557
Telephone and utilities	-	-	1,847
Supplies	-	-	336
Food costs	-	-	-
Sub-contractors	377,848	20,148	-
Other	-	-	-
Total expenses	382,388	33,772	6,925
Allocation of management and general	2,180	6,539	2,044
Total expenses after allocation	\$ 384,568	\$ 40,311	\$ 8,969
TOTAL UNITS	15,567	1,708	957

See independent auditor's report.

	Telephone Reassurance	Outreach	Nutrition Education	Home Delivered Meals
\$	4,809	\$ 31,292	\$ 11,095	\$ 89,781
	1,041	6,858	2,432	22,409
	-	291	145	4,676
	557	3,472	633	3,073
	1,600	1,597	2,976	1,925
	345	-	184	750
	-	-	-	739,676
	-	-	-	-
	-	-	489	3,560
	8,352	43,510	17,954	865,850
	2,725	17,729	6,286	50,867
\$	11,077	\$ 61,239	\$ 24,240	\$ 916,717
	341	150	3,902	122,935

(Continued)

Mid Florida Community Services, Inc. d/b/a You Thrive Florida
Schedule of Functional Expenses – Required by
Senior Connections Center, Inc. (Continued)
For the Year Ended September 30, 2025

Descriptions	Congregate Meals	Respite	Personal Care	Adult Day Health Care
Salaries	\$ 205,845	\$ 3,798	\$ 962	\$ 240
Payroll taxes and benefits	42,379	965	110	17
Travel	7,153	-	134	-
Building costs	5,727	45	-	-
Telephone and utilities	2,610	2,744	-	-
Supplies	8,286	702	-	-
Food costs	370,555	-	-	-
Sub-contractors	-	457,922	898	196,275
Other	788	2,352	-	-
Total expenses	643,343	468,528	2,104	196,532
Allocation of management and general	116,626	2,152	545	136
Total expenses after allocation	\$ 759,969	\$ 470,680	\$ 2,649	\$ 196,668
TOTAL UNITS	45,129	18,765	-	2,617

See independent auditor's report.

Services For Other Non-DOEA Programs	Total Program Cost	Management and General	Total
\$ (4,857)	\$ 361,961	\$ 82,742	\$ 444,703
44	79,608	21,125	100,733
125	12,524	2,623	15,147
-	14,064	-	14,064
-	15,299	-	15,299
123	10,726	-	10,726
6,827	1,117,058	-	1,117,058
2,520	1,055,611	-	1,055,611
4,253	11,442	98,587	110,029
9,035	2,678,293	205,077	2,883,370
(2,752)	205,077	(205,077)	-
\$ 6,283	\$ 2,883,370	\$ -	\$ 2,883,370
N/A	N/A	N/A	212,071

Mid Florida Community Services, Inc. d/b/a You Thrive Florida
Schedule of Financial Position – BEST Academy
September 30, 2025

<i>September 30,</i>	2025
Assets	
Cash	\$ 9,976
Prepaid expenses	11,734
Operating lease right-of-use assets, net	406,180
Property and equipment, net	22,518
Total assets	\$ 450,408
Liabilities and Net Assets	
Liabilities	
Accounts payable	\$ 63,340
Accrued expenses	1,835
Operating lease liabilities	399,295
Total liabilities	464,470
Net assets	
Without donor restrictions	(14,062)
Total liabilities and net assets	\$ 450,408

See independent auditor's report.

Mid Florida Community Services, Inc. d/b/a You Thrive Florida
Schedule of Activities – BEST Academy
For the Year Ended September 30, 2025

<i>For the year ended September 30, 2025</i>	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Other Support			
Fees	\$ 134,754	\$ -	\$ 134,754
Total revenue and other support	134,754	-	134,754
Expenses			
<i>Program services</i>			
Charter Schools	148,816	-	148,816
Total expenses	148,816	-	148,816
Change in net assets	(14,062)	-	(14,062)
Net assets at beginning of year	-	-	-
Net assets at end of year	\$ (14,062)	\$ -	\$ (14,062)

See independent auditor's report.