

CONSOLIDATED FINANCIAL STATEMENTS AND
INDEPENDENT AUDITOR'S REPORT

TRI-COUNTY HUMAN SERVICES, INC. AND SUBSIDIARIES

June 30, 2025 and 2024

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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
Marc D. Sasser, of Counsel	
Cesar J. Rivero, in Memoriam (1942-2017)	

INDEPENDENT AUDITOR'S REPORT

Board of Directors
Tri-County Human Services, Inc. and Subsidiaries

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Tri-County Human Services, Inc. and Subsidiaries (a nonprofit organization), which comprise the consolidated statement of financial position as of June 30, 2025 and 2024, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of Tri-County Human Services, Inc. and Subsidiaries as of June 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 Consolidated Financial Statements section of our report. We are required to be independent of Tri-County Human Services, Inc. and Subsidiaries and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Tri-County Human Services, Inc. and Subsidiaries' ability to continue as a going concern within one year after the date that the financial statements are available to be issued.



Auditor's Responsibility for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated 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 consolidated 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 Tri-County Human Services, Inc. and Subsidiaries' 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 consolidated financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Tri-County Human Services, Inc. and Subsidiaries' 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 consolidated financial statements as a whole. The accompanying consolidating statement of financial position, consolidating statement of activities, consolidated schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, consolidated schedule of expenditures of state financial assistance, as required by Chapter 10.650, *Rules of the Auditor General*, the Schedule of Assets, Liabilities, Net Assets and Activity for DUI Program, the Schedule of Functional Expenses for DUI program and relates notes to the schedules, as


required by Rule 15A-10.012, Florida Administrative Code are presented for purposes of additional analysis and are not a required part of the consolidated 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 consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information identified above is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

The other supplementary information on pages 35 to 50 as listed in the table of contents are presented for purposes of additional analysis and are also not a required part of the consolidated financial statements. Such information has not been subjected to the auditing procedures applied in the audit of the basic consolidated 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 December 11, 2025, on our consideration of Tri-County Human Services, Inc. and Subsidiaries' internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 Tri-County Human Services, Inc. and Subsidiaries' internal control over financial reporting and compliance.

Tampa, Florida
December 11, 2025

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

Tri-County Human Services, Inc. and Subsidiaries
CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

June 30, 2025 and 2024

	2025	2024
ASSETS		
Current assets		
Cash, cash equivalents and restricted cash	\$ 5,708,941	\$ 4,610,450
Grants receivable, net	4,834,356	3,044,406
Accounts receivable, net	1,124,763	2,807,266
Inventory	137,328	65,312
Prepaid expenses	768,206	754,483
Total current assets	12,573,594	11,281,917
Property and equipment, net	10,027,970	10,006,791
Right of use lease assets	915,415	264,173
Investments	288,855	276,808
Employee retention credits receivable	3,998,611	3,998,611
Other assets	14,605	14,305
Total assets	\$ 27,819,050	\$ 25,842,605
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable and accrued expenses	\$ 2,986,788	\$ 3,253,226
Deferred revenue	20,064	10,640
Operating lease liabilities, current portion	160,808	47,553
Financing lease liabilities, current portion	7,508	5,100
Mortgage notes payable, current portion	369,368	801,616
Total current liabilities	3,544,536	4,118,135
Long-term liabilities		
Operating lease liability	716,595	210,250
Financing lease liability	42,886	10,640
Mortgage notes payable	3,064,743	2,728,666
Total long term liabilities	3,824,224	2,949,556
Total liabilities	7,368,760	7,067,691
Net assets		
Without donor restrictions	20,450,290	18,774,914
With donor restrictions	-	-
Total net assets	20,450,290	18,774,914
Total liabilities and net assets	\$ 27,819,050	\$ 25,842,605

The accompanying notes are integral part of these financial statements.

Tri-County Human Services, Inc. and Subsidiaries

CONSOLIDATED STATEMENTS OF ACTIVITIES

For the years ended June 30, 2025 and 2024

	<u>2025</u>	<u>2024</u>
Support and revenue:		
Government grants and contracts	\$ 21,144,531	\$ 19,158,496
Net patient service revenue	2,492,901	2,815,995
DUI/DWI program	613,437	536,699
Contributions in-kind	567,130	584,267
Contributions	56,219	96,562
United Way	62,573	88,346
Business-like activities	151,560	61,683
Gain on disposal of assets	556,806	675,988
Interest	90,069	90,715
Net investment income	(15,221)	31,041
Miscellaneous	422,978	505,077
	<u>26,142,983</u>	<u>24,644,869</u>
Expenses		
Program services:		
Adult mental health (AMH)	1,097,719	1,957,469
Adolescent mental health (CMH)	370,489	322,951
Adult substance abuse (ASA)	13,092,268	12,200,434
Adolescent substance abuse (CSA)	990,135	903,687
DUI/DWI program	764,703	771,623
Other programs - adult	3,056,843	2,973,261
Total program services	<u>19,372,157</u>	<u>19,129,425</u>
Supporting services:		
Business-like activities	1,145,016	1,418,554
Management and general	3,932,073	3,265,686
Fund raising	18,361	76
Total supporting services	<u>5,095,450</u>	<u>4,684,316</u>
Total expenses	<u>24,467,607</u>	<u>23,813,741</u>
Change in net assets from operations	1,675,376	831,128
Employee retention credits	<u>-</u>	<u>3,998,611</u>
Change in net assets	1,675,376	4,829,739
Net assets, beginning of year	<u>18,774,914</u>	<u>13,945,175</u>
Net assets, end of year	<u>\$ 20,450,290</u>	<u>\$ 18,774,914</u>

The accompanying notes are integral part of these financial statements.

Tri-County Human Services, Inc. and Subsidiaries

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

For the years ended June 30, 2025
(With summarized comparative totals for the year ended June 30, 2024)

	Program Services					Supporting Services			Total 2025	Total 2024
	Adult Mental Health	Adolescent Mental Health	Adult Substance Abuse	Adolescent Substance Abuse	DUI / DWI	Other Programs	Business-like Activities	Management, General and Fund Raising		
Personal and other expenses										
Salaries	\$ 785,933	\$ 264,622	\$ 7,237,849	\$ 544,303	\$ 453,589	\$ 1,582,157	\$ 684,282	\$ 2,694,698	\$ 14,247,433	\$ 14,001,624
Fringe benefits	87,884	34,017	993,121	95,426	79,094	230,483	140,260	296,822	1,957,107	1,949,595
Building occupancy	53,440	9,495	794,532	35,055	91,282	61,207	149,619	201,396	1,396,026	1,150,676
Professional services	2,418	834	123,174	2,464	1,657	18,205	4,427	24,667	177,846	343,826
Travel	9,074	2,470	32,129	14,736	1,167	62,962	2,041	20,839	145,418	204,132
Equipment	4,242	1,676	95,778	2,838	7,119	7,060	8,560	52,596	179,869	207,011
Food services	-	-	506,814	6	-	-	178	-	506,998	559,484
Medical and pharmacy	7,356	893	404,381	11,511	93	8,979	1,705	-	434,918	398,393
Subcontracted services	28,592	8,019	638,141	28,316	17,528	263,643	93,198	121,414	1,198,851	1,755,890
Insurance	17,861	5,470	374,553	21,219	35,496	45,757	17,325	208,267	725,948	708,336
Interest paid	711	320	53,102	5,531	47,551	4,135	31,985	121,736	265,071	133,882
Operating supplies and expenses	27,109	4,389	154,543	62,285	30,094	86,880	10,279	195,720	571,299	551,319
Other	54,094	29,745	1,202,255	114,128	33	680,002	1,157	12,279	2,093,693	1,265,306
Donated facilities and items	19,005	8,539	481,896	52,317	-	5,373	-	-	567,130	584,267
Total expenses	\$ 1,097,719	\$ 370,489	\$ 13,092,268	\$ 990,135	\$ 764,703	\$ 3,056,843	\$ 1,145,016	\$ 3,950,434	\$ 24,467,607	\$ 23,813,741

The accompanying notes are integral part of these financial statements.

Tri-County Human Services, Inc. and Subsidiaries

CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

For the year ended June 30, 2024

	Program Services					Supporting Services			Total 2024
	Adult Mental Health	Adolescent Mental Health	Adult Substance Abuse	Adolescent Substance Abuse	DUI / DWI	Other Programs	Business-like Activities	Management, General and Fund Raising	
Personal and other expenses									
Salaries	\$ 1,396,833	\$ 221,448	\$ 6,676,497	\$ 440,361	\$ 479,323	\$ 1,877,212	\$ 778,975	\$ 2,130,975	\$ 14,001,624
Fringe benefits	118,836	24,367	931,853	85,885	77,725	236,066	116,321	358,542	1,949,595
Building occupancy	51,485	12,563	709,845	39,007	75,181	29,882	74,357	158,356	1,150,676
Professional services	92,326	5,525	105,826	662	447	23,833	69,297	45,910	343,826
Travel	66,976	1,571	32,751	23,303	4,234	53,080	148	22,069	204,132
Equipment	3,949	880	111,100	5,626	6,599	6,003	9,846	63,008	207,011
Food services	-	-	399,571	-	-	-	159,913	-	559,484
Medical and pharmacy	2,306	208	379,865	1,763	63	9,822	228	4,138	398,393
Subcontracted services	85,389	17,956	1,037,487	43,792	49,518	313,572	102,386	105,790	1,755,890
Insurance	30,160	4,348	344,381	23,109	21,888	55,818	68,254	160,378	708,336
Interest paid	-	-	27,215	4,868	24,423	-	7,777	69,599	133,882
Operating supplies and expenses	31,698	3,103	178,977	47,873	31,900	89,258	22,174	146,336	551,319
Other	55,701	25,288	793,340	126,996	322	254,120	8,878	661	1,265,306
Donated facilities and items	21,810	5,694	471,726	60,442	-	24,595	-	-	584,267
Subtotal	1,957,469	322,951	12,200,434	903,687	771,623	2,973,261	1,418,554	3,265,762	23,813,741
Other support costs									
Other donated items	-	-	-	-	-	-	-	-	-
Total expenses	<u>\$ 1,957,469</u>	<u>\$ 322,951</u>	<u>\$ 12,200,434</u>	<u>\$ 903,687</u>	<u>\$ 771,623</u>	<u>\$ 2,973,261</u>	<u>\$ 1,418,554</u>	<u>\$ 3,265,762</u>	<u>\$ 23,813,741</u>

The accompanying notes are integral part of this financial statement.

Tri-County Human Services, Inc. and Subsidiaries
CONSOLIDATED STATEMENTS OF CASH FLOWS

For the years ended June 30, 2025 and 2024

	2025	2024
Cash flows from operating activities		
Change in net assets	\$ 1,675,376	\$ 4,829,739
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation and amortization	346,444	301,589
Gain on disposal of assets	(520,853)	(675,988)
Realized and unrealized gain on investments	17,983	(28,853)
Changes in operating assets and liabilities:		
Increase in grants receivable	(1,789,950)	(98,721)
Decrease (increase) in accounts receivable	1,682,503	(1,504,701)
Increase in employee retention credit receivable	-	(3,998,611)
Increase in inventory	(72,016)	(30,186)
Decrease in right of use operating lease asset	57,302	56,204
Increase in prepaid expenses and other assets	(14,023)	(157,303)
(Decrease) increase in accounts payable and accrued expenses	(266,438)	1,830,309
Increase (decrease) in deferred revenue	9,424	(314,724)
Increase (decrease) in operating lease liability	619,600	(45,829)
	1,745,352	162,925
Net cash provided by operating activities		
Cash flows from investing activities		
Purchase of property and equipment	(747,013)	(6,265,517)
Proceeds from sale of property and equipment	900,000	1,603,926
Payments received on note receivable	-	153,313
Purchase of investments	(241,722)	(53,714)
Proceeds from sale of investments	211,935	54,162
	123,200	(4,507,830)
Net cash provided (used) by investing activities		
Cash flows from financing activities		
Principal payments on long-term borrowings	(96,171)	(340,744)
Principal payments on financing lease liability	(673,890)	(5,164)
Proceeds from long-term debt	-	2,500,000
	(770,061)	2,154,092
Net cash (used) provided by financing activities		
Change in cash, cash equivalents and restricted cash	1,098,491	(2,190,813)
Cash, cash equivalents and restricted cash, beginning of year	4,610,450	6,801,263
Cash, cash equivalents and restricted cash, end of year	\$ 5,708,941	\$ 4,610,450
Supplemental disclosure of cash flow information		
Interest paid	\$ 265,071	\$ 133,882
Income taxes paid	\$ -	\$ -
Acquisition of right of use assets with financing and operating leases	\$ 708,544	\$ 10,337

The accompanying notes are integral part of these financial statements.

Tri-County Human Services, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

June 30, 2025 and 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

1. Principal Activity and Description of Organization

Tri-County Human Services, Inc. (the "Agency") is a nonprofit provider of evaluation, counseling, substance abuse treatment, mental health treatment, and co-occurring treatment of individuals directly and under contract to various governmental and other third-party payors. The Agency endeavors to provide an array of high-quality human services consistent with the needs of the community. Services are provided in a cost effective, ethical, and professional manner and focus on improving the quality of life of persons served. The Board is self-sustaining with members elected by existing members.

The Agency serves Polk, Hardee, and Highlands counties. The Agency operates all of its programs with the philosophy that substance addiction and mental health disorders are primary, progressive, chronic, and potentially fatal if left untreated. The Agency accepts the premise that substance addiction and mental health conditions impact all areas of an individual's life, including his/her interpersonal relationships, vocational/educational skills, emotional well-being, and physical health. The Agency does not adhere to any one etiological theory regarding substance addiction or mental health conditions. On the contrary, staff understands that addictive disorders and mental health conditions are likely caused by a combination of several factors, including genetics, emotional/psychological influences, cultural attitudes, and behavioral reinforcement. The Agency's staff understands that substance addiction and mental health conditions are family illnesses in which each member of the affected individual's immediate and perhaps extended family is affected by the behaviors and attitudes of the addicted individual. In keeping with this philosophy, treatment teams encourage family participation in the treatment process whenever possible.

The Agency recognizes that many of the individuals served by the Agency's substance abuse program have a concurrent mental health problem. Like substance abuse disorders, mental health problems can cause severe dysfunction in an individual's life, especially in the areas of day-to-day living skills, interpersonal relationships, and vocational/educational skills. For these dually diagnosed clients, simultaneous treatment of both disorders is preferred. Residential treatment is available for dually diagnosed clients who have not responded favorably to outpatient treatment or whose symptom severity contraindicates outpatient care.

The Agency is licensed by the State of Florida as a provider of substance abuse prevention, intervention, and treatment services and as a primary vendor for both substance abuse and mental health counseling. Consistent with this licensure, agency programs and services are reviewed and audited annually by the State of Florida. The Agency's CARF accreditation for integrated substance abuse/mental health services has been extended through January 31, 2028.

In 2021, a not-for-profit foundation called Tri-County Human Services Foundation, LLC that served as a fundraising arm of the Agency was created. This entity was dissolved in 2025 and all assets transferred to a new entity, Tri-County Foundation, Inc.

Tri-County Human Services, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2025 and 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

In 2025, a not-for-profit foundation called Tri-County Foundation, Inc. (the “Foundation”) that serves as a fundraising arm of the Agency was created. The Foundation is investing in assets that will return revenues based on the performance of the asset. The Foundation is wholly owned by the Agency.

The Agency has recognized that the sustainability of the organization cannot be dependent upon government subsidies contracted through the State of Florida and its approved Managing Entity, Central Florida Behavioral Health Network (CFBHN). To that end, in 2021, Tri-County Human Services, Inc. formed a for profit organization called Meadowbrook Psychiatric and Counseling Centre, LLC. (“Meadowbrook”) that focuses primarily on Mental Health (psychiatric and clinical) services for those having insurance and/or private pay for services. Both organizations will, over time help reduce the dependence on government contracts and move toward the self-sustainability of Tri-County Human Services, Inc.

The Agency is funded through a variety of sources, including the United Way of Central Florida, State of Florida, GiveWell Community Foundation, Polk, Hardee and Highlands counties, Central Florida Behavioral Health Network, Homeless Coalition, program fees, various fundraising events sponsored by the board of directors, federal and private grants, and private contributions.

2. Basis of Consolidation

In determining the requirements for consolidation of related organizations, the Agency follows the guidance provided in Financial Accounting Standards Board Accounting Standards Codification Topic 958, Subtopic 810, Not-for-Profit Entities - Consolidation (FASB ASC 958-810). FASB ASC 958-810 requires consolidation of nonprofit organizations that are financially related to one another by means of ownership or control and economic interest. The Agency is the sole member of the Foundation and Meadowbrook. The consolidated financial statements of the Agency include the accounts of the Foundation and Meadowbrook, and all significant inter-organizational balances and transactions have been eliminated.

3. Basis of Presentation

The Agency’s consolidated financial statements presented have been prepared on the accrual basis of accounting and in accordance with the American Institute of Certified Public Accountants’ Audit and Accounting Guide for Not-for-Profit Organizations. The significant accounting policies followed are described below to enhance the usefulness of the consolidated financial statements to the reader.

The Agency is considered a Not-for-Profit (NFP) business-oriented health care entity and follows the NFP financial reporting model described in FASB Accounting Standards Codification (ASC) 958, Not-for-Profit Entities, subject to, and in accordance with, additional financial reporting guidance provided in FASB ASC 954, Health Care Entities and Florida Rule 15A-10.012.

Tri-County Human Services, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2025 and 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

The Agency is required to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the organization. These net assets may be used at the discretion of the Agency's management and the board of directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Agency or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity, if any.

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. Donor restricted contributions whose restrictions are met in the same reporting period are reported as without donor restrictions.

4. Measure of Operations

The consolidated statement of activities reports all changes in net assets, including changes in net assets from operating and nonoperating activities. Operating activities consist of those items attributable to the Agency's ongoing mission and interest and dividends earned on investments. Nonoperating activities are limited to other activities considered to be of a more unusual or nonrecurring nature.

5. Comparative Financial Information

The accompanying financial statements include certain prior year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America (GAAP). Accordingly, such information should be read in conjunction with our audited financial statements for the year ended June 30, 2024, from which the summarized information was derived.

6. Cash, Cash Equivalents, and Restricted Cash

The Agency's cash consists of cash on deposit with banks. The Agency considers all cash and highly liquid financial instruments with original maturities of 90 days or less, which are neither held for nor restricted by donors for long-term purposes, to be cash and cash equivalents. Cash and highly liquid financial instruments restricted to building projects, endowments that are perpetual in nature, or other long-term purposes are excluded from the definition.

Tri-County Human Services, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2025 and 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

The following table provides a reconciliation of cash, cash equivalents, and restricted cash reported within the statement of financial position that sum to the total of the same such amounts shown in the consolidated statement of cash flows:

	2025	2024
Undesignated cash and cash equivalents	\$ 5,708,941	\$ 4,610,450
Designated cash - DUI	-	-
Total cash, cash equivalents and restricted cash	\$ 5,708,941	\$ 4,610,450

7. Financial Instruments and Credit Risk

The Agency manages deposit concentration risk by placing cash and money market accounts with financial institutions believed to be creditworthy by management. At times, amounts on deposit may exceed insured limits or include uninsured investments in money market mutual funds. To date, the Agency has not experienced losses in any of these accounts. Credit risk associated with accounts receivable and promises to give is considered to be limited due to high historical collection rates and because substantial portions of the outstanding amounts are due from the Agency and others who are supportive of the Agency's mission. The Agency had cash and cash equivalents of approximately \$3,500,000 and \$2,200,000 in excess of federally insured or other insured limits as of June 30, 2025 and 2024, respectively. The Agency has entered into an agreement with a bank whereby their operating checking account sweeps overnight into other institutions to diversify funds to be within insured limits.

8. Grants Receivable, Net

Grants receivable represents amounts due from Central Florida Behavioral Health Network, Medicaid, Polk County and other federal, state and local agencies.

Management has determined that the grants receivables are fully collectible, therefore, no allowance for uncollectible accounts is considered necessary as of June 30, 2025 and 2024.

9. Accounts Receivable and Allowance for Doubtful Accounts

Accounts receivable are patient obligations due for services rendered. Accounts receivables are recorded at the invoiced amount and do not bear interest. The allowance for doubtful accounts is based on a combination of identified patient accounts believed to be uncollectible and on a percentage of aged receivables, based on historical experience. If actual collections experience changes, revisions to the allowance percentage are made.

Tri-County Human Services, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2025 and 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

After all attempts to collect a receivable have failed, the receivable is written off against the allowance. Based on the information available, management believes the allowance for doubtful accounts of \$55,277 and \$58,789 as of June 30, 2025 and 2024, respectfully is adequate. However, actual write-offs may exceed the recorded allowance.

10. Inventory

Inventories of medical supplies are carried at the lower of cost or net realizable value, using the first-in, first-out method of costing.

11. Property and Equipment

The Agency records property and equipment additions over \$1,000 at cost, or if donated, at fair value on the date of donation. The Agency's policy is to capitalize renewals and betterments acquired for greater than \$5,000 and expense normal repairs and maintenance, as incurred. Depreciation and amortization are computed using the straight-line method over the estimated useful lives of the assets ranging from 5 to 30 years, or in the case of leasehold improvements, the useful life of the asset. When assets are sold or otherwise disposed of, the cost and related depreciation or amortization are removed from accounts, and any resulting gain or loss is included in the consolidated statement of activities. The Agency's management periodically evaluates whether events or circumstances have occurred indicating that the carrying amount of long-lived assets may not be recovered.

12. Investments

The Agency records investment purchases at cost, or if donated, at fair value on the date of donation. Thereafter, investments in publicly traded securities are reported at their fair values in the consolidated statement of financial position. Net investment return (loss) is reported in the consolidated statement of activities and consists of interest and dividend income, realized and unrealized capital gains and losses, less external and direct internal investment expenses.

13. Interest Rate Swap

The Agency utilized an interest-rate swap to mitigate interest-rate risk on a note payable (Note M) in 2024. If material, the related liability, or asset is reported at fair value in the statement of financial position, and unrealized gain or losses are included in the statement of activities.

Tri-County Human Services, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2025 and 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

14. Basis of Recognizing Revenue and Expenses

Revenue and expenses are recognized on the accrual basis. Contributions are recognized when cash, securities or other assets, or an unconditional promise to give is received. Conditional promises to give, that is, those with a measurable performance or other barrier, and a right of return, are not recognized until the conditions on which they depend have been substantially met. Revenue consists primarily of grants and program service fees and are recognized in the period in which the services are provided. Amounts received for program service fees not yet provided are recorded as deferred revenue. Expenses consist of the cost of providing the various programs of the Agency and operating expenses. Realized and unrealized gains and losses on the sale of investment securities are also reflected in revenue and expenses.

15. Donated Services and In-Kind Contributions

Volunteers contribute significant amounts of time to the Agency's administrative services and programs; however, the consolidated financial statements do not reflect the value of these contributed services because they do not meet recognition criteria prescribed by generally accepted accounting principles. Contributed goods are recorded at fair value at the date of donation. Donated professional services are recorded at the respective fair values of the services received.

16. Net Patient Service Revenue and Charity

The Agency provides care to all patients without regard to their ability to pay. Patients are charged on a sliding scale based on their ability to pay as determined by the Florida Department of Children and Family Services. Net patient service revenue is reported at the estimated net realizable amounts from patients, third party payers and others for services rendered since there is no pursuit of collection for the charges in excess of ability to pay or contractual agreement.

17. Concentration of Business Risk

About 71% and 69% of the Agency's revenue is derived from indirect federal and state grants funding passed through Central Florida Behavioral Health Network, Polk County, Florida and U.S. Department of Health and Human Services. Each of these have individual contracts that are renewed annually. The current level of the Agency's operations and program services may be impacted, or segments discontinued if funding is not renewed.

Approximately, 84% and 46% of the Agency's grants receivable as of June 30, 2025 and 2024, respectively, is derived from indirect federal and state grants funding passed through Central Florida Behavioral Health Network, Polk County, Florida and Florida Department of Children and Families. Each of these have individual contracts that are renewed annually.

Tri-County Human Services, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2025 and 2024

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Approximately, 6% and 9% of the Agency's accounts receivable is derived from Medicaid funding for patient's served as of June 30, 2025 and 2024, respectively.

18. Functional Allocation of Expenses

The costs of program and supporting service activities have been summarized on a functional basis in the consolidated statement of activities. The consolidated statement of functional expenses presents the natural classification detail of expenses by function. Accordingly, costs have been allocated among programs and supporting services. Such allocations are determined by management on an equitable basis.

Some categories of expenses are attributable to more than one program or supporting function. These expenses require an allocation that is applied on a consistent basis. Depreciation and mortgage interest are allocated based on percentage of total expenses, excluding personnel expenses. Salaries and benefits are allocated on the basis of employee time records. Other expenses are assigned directly to specific activities as expenditures are made.

19. Income Taxes

The Agency is a not-for-profit organization that is exempt from income taxes under the provisions of Section 501(c)(3) of the Internal Revenue Code; therefore, no provision for income taxes has been made in these consolidated financial statements. The Agency has also been classified as an entity that is not a private foundation within the meaning of Section 509(a) and qualifies for deductible contributions as provided in Section 170(b)(1)(A)(vi). The Agency is the sole member of the Foundation and Meadowbrook. These are wholly owned entities and are reported as disregarded entities in these consolidated statements and on the tax returns.

The most significant tax positions of the Agency are its assertion that it is exempt from income taxes and its determination of whether any amounts are subject to unrelated business income tax (UBIT). All significant tax positions have been considered by management. It has been determined that it is more likely than not that all tax positions would be sustained upon examination by taxing authorities. Fiscal years 2022 and after remain subject to examination by federal and state taxing authorities.

20. Use of Estimates

The preparation of consolidated financial statements in conformity with accounting principles generally accepted in the United States of America 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 consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Tri-County Human Services, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2025 and 2024

NOTE B - LIQUIDITY AND AVAILABILITY

As a part of the Agency's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. The following represents the Agency's financial assets available to meet general expenditures over the next 12 months at June 30,:

	<u>2025</u>	<u>2024</u>
Cash, cash equivalents, and restricted cash	\$ 5,708,941	\$ 4,610,450
Grants receivable, net	4,834,356	3,044,406
Accounts receivable, net	1,124,763	2,807,266
Investments	<u>253,243</u>	<u>234,563</u>
Total financial assets	11,921,303	10,696,685
Less: Investments not easily converted to cash	<u>(35,612)</u>	<u>(42,245)</u>
Net financial assets available to meet general expenses and obligations over the next 12 months	<u>\$ 11,885,691</u>	<u>\$ 10,654,440</u>

None of the net available financial assets are subject to any donor or other contractual restrictions that make them unavailable for general expenses and other obligations within one year of the consolidated statement of financial position date.

NOTE C - GRANTS RECEIVABLE, NET

Summary of grants receivable are as follows as of June 30,:

	<u>2025</u>	<u>2024</u>
Central Florida Behavioral Health Network	\$ 2,182,513	\$ 1,675,802
Polk County, Florida	1,470,568	1,013,672
Florida Department of Children and Families	550,396	-
Other	<u>630,879</u>	<u>354,932</u>
Total grants receivable	4,834,356	3,044,406
Less: Allowance for doubtful accounts	<u>-</u>	<u>-</u>
Net grants receivable	<u>\$ 4,834,356</u>	<u>\$ 3,044,406</u>

Tri-County Human Services, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2025 and 2024

NOTE D - EMPLOYEE RETENTION CREDITS

During the year ended June 30, 2024, the Agency applied for Employee Retention Credits (“ERC”). The ERC, which was established by the Coronavirus Aid, Relief, and Economic Security (“CARES”) Act and further amended by the combined Appropriations Act (“CAA”) and the American Rescue Plan (“ARP”), is a credit against certain payroll taxes allowed to an eligible employer for qualifying wages. For the year ended June 30, 2024, the Agency applied for ERC and recognized revenue of \$3,998,611. As of June 30, 2025, the ERC receivable totaled \$3,998,611. In addition, as of June 30, 2024, the Agency has accrued a liability of \$599,792 due to an unrelated third-party that assisted with the application for the ERC. As of June 30, 2025, the employee retention credits receivables were believed to be fully collectible by management.

NOTE E - PROPERTY AND EQUIPMENT

A summary of property and equipment, at cost, consists of the following, as of June 30,:

	2025	2024	Estimated Useful Lives
Land	\$ 1,457,693	\$ 1,543,964	-
Construction in progress	360,529	55,587	-
Buildings	6,234,539	6,573,834	5 - 30 years
Building improvements	4,157,024	4,003,595	5 - 30 years
Machinery and equipment	1,135,510	1,222,760	5 - 10 years
Furniture and fixtures	21,210	28,433	5 - 10 years
	<u>13,366,505</u>	<u>13,428,173</u>	
Less accumulated depreciation	<u>(3,338,535)</u>	<u>(3,421,382)</u>	
Total	<u>\$ 10,027,970</u>	<u>\$ 10,006,791</u>	

Depreciation expense was \$346,444 and \$301,589 for the years ended June 30, 2025 and 2024, respectively.

NOTE F - INVESTMENTS

The primary purpose of the consortium investment is to provide the Agency a preferred provider participant status. This is part of ongoing efforts to maximize opportunities for insurance billing.

The Agency recognizes its role as a responsible investor. While the primary purpose of managing investments is to maximize return on the assets within an appropriate level of risk, investments are reviewed regularly by the Finance Committee, who reports to the Board.

Tri-County Human Services, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2025 and 2024

NOTE F - INVESTMENTS - Continued

A summary of earnings on investments for the years ended June 30, 2025 and 2024, respectively, is as follows:

	<u>2025</u>	<u>2024</u>
Interest and dividends	\$ 5,403	\$ 4,680
Net realized gain (loss)	(27,549)	(703)
Net unrealized gain (loss)	9,566	29,556
Investment expenses	<u>(2,641)</u>	<u>(2,492)</u>
Total	<u>\$ (15,221)</u>	<u>\$ 31,041</u>

Fair value is defined as the price that would be received to sell an asset in the principal or most advantageous market for the asset in an orderly transaction between market participants on the measurement date. Fair value should be based on the assumptions market participants would use when pricing an asset. US GAAP establishes a fair value hierarchy that prioritizes investments based on those assumptions. The fair value hierarchy gives the highest priority to quoted prices in active markets (observable inputs) and the lowest priority to an entity's assumptions (unobservable inputs). The Agency groups assets at fair value in three levels, based on markets in which the assets and liabilities are traded, and the reliability of the assumptions used to determine fair value. These levels are:

Level 1 - Observable market inputs that are unadjusted quoted market prices for identical assets or liabilities in active markets as of the measurement date.

Level 2 - Other observable inputs, either directly or indirectly, including: Quoted prices for similar assets/liabilities in active markets; Quoted prices for identical or similar assets/liabilities in non-active markets; Inputs other than quoted prices that are observable for the asset/liability; or Inputs that are derived principally from or corroborated by other observable market data.

Level 3 - Unobservable inputs that cannot be corroborated by observable market data.

In many cases, a valuation technique used to measure fair value includes inputs from multiple levels of the fair value hierarchy. The lowest level of significant input determines the placement of the entire fair value measurement in the hierarchy.

The interest rate swap agreement is valued using a third party's propriety discounted cash flow model, which considers past, present, and future assumptions regarding interest rates and market conditions to estimate the fair value of the agreement. This is classified within Level 2.

Tri-County Human Services, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2025 and 2024

NOTE F - INVESTMENTS - Continued

Investments in Integrated Care Network of Florida (“ICNF”) are classified within Level 3 as significant assumptions are not observable in the market. Management used appraisal information and contract values from the surrounding area in estimating fair value.

The following table sets forth, by level, within the fair value hierarchy, amounts recorded in the Agency’s consolidated financial statements at fair value as of June 30, 2025:

	Fair Value	Level 1	Level 2	Level 3
Investments				
Money Market Funds	\$ 7,933	\$ 7,933	\$ -	\$ -
Equities	154,136	154,136	-	-
Mutual Funds	91,174	91,174	-	-
Investments - ICNF	35,612	-	-	35,612
Total investments	<u>\$ 288,855</u>	<u>\$ 253,243</u>	<u>\$ -</u>	<u>\$ 35,612</u>

The following table sets forth, by level, within the fair value hierarchy, amounts recorded in the Agency’s financial statements at fair value as of June 30, 2024:

	Fair Value	Level 1	Level 2	Level 3
Investments				
Money Market Funds	\$ 1,638	\$ 1,638	\$ -	\$ -
Equities	153,483	153,483	-	-
Mutual Funds	79,442	79,442	-	-
Investments - ICNF	42,245	-	-	42,245
Total investments	<u>\$ 276,808</u>	<u>\$ 234,563</u>	<u>\$ -</u>	<u>\$ 42,245</u>
Interest rate swap asset	<u>\$ 22,131</u>	<u>\$ -</u>	<u>\$ 22,131</u>	<u>\$ -</u>

The following methods and assumptions were used to estimate the fair value of investments of financial instruments for which it is practicable to estimate that value:

Interest rate swap - The fair value of interest rate swap agreements is the estimated amount that the financial institutions would receive or pay to terminate the swap agreements at the reporting date, taking into account current interest rates and the current credit worthiness of the swap counter parties.

Tri-County Human Services, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2025 and 2024

NOTE F - INVESTMENTS - Continued

Investments are measured at fair value on a recurring basis for which the Agency has utilized Level 3 inputs to determine fair value. The Agency recognized unrealized and realized gains of \$22,131 and \$15,508 for the years ended June 30, 2025 and 2024, respectively.

The Agency is a 50% member in Tri-CASL, LLC which was created to increase affordable housing to those in need within Polk County. The Agency has invested \$50 into Tri-CASL, LLC. The Agency received approximately \$73,000 in income and distributions for the year ended June 30, 2025.

NOTE G - NOTES PAYABLE

A summary of mortgage notes payable as of June 30, 2025 and 2024, respectively, is as follows:

	<u>2025</u>	<u>2024</u>
Mortgage note payable, payable in 120 monthly installments of \$7,995.76 through March 2030 and monthly installments of \$8,021.17 through March 2025. Interest rates of 5.94% through March 2030 and 6.07% through March 2025 are included in monthly payment. Collateralized with administration building real estate.	\$ 706,112	\$ 751,748
Mortgage note payable, payable in 84 monthly installments of \$2,373 with principal balloon payment of \$273,909 in February 2026. Interest rate of 4.37% is included in monthly payment. Collateralized with building real estate.	276,060	291,044
Mortgage note payable, payable in 59 monthly installments of \$18,813 with principal balloon payment of \$2,319,464 in January 2029. Interest rate of 7.59% is included in monthly payment. Collateralized with building real estate.	<u>2,451,939</u>	<u>2,487,490</u>
	3,434,111	3,530,282
Less portion considered current	<u>(369,368)</u>	<u>(801,616)</u>
Total long term liabilities	<u>\$ 3,064,743</u>	<u>\$ 2,728,666</u>

Tri-County Human Services, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2025 and 2024

NOTE G - NOTES PAYABLE - Continued

Annual maturities of long-term debt for the next five years and thereafter are as follows:

<u>Year ending June 30,</u>	
2026	\$ 369,368
2027	99,771
2028	106,090
2029	2,393,602
2030	69,771
Thereafter	<u>395,509</u>
Total	<u>\$ 3,434,111</u>

Line of Credit

The Agency maintains a line of credit agreement which allows the Agency to borrow up to \$500,000 at prime interest rate (7.50% as of June 30, 2025). The line of credit renews annually and is secured by accounts receivable. There were no amounts outstanding on the line of credit at June 30, 2025 or 2024.

NOTE H - DEFINED CONTRIBUTION PLAN

The Agency has a Tri-County Human Services, Inc. Employee Plan which is a defined contribution 403(b) thrift plan that was established by the Agency in 1999 to provide benefits at retirement to substantially all employees of the Agency. Employees become eligible for participation in the plan after attainment of age 18 and one year of full-time service. Plan benefits vest at a rate of 20% per year and become fully vested after 6 years of service. Employer contributions are discretionary and are determined annually by the board of directors. There was no discretionary contribution for the years ended June 30, 2025 and 2024.

NOTE I - MATCHING REQUIREMENTS

The Agency receives funding from certain contracts that require local match. During the years ended June 30, 2025 and 2024, the Agency was in material compliance with all matching requirements.

NOTE J - RELATED PARTIES

The main operating bank account and loans for the Agency are held at a bank where an Agency's Board member is a key employee. Deposit balances totaled approximately \$5,800,000 and \$4,500,000 for the years ended June 30, 2025 and 2024, respectively. Loan balances totaled approximately \$3,400,000 and \$3,500,000 for the years ended June 30, 2025 and 2024, respectively.

Tri-County Human Services, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2025 and 2024

NOTE K - CONTRIBUTED MATERIALS, EQUIPMENT AND SERVICES

Donated materials and space received as donations, if any, are recorded and reflected in the accompanying consolidated financial statements at their fair values at the date of receipt. The fair value is determined based market prices for similar or identical items. The Agency recognized the following amounts as contributions in-kind on the statement of activities as of June 30,:

	<u>2025</u>	<u>2024</u>
Donated facilities	\$ 567,130	\$ 584,267
Total contributions in-kind	<u>\$ 567,130</u>	<u>\$ 584,267</u>

NOTE L - LEASES

1. Operating Leases

The Agency leases building space under noncancelable agreements that expire at various times through 2030. During fiscal year 2025, the Agency entered into new leasing agreements for building space and recorded a right to use asset and lease payable of \$674,644. These amounts represent the net present value of future minimum lease payments of the various leases using the risk-free rate, according to the Agency's elected policy. Leases with a term of 12 months or less are not recorded on the consolidated statement of financial position. The leases all represent non-cancelable operating leases, and many have renewal options.

The right of use operating lease assets are amortized using the straight-line method over the lease term. The right of use operating lease asset consists of the following as of June 30,:

	<u>2025</u>	<u>2024</u>
Right of use operating lease assets	\$ 974,178	\$ 299,534
Less accumulated amortization	<u>(101,649)</u>	<u>(50,826)</u>
Total	<u>\$ 872,529</u>	<u>\$ 248,708</u>

Tri-County Human Services, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2025 and 2024

NOTE L - LEASES - Continued

The weighted average discount rate was 4.95% and 4.79% at June 30, 2025 and 2024, respectively. The weighted average remaining lease term was 58 and 52 months at June 30, 2025 and 2024. Future minimum lease payments under the operating lease agreements are as follows:

<u>Year ending June 30,</u>	
2026	\$ 199,260
2027	204,366
2028	205,194
2029	211,204
2030	180,813
	<u>1,000,837</u>
Less amounts representing interest	<u>(105,234)</u>
Total	<u><u>\$ 895,603</u></u>

2. Finance Leases

The Agency leases certain office equipment under finance leases expiring at various times through 2031. During fiscal year 2025, the Agency entered into new leasing agreements for office equipment and recorded a right to use asset and lease payable of \$33,900. These amounts represent the net present value of future minimum lease payments of the various leases using the risk-free rate, according to the Agency's elected policy. Leases with a term of 12 months or less are not recorded on the consolidated statement of financial position. The leases all represent non-cancelable finance leases, and many have renewal options.

The right of use finance lease assets are amortized using the straight-line method over the lease term. The right of use finance lease asset consists of the following as of June 30,:

	<u>2025</u>	<u>2024</u>
Right of use finance lease assets	\$ 54,743	\$ 20,843
Less accumulated amortization	<u>(11,857)</u>	<u>(5,378)</u>
Total	<u><u>\$ 42,886</u></u>	<u><u>\$ 15,465</u></u>

Tri-County Human Services, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2025 and 2024

NOTE L - LEASES - Continued

The weighted average discount rate was 5.13% and 4.19% at June 30, 2025 and 2024, respectively. The weighted average remaining lease term was 54 and 3 months at June 30, 2025 and 2024. Future minimum lease payments under the operating lease agreements are as follows:

<u>Year ending June 30,</u>	
2026	\$ 9,156
2027	9,156
2028	9,156
2029	7,353
2030	1,200
Thereafter	<u>297</u>
	36,318
Less amounts representing interest	<u>(4,124)</u>
Total	<u><u>\$ 32,194</u></u>

NOTE M - COMMITMENTS AND CONTINGENCIES

Interest Rate Swap Agreement

The Agency entered into a ten-year interest rate swap agreement to eliminate the impact of changes in interest rates on its variable long-term obligation. The agreement was effective February 12, 2015. The agreement effectively changed the Agency's variable rate to a fixed 4.37% for a fixed term and results in a fixed monthly principal and interest payment of approximately \$7,381 until maturity on February 12, 2025.

The Agency would be required to pay an "unwind fee", as estimated by the financial institution using a proprietary model, to dissolve the agreement. At June 30, 2025 and 2024, the Agency had an unwind fee asset of \$0 and \$22,131, respectively.

Other

The Agency participates in a number of federal and state programs, which are subject to financial and compliance audits by the grantors or their representatives. The audits of all programs for or including the year ended June 30, 2025, have not been completed. The amount, if any, of expenditures which may be disallowed by the grantor agencies, cannot be determined at this time although the Agency expects such amounts, if any, to be immaterial.

Tri-County Human Services, Inc. and Subsidiaries

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS - CONTINUED

June 30, 2025 and 2024

NOTE N - SUBSEQUENT EVENTS

The Agency has evaluated events and transactions occurring subsequent to June 30, 2025 as of December 11, 2025 which is the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

Tri-County Human Services, Inc. and Subsidiaries
CONSOLIDATING STATEMENT OF FINANCIAL POSITION

For the year ended June 30, 2025

	Tri-County Human Services, Inc.	Tri-County Human Services Foundation, LLC	Meadowbrook Psychiatric and Counseling Centre, LLC	Tri-County Foundation, Inc.	Eliminating Entries	Total 2025
ASSETS						
Current assets						
Cash, cash equivalents and restricted cash	\$ 4,887,192	\$ -	\$ -	\$ 821,749	\$ -	\$ 5,708,941
Grants receivable, net	4,771,881	-	62,475	-	-	4,834,356
Accounts receivable, net	771,589	-	353,174	-	-	1,124,763
Due from subsidiaries	889,950	-	-	-	(889,950)	-
Inventory	137,328	-	-	-	-	137,328
Prepaid expenses	767,906	-	-	300	-	768,206
Total current assets	12,225,846	-	415,649	822,049	(889,950)	12,573,594
Property and equipment, net	10,026,100	-	1,870	-	-	10,027,970
Right of use operating lease assets	915,415	-	-	-	-	915,415
Investments	35,612	53	-	253,190	-	288,855
Employee retention credits receivable	3,998,611	-	-	-	-	3,998,611
Other assets	13,185	-	1,420	-	-	14,605
Total assets	\$ 27,214,769	\$ 53	\$ 418,939	\$ 1,075,239	\$ (889,950)	\$ 27,819,050
LIABILITIES AND NET ASSETS						
Current liabilities						
Accounts payable and accrued expenses	\$ 2,991,768	\$ 5,104	\$ (1,384)	(8,700)	\$ -	\$ 2,986,788
Due to subsidiaries	-	43,847	787,152	58,951	(889,950)	-
Deferred revenue	18,913	-	-	1,151	-	20,064
Operating lease liabilities, current portion	160,808	-	-	-	-	160,808
Financing lease liabilities, current portion	7,508	-	-	-	-	7,508
Mortgage note payable, current portion	369,368	-	-	-	-	369,368
Total current liabilities	3,548,365	48,951	785,768	51,402	(889,950)	3,544,536
Operating lease liability	716,595	-	-	-	-	716,595
Financing lease liability	42,886	-	-	-	-	42,886
Mortgage note payable	3,064,743	-	-	-	-	3,064,743
Total liabilities	7,372,589	48,951	785,768	51,402	(889,950)	7,368,760
Net assets						
Without donor restrictions	19,842,180	(48,898)	(366,829)	1,023,837	-	20,450,290
With donor restrictions	-	-	-	-	-	-
Total net assets	19,842,180	(48,898)	(366,829)	1,023,837	-	20,450,290
Total liabilities and net assets	\$ 27,214,769	\$ 53	\$ 418,939	\$ 1,075,239	\$ (889,950)	\$ 27,819,050

See Independent Auditor's Report

Tri-County Human Services, Inc. And Subsidiaries
CONSOLIDATING STATEMENT OF ACTIVITIES

For the year ended June 30, 2025

	Tri-County Human Services, Inc.	Tri-County Human Services Foundation, LLC	Meadowbrook Psychiatric and Counseling Centre, LLC	Tri-County Foundation, Inc.	Eliminating Entries	Total 2025
SUPPORT AND REVENUE						
Government grants and contracts	\$ 21,144,531	\$ -	\$ -	\$ -	\$ -	\$ 21,144,531
Net patient service revenue	1,987,833	-	505,068	-	-	2,492,901
DUI/DWI program	613,437	-	-	-	-	613,437
Contributions in-kind	567,130	-	-	-	-	567,130
Contributions	3,503	4,270	-	48,446	-	56,219
United Way	62,573	-	-	-	-	62,573
Business-like activities	151,560	-	-	-	-	151,560
Gain on disposal of assets	520,853	30,262	-	5,691	-	556,806
Interest	69,566	14,037	-	6,466	-	90,069
Net investment income (loss)	11,425	(34,841)	-	8,195	-	(15,221)
Miscellaneous	418,155	-	4,222	601	-	422,978
Total support and revenue	25,550,566	13,728	509,290	69,399	-	26,142,983
EXPENSES						
Program services						
Adult mental health (AMH)	1,097,719	-	-	-	-	1,097,719
Adolescent mental health (CMH)	370,489	-	-	-	-	370,489
Adult substance abuse (ASA)	13,092,268	-	-	-	-	13,092,268
Adolescent substance abuse (CSA)	990,135	-	-	-	-	990,135
DUI/DWI program	764,703	-	-	-	-	764,703
Other programs	2,206,008	75,561	717,068	58,206	-	3,056,843
Total program services	18,521,322	75,561	717,068	58,206	-	19,372,157
Supporting services						
Business-like activities	1,145,016	-	-	-	-	1,145,016
Management and general	3,728,103	-	203,970	-	-	3,932,073
Fund raising	2,090	500	-	15,771	-	18,361
Total supporting services	4,875,209	500	203,970	15,771	-	5,095,450
Total expenses	23,396,531	76,061	921,038	73,977	-	24,467,607
CHANGE IN NET ASSETS	2,154,035	(62,333)	(411,748)	(4,578)	-	1,675,376
TRANSFER OF NET ASSETS	-	(1,028,415)	-	1,028,415	-	-
NET ASSETS, BEGINNING OF YEAR	17,688,145	1,041,850	44,919	-	-	18,774,914
NET ASSETS, END OF YEAR	\$ 19,842,180	\$ (48,898)	\$ (366,829)	\$ 1,023,837	\$ -	\$ 20,450,290

See Independent Auditor's Report

Tri-County Human Services, Inc. and Subsidiaries

SCHEDULE OF ASSETS, LIABILITIES, NET ASSETS AND ACTIVITY
FOR DUI PROGRAM

As of and for the year ended June 30, 2025

	<u>DUI</u>	<u>SSS</u>	<u>Total</u>
ASSETS			
Cash	\$ -	\$ -	\$ -
Total assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
LIABILITIES AND NET ASSETS			
Due to Agency operating funds	\$ 602,344	\$ 105,387	\$ 707,731
Due to State of Florida	<u>1,483</u>	<u>272</u>	<u>1,755</u>
Total liabilities	<u>603,827</u>	<u>105,659</u>	<u>709,486</u>
Net assets, without donor restrictions	(603,827)	(105,659)	(709,486)
Net assets, with donor restrictions	<u>-</u>	<u>-</u>	<u>-</u>
Total net assets	<u>(603,827)</u>	<u>(105,659)</u>	<u>(709,486)</u>
Total liabilities and net assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
REVENUE, EXPENSES AND CHANGE IN NET ASSETS			
Revenue - DUI Fees	\$ 518,461	\$ 94,976	\$ 613,437
Expenses	<u>(720,617)</u>	<u>(132,009)</u>	<u>(852,626)</u>
Change in net assets, DUI	(202,156)	(37,033)	(239,189)
Net assets, beginning of year, DUI	<u>(401,671)</u>	<u>(68,626)</u>	<u>(470,297)</u>
Net assets, end of year, DUI	<u>\$ (603,827)</u>	<u>\$ (105,659)</u>	<u>\$ (709,486)</u>

See Independent Auditor's Report;
The accompanying notes are an integral part of this schedule.

Tri-County Human Services, Inc. and Subsidiaries

SCHEDULE OF ASSETS, LIABILITIES, NET ASSETS AND ACTIVITY
FOR DUI PROGRAM

As of and for the year ended June 30, 2024

	<u>DUI</u>	<u>SSS</u>	<u>Total</u>
ASSETS			
Cash	\$ -	\$ -	\$ -
Total assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
LIABILITIES AND NET ASSETS			
Due to Agency operating funds	\$ 400,405	\$ 68,362	\$ 468,767
Due to State of Florida	<u>1,266</u>	<u>264</u>	<u>1,530</u>
Total liabilities	<u>401,671</u>	<u>68,626</u>	<u>470,297</u>
Net assets, without donor restrictions	(401,671)	(68,626)	(470,297)
Net assets, with donor restrictions	<u>-</u>	<u>-</u>	<u>-</u>
Total net assets	<u>(401,671)</u>	<u>(68,626)</u>	<u>(470,297)</u>
Total liabilities and net assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
REVENUE, EXPENSES AND CHANGE IN NET ASSETS			
Revenue - DUI Fees	\$ 443,941	\$ 92,758	\$ 536,699
Expenses	<u>(725,490)</u>	<u>(151,585)</u>	<u>(877,075)</u>
Change in Net Assets, DUI	(281,549)	(58,827)	(340,376)
Net assets, beginning of year, DUI	<u>(120,122)</u>	<u>(9,799)</u>	<u>(129,921)</u>
Net assets, end of year, DUI	<u>\$ (401,671)</u>	<u>\$ (68,626)</u>	<u>\$ (470,297)</u>

See Independent Auditor's Report;
The accompanying notes are an integral part of this schedule.

Tri-County Human Services, Inc. and Subsidiaries

SCHEDULE OF FUNCTIONAL EXPENSES
FOR DUI PROGRAM

As of and for the years ended June 30, 2025 and 2024

	2025			2024		
	Program expenses	Management and general	Total expenses	Program expenses	Management and general	Total expenses
Personal and other expenses						
Salaries	\$ 453,589	\$ 72,894	\$ 526,483	\$ 479,323	\$ 65,732	\$ 545,055
Fringe benefits	79,094	12,711	91,805	77,725	10,659	88,384
Building occupancy	91,282	14,669	105,951	75,181	10,310	85,491
Professional services	1,657	266	1,923	447	61	508
Travel	1,167	188	1,355	4,234	581	4,815
Equipment	7,119	1,144	8,263	6,599	905	7,504
Subcontracted services	93	15	108	63	9	72
Insurance	17,528	2,817	20,345	49,518	6,791	56,309
Interest paid	35,496	5,704	41,200	21,888	3,002	24,890
Operating supplies and expenses	47,551	7,642	55,193	24,423	3,349	27,772
Administration allocation	-	-	-	31,900	4,375	36,275
Other	-	-	-	-	-	-
Total	<u>\$ 734,576</u>	<u>\$ 118,050</u>	<u>\$ 852,626</u>	<u>\$ 771,301</u>	<u>\$ 105,774</u>	<u>\$ 877,075</u>

See Independent Auditor's Report;
The accompanying notes are an integral part of this schedule.

Tri-County Human Services, Inc. and Subsidiaries

NOTES TO THE SCHEDULE OF ASSETS, LIABILITIES, NET ASSETS
AND ACTIVITY FOR DUI PROGRAM

As of and for the year ended June 30, 2025 and 2024

NOTE A - STATE ASSESSMENT FEES

As required by Section 322.293, Florida Statutes, and Section 15A-10.012, Florida Administrative Code, the Agency collects a \$15 assessment fee on every client enrolling in its DUI program and remits the fee to the State of Florida. State assessment fees collected and distributed to the State of Florida are summarized as follows:

	<u>2025</u>	<u>2024</u>
State assessment fees		
Fees due form prior year	\$ 1,530	\$ 1,845
Fees collected current year	20,265	20,685
Fees remitted current year	<u>(20,040)</u>	<u>(21,000)</u>
Fees due to state	<u>\$ 1,755</u>	<u>\$ 1,530</u>

Procedures have been developed and followed which adequately account for all DUI fees received by the program and all receipts issued by the Agency's DUI program.

NOTE B - PROGRAM EXPENSES

The cost standards of the Agency are reasonable and equitable as defined in Section 15A-10.014, Florida Administrative Code and the method for allocating indirect costs in the basic consolidated financial statements is fair and equitable as defined in Section 15A-10.014, Florida Administrative Code.

There were no contributions to the employees' profit-sharing plan for the fiscal years ended June 30, 2025 and 2024.

During 2005, the Agency purchased a building for the use of administration and the DUI program. The DUI program is allocated a portion of the expenditures associated with the occupancy of the building.

OTHER SUPPLEMENTARY INFORMATION

Tri-County Human Services, Inc. and Subsidiaries

SUBSTANCE ABUSE AND METAL HEALTH SERVICES PROGRAM/COST CENTER
ACTUAL REVENUES/EXPENSES SCHEDULE (UNAUDITED)

June 30, 2025

ACTUAL OPERATING REVENUE & EXPENSES													
CONTRACT #		QG050		9/30/2025									
PART I: ACTUAL FUNDING SOURCES & REV Mental Health													
FUNDING SOURCES & REVENUES	01 Assessment	02 Case Management	04 Crisis Support/ Emergency	12 Medical Services	14 Outpatient - Individual	15 Outreach	19 Residential Level II	28 Incidental Expenses	30 Information & Referral	35 Outpatient - Group	A1 BNET	B3 Cost Reimbursement	
IA. STATE SAMH FUNDING													
(1) Central Florida Behavioral Health Network	16,298	616,386	171,512	174,771	138,295	229,749	237,175	55,204	4,337	51	240,377	61,662	
MH000	14,487	383,455	171,512	156,781	102,471	73,080	-	10,356	4,337	51	-	-	
MH001													
MH009	14,487	383,455		156,781	102,471	73,080		10,356	4,337	51			
MH018			171,512										
MH001 CF (FY 23-24)													
MH009 CF (FY 23-24)				12,095	15,831								
MH018 CF (FY 23-24)													
MH016													
MH026													
MH262													
MH26B													
MH027													
MH031													
MH031 CF (FY 23-24)													
MH032													
MH037 CF (FY 22-23)													
MH037 CF (FY 23-24)													
MH066													
MH066 CF (FY 23-24)													
MH071													
MH072						101,863							
MH076													
MH100													
MH100 CF (FY 23-24)													
MH103 CF (FY 23-24)													
MH106													
MH107 CF (FY 23-24)													
MH121													
MH121 CF (FY 23-24)													
MH211													
MH138													
MH139													
MH981													
MH982													
MH0BN											240,377		
MH0CN		94,262											
MH0FH													
MH0FT													
MH0PG		97,175				54,806		2,307					
MH0TB	1,811	39,742			19,993		237,175						

Tri-County Human Services, Inc. and Subsidiaries

SUBSTANCE ABUSE AND METAL HEALTH SERVICES PROGRAM/COST CENTER
ACTUAL REVENUES/EXPENSES SCHEDULE (UNAUDITED) - CONTINUED

June 30, 2025

ACTUAL OPERATING REVENUE & EXPENSES												
CONTRACT # QG050		9/30/2025										
PART I: ACTUAL FUNDING SOURCES & REV Mental Health												
FUNDING SOURCES & REVENUES	01 Assessment	02 Case Management	04 Crisis Support/ Emergency	12 Medical Services	14 Outpatient - Individual	15 Outreach	19 Residential Level II	28 Incidental Expenses	30 Information & Referral	35 Outpatient - Group	A1 BNET	B3 Cost Reimbursement
MHARP		1,752		5,895								
MHCAT												
MHCBS												
MHCJ4												
MHDRF												
MHDRF CF (FY 18-19)												
MHDRF CF (FY 22-23)												
MHEBP												
MHEBP CF (FY 23-24)												
MHEDT												
MHEMP												
MHFMH												
MHIBH												
MHMCT												
MHMDT												
MHOCEB												
MHRM5												
MHSCL												
MHSCR												
MHSWL												
MHSWL CF (FY 23-24)												
MHTLH												
MHTLH CF (FY 23-24)												
MHTRM												
MHTRM CF (FY 23-24)												
MHTRV								42,541				
MS000	-	-	-	-	-	-	-	-	-	-	-	-
MS003												
MS011												
MS021												
MS003 CF (FY 23-24)												
MS011 CF (FY 23-24)												
MS021 CF (FY 23-24)												
MS023												
MS025												
MS081												
MS091												
MS095												
MSOCN												
MSOTB												
MSARP												
MSCBS												

Tri-County Human Services, Inc. and Subsidiaries

SUBSTANCE ABUSE AND METAL HEALTH SERVICES PROGRAM/COST CENTER
ACTUAL REVENUES/EXPENSES SCHEDULE (UNAUDITED) - CONTINUED

June 30, 2025

ACTUAL OPERATING REVENUE & EXPENSES												
CONTRACT # QG050		9/30/2025										
PART I: ACTUAL FUNDING SOURCES & REV Mental Health												
FUNDING SOURCES & REVENUES	01 Assessment	02 Case Management	04 Crisis Support/ Emergency	12 Medical Services	14 Outpatient - Individual	15 Outreach	19 Residential Level II	28 Incidental Expenses	30 Information & Referral	35 Outpatient - Group	A1 BNET	B3 Cost Reimbursement
MSOPP												
MSOCB												
MSOCR												
MSOCR CF (FY23-24)												
MSOHB												
MSOHB CF (FY 23-24)												
MSONQ												
MSONQ CF (FY 23-24)												
MSOPR												
MSOPR CF (FY 23-24)												
MSORH												
MSOTR												
MSOTR CF (FY 23-24)												
MSPHR CF (FY 22-23)												
MSRC6												
MSRC7												
MSSM6												
MSMN6												
MSSM7												
MSSP6												
MSSP7												
MSPN6												
MSSCL												
MSTRV												
MHHML												61,662
(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												
(2) Medicaid				11,336	(3,604)							
(3) Local Government		51,363	10,412	45,321	104,627							
(4) Federal Grants and Contracts												
(5) In-kind from local government only												
TOTAL GOVERNMENT FUNDING =	-	51,363	10,412	56,657	101,023	-	-	-	-	-	-	-

Tri-County Human Services, Inc. and Subsidiaries

SUBSTANCE ABUSE AND METAL HEALTH SERVICES PROGRAM/COST CENTER
ACTUAL REVENUES/EXPENSES SCHEDULE (UNAUDITED) - CONTINUED

June 30, 2025

ACTUAL OPERATING REVENUE & EXPENSES												
CONTRACT # QG050		9/30/2025										
PART I: ACTUAL FUNDING SOURCES & REV Mental Health												
FUNDING SOURCES & REVENUES	01 Assessment	02 Case Management	04 Crisis Support/ Emergency	12 Medical Services	14 Outpatient - Individual	15 Outreach	19 Residential Level II	28 Incidental Expenses	30 Information & Referral	35 Outpatient - Group	A1 BNET	B3 Cost Reimbursement
IC. ALL OTHER REVENUES												
(1) 1st & 2nd Party Payments		3,071		10,324	19,279		(183)					
(2) 3rd Party Payments (except Medicare)				(27,975)	188,513							
(3) Medicare												
(4) Contributions and Donations												
(5) Other				50	80							
(6) In-kind		27,544										
TOTAL ALL OTHER REVENUES =	-	30,615	-	(17,601)	207,872	-	(183)	-	-	-	-	-
TOTAL ACTUAL FUNDING =	16,298	698,364	181,924	213,827	447,190	229,749	236,992	55,204	4,337	51	240,377	61,662

Tri-County Human Services, Inc. and Subsidiaries

SUBSTANCE ABUSE AND METAL HEALTH SERVICES PROGRAM/COST CENTER
ACTUAL REVENUES/EXPENSES SCHEDULE (UNAUDITED) - CONTINUED

June 30, 2025

ACTUAL OPERATING REVENUE & EXPENSES

CONTRACT # Q												
PART I: ACTUAL FUNDING SOURCES & REV Substance Abuse												
FUNDING SOURCES & REVENUES	01 Assessment	02 Case Management	04 Crisis Support/ Emergency	11 Intervention - Individual	12 Medical Services	14 Outpatient - Individual	15 Outreach	19 Residential Level II	20 Residential Level III	21 Residential Level IV	24 Substance Abuse Detox	28 Incidental Expenses
IA. STATE SAMH FUNDING												
(1) Central Florida Behavioral Health Network	169,604	1,338,588	264,874	112,894	494,605	374,525	794,561	3,057,427	326,885	32,214	966,266	1,153,759
MH000	-	-	-	-	-	-	-	-	-	-	-	-
MH001												
MH009												
MH018												
MH001 CF (FY 23-24)												
MH009 CF (FY 23-24)												
MH018 CF (FY 23-24)												
MH016												
MH026												
MH262												
MH26B												
MH027												
MH031												
MH031 CF (FY 23-24)												
MH032												
MH037 CF (FY 22-23)												
MH037 CF (FY 23-24)												
MH066												
MH066 CF (FY 23-24)												
MH071												
MH072												
MH076												
MH100												
MH100 CF (FY 23-24)												
MH103 CF (FY 23-24)												
MH106												
MH107 CF (FY 23-24)												
MH121												
MH121 CF (FY 23-24)												
MH211												
MH138												
MH139												
MH981												
MH982												
MH0BN												
MH0CN												
MH0FH												
MH0FT												
MH0PG												
MH0TB												

Tri-County Human Services, Inc. and Subsidiaries

SUBSTANCE ABUSE AND METAL HEALTH SERVICES PROGRAM/COST CENTER
ACTUAL REVENUES/EXPENSES SCHEDULE (UNAUDITED) - CONTINUED

June 30, 2025

ACTUAL OPERATING REVENUE & EXPENSES												
CONTRACT # Q												
PART I: ACTUAL FUNDING SOURCES & REVENUES												
FUNDING SOURCES & REVENUES	29 Aftercare - Individual	30 Information & Referral	35 Outpatient - Group	37 Room & Board Level II	38 Room & Board Level III	42 Intervention - Group	43 Aftercare - Group	46 Recovery Support - Individual	48 Indicated Prevention	49 Selective Prevention	50 Universal Direct Prevention	51 Universal Indirect Prevention
IA. STATE SAMH FUNDING												
(1) Central Florida Behavioral Health Network	3,479	38,992	108,173	110,003	28,841	37,266	320	6,677	78,144	152,724	130,909	384,604
MH000	-	-	-	-	-	-	-	-	-	-	-	-
MH001												
MH009												
MH018												
MH001 CF (FY 23-24)												
MH009 CF (FY 23-24)												
MH018 CF (FY 23-24)												
MH016												
MH026												
MH262												
MH26B												
MH027												
MH031												
MH031 CF (FY 23-24)												
MH032												
MH037 CF (FY 22-23)												
MH037 CF (FY 23-24)												
MH066												
MH066 CF (FY 23-24)												
MH071												
MH072												
MH076												
MH100												
MH100 CF (FY 23-24)												
MH103 CF (FY 23-24)												
MH106												
MH107 CF (FY 23-24)												
MH121												
MH121 CF (FY 23-24)												
MH211												
MH138												
MH139												
MH981												
MH982												
MH0BN												
MH0CN												
MH0FH												
MH0FT												
MH0PG												
MH0TB												

Tri-County Human Services, Inc. and Subsidiaries

SUBSTANCE ABUSE AND METAL HEALTH SERVICES PROGRAM/COST CENTER
ACTUAL REVENUES/EXPENSES SCHEDULE (UNAUDITED) - CONTINUED

June 30, 2025

ACTUAL OPERATING REVENUE & EXPENSES													
CONTRACT # Q													
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. STATE SAMH FUNDING													
(1) Central Florida Behavioral Health Network	12,112,151				-	12,112,151					12,112,151	=====	=====
MH000	916,530										916,530	=====	=====
MH001	-										-	=====	=====
MH009	745,018										745,018	=====	=====
MH018	171,512										171,512	=====	=====
MH001 CF (FY 23-24)	-										-	=====	=====
MH009 CF (FY 23-24)	27,926										27,926	=====	=====
MH018 CF (FY 23-24)	-										-	=====	=====
MH016	-										-	=====	=====
MH026	-										-	=====	=====
MH262	-										-	=====	=====
MH26B	-										-	=====	=====
MH027	-										-	=====	=====
MH031	-										-	=====	=====
MH031 CF (FY 23-24)	-										-	=====	=====
MH032	-										-	=====	=====
MH037 CF (FY 22-23)	-										-	=====	=====
MH037 CF (FY 23-24)	-										-	=====	=====
MH066	-										-	=====	=====
MH066 CF (FY 23-24)	-										-	=====	=====
MH071	-										-	=====	=====
MH072	101,863										101,863	=====	=====
MH076	-										-	=====	=====
MH100	-										-	=====	=====
MH100 CF (FY 23-24)	-										-	=====	=====
MH103 CF (FY 23-24)	-										-	=====	=====
MH106	-										-	=====	=====
MH107 CF (FY 23-24)	-										-	=====	=====
MH121	-										-	=====	=====
MH121 CF (FY 23-24)	-										-	=====	=====
MH211	-										-	=====	=====
MH138	-										-	=====	=====
MH139	-										-	=====	=====
MH981	-										-	=====	=====
MH982	-										-	=====	=====
MH0BN	240,377										240,377	=====	=====
MH0CN	94,262										94,262	=====	=====
MH0FH	-										-	=====	=====
MH0FT	-										-	=====	=====
MH0PG	154,288										154,288	=====	=====
MH0TB	298,721										298,721	=====	=====

Tri-County Human Services, Inc. and Subsidiaries

SUBSTANCE ABUSE AND METAL HEALTH SERVICES PROGRAM/COST CENTER
ACTUAL REVENUES/EXPENSES SCHEDULE (UNAUDITED) - CONTINUED

June 30, 2025

ACTUAL OPERATING REVENUE & EXPENSES												
CONTRACT # Q												
PART I: ACTUAL FUNDING SOURCES & REV Substance Abuse												
FUNDING SOURCES & REVENUES	01 Assessment	02 Case Management	04 Crisis Support/ Emergency	11 Intervention - Individual	12 Medical Services	14 Outpatient - Individual	15 Outreach	19 Residential Level II	20 Residential Level III	21 Residential Level IV	24 Substance Abuse Detox	28 Incidental Expenses
MHARP												
MHCAT												
MHCBS												
MHCJ4												
MHDRF												
MHDRF CF (FY 18-19)												
MHDRF CF (FY 22-23)												
MHEBP												
MHEBP CF (FY 23-24)												
MHEDT												
MHEMP												
MHFMH												
MHIBH												
MHMCT												
MHMDT												
MHOCB												
MHRM5												
MHSCL												
MHSCR												
MHSWL												
MHSWL CF (FY 23-24)												
MHTLH												
MHTLH CF (FY 23-24)												
MHTRM												
MHTRM CF (FY 23-24)												
MHTRV												
MS000	129,867	640,379	264,874	28,007	104,923	116,754	156,493	2,857,279	256,540	32,214	862,734	59,770
MS003								2,857,279	256,540	32,214		
MS011	129,867	640,379		28,007	104,923	116,754	156,493					59,770
MS021			264,874								862,734	
MS003 CF (FY 23-24)								200,148				
MS011 CF (FY 23-24)	21,472	78,875			45,810	48,994						
MS021 CF (FY 23-24)				84,887								
MS023												
MS025												
MS081		176,401				17,844	2,444		-			53,199
MS091												
MS095												
MSOCN		140,939										
MSOTB	14,125	160,013				56,560			70,345			
MSARP												
MSCBS												177,673

Tri-County Human Services, Inc. and Subsidiaries

SUBSTANCE ABUSE AND METAL HEALTH SERVICES PROGRAM/COST CENTER
ACTUAL REVENUES/EXPENSES SCHEDULE (UNAUDITED) - CONTINUED

June 30, 2025

ACTUAL OPERATING REVENUE & EXPENSES												
CONTRACT # Q												
PART I: ACTUAL FUNDING SOURCES & REVENUES												
FUNDING SOURCES & REVENUES	29 Aftercare - Individual	30 Information & Referral	35 Outpatient - Group	37 Room & Board Level II	38 Room & Board Level III	42 Intervention - Group	43 Aftercare - Group	46 Recovery Support - Individual	48 Indicated Prevention	49 Selective Prevention	50 Universal Direct Prevention	51 Universal Indirect Prevention
MHARP												
MHCAT												
MHCBS												
MHCJ4												
MHDRF												
MHDRF CF (FY 18-19)												
MHDRF CF (FY 22-23)												
MHEBP												
MHEBP CF (FY 23-24)												
MHEDT												
MHEMP												
MHFMH												
MHIBH												
MHMCT												
MHMDT												
MHOCB												
MHRM5												
MHSCL												
MHSCR												
MHSWL												
MHSWL CF (FY 23-24)												
MHTLH												
MHTLH CF (FY 23-24)												
MHTRM												
MHTRM CF (FY 23-24)												
MHTRV												
MS000	1,682	15,588	51,670	62,804	19,970	21,750	320	64	-	-	-	-
MS003				62,804	19,970							
MS011	1,682	15,588	51,670			21,750	320	64				
MS021												
MS003 CF (FY 23-24)												
MS011 CF (FY 23-24)			10,611			87						
MS021 CF (FY 23-24)												
MS023												
MS025									78,144	152,724	130,909	84,530
MS081			10,867									
MS091												
MS095												
MSOCN												
MS0TB	739		23,978	47,199	8,871	15,257						
MSARP												
MSCBS		23,404										

Tri-County Human Services, Inc. and Subsidiaries

SUBSTANCE ABUSE AND METAL HEALTH SERVICES PROGRAM/COST CENTER
ACTUAL REVENUES/EXPENSES SCHEDULE (UNAUDITED) - CONTINUED

June 30, 2025

ACTUAL OPERATING REVENUE & EXPENSES													
CONTRACT # Q													
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
MHARP	7,647	-	-	-	-	-	-	-	-	-	7,647	=====	=====
MHCAT	-	-	-	-	-	-	-	-	-	-	-	=====	=====
MHCBS	-	-	-	-	-	-	-	-	-	-	-	=====	=====
MHCJ4	-	-	-	-	-	-	-	-	-	-	-	=====	=====
MHDRF	-	-	-	-	-	-	-	-	-	-	-	=====	=====
MHDRF CF (FY 18-19)	-	-	-	-	-	-	-	-	-	-	-	=====	=====
MHDRF CF (FY 22-23)	-	-	-	-	-	-	-	-	-	-	-	=====	=====
MHEBP	-	-	-	-	-	-	-	-	-	-	-	=====	=====
MHEBP CF (FY 23-24)	-	-	-	-	-	-	-	-	-	-	-	=====	=====
MHEDT	-	-	-	-	-	-	-	-	-	-	-	=====	=====
MHEMP	-	-	-	-	-	-	-	-	-	-	-	=====	=====
MHFMH	-	-	-	-	-	-	-	-	-	-	-	=====	=====
MHIBH	-	-	-	-	-	-	-	-	-	-	-	=====	=====
MHMCT	-	-	-	-	-	-	-	-	-	-	-	=====	=====
MHMMDT	-	-	-	-	-	-	-	-	-	-	-	=====	=====
MHOCB	-	-	-	-	-	-	-	-	-	-	-	=====	=====
MHRM5	-	-	-	-	-	-	-	-	-	-	-	=====	=====
MHSCL	-	-	-	-	-	-	-	-	-	-	-	=====	=====
MHSCR	-	-	-	-	-	-	-	-	-	-	-	=====	=====
MHSWL	-	-	-	-	-	-	-	-	-	-	-	=====	=====
MHSWL CF (FY 23-24)	-	-	-	-	-	-	-	-	-	-	-	=====	=====
MHTLH	-	-	-	-	-	-	-	-	-	-	-	=====	=====
MHTLH CF (FY 23-24)	-	-	-	-	-	-	-	-	-	-	-	=====	=====
MHTRM	-	-	-	-	-	-	-	-	-	-	-	=====	=====
MHTRM CF (FY 23-24)	-	-	-	-	-	-	-	-	-	-	-	=====	=====
MHTRV	42,541	-	-	-	-	-	-	-	-	-	42,541	=====	=====
MS000	5,683,682	-	-	-	-	-	-	-	-	-	5,683,682	=====	=====
MS003	3,228,807	-	-	-	-	-	-	-	-	-	3,228,807	=====	=====
MS011	1,327,267	-	-	-	-	-	-	-	-	-	1,327,267	=====	=====
MS021	1,127,608	-	-	-	-	-	-	-	-	-	1,127,608	=====	=====
MS003 CF (FY 23-24)	200,148	-	-	-	-	-	-	-	-	-	200,148	=====	=====
MS011 CF (FY 23-24)	205,849	-	-	-	-	-	-	-	-	-	205,849	=====	=====
MS021 CF (FY 23-24)	-	-	-	-	-	-	-	-	-	-	-	=====	=====
MS023	84,887	-	-	-	-	-	-	-	-	-	84,887	=====	=====
MS025	446,307	-	-	-	-	-	-	-	-	-	446,307	=====	=====
MS081	260,755	-	-	-	-	-	-	-	-	-	260,755	=====	=====
MS091	-	-	-	-	-	-	-	-	-	-	-	=====	=====
MS095	-	-	-	-	-	-	-	-	-	-	-	=====	=====
MS0CN	140,939	-	-	-	-	-	-	-	-	-	140,939	=====	=====
MS0TB	397,087	-	-	-	-	-	-	-	-	-	397,087	=====	=====
MSARP	-	-	-	-	-	-	-	-	-	-	-	=====	=====
MSCBS	201,077	-	-	-	-	-	-	-	-	-	201,077	=====	=====

Tri-County Human Services, Inc. and Subsidiaries

SUBSTANCE ABUSE AND METAL HEALTH SERVICES PROGRAM/COST CENTER
ACTUAL REVENUES/EXPENSES SCHEDULE (UNAUDITED) - CONTINUED

June 30, 2025

ACTUAL OPERATING REVENUE & EXPENSES												
CONTRACT # Q												
PART I: ACTUAL FUNDING SOURCES & REV Substance Abuse												
FUNDING SOURCES & REVENUES	01 Assessment	02 Case Management	04 Crisis Support/ Emergency	11 Intervention - Individual	12 Medical Services	14 Outpatient - Individual	15 Outreach	19 Residential Level II	20 Residential Level III	21 Residential Level IV	24 Substance Abuse Detox	28 Incidental Expenses
MSOPP												
MSOCB												
MSOCR		7,876			15,875	4,811	252,684				103,532	
MSOCR CF (FY23-24)												
MSOHB												
MSOHB CF (FY 23-24)												
MSONQ												
MSONQ CF (FY 23-24)												
MSOPR												
MSOPR CF (FY 23-24)												
MSORH												17,802
MSOTR												27,335
MSOTR CF (FY 23-24)												
MSPHR CF (FY 22-23)												
MSRC6												
MSRC7												
MSSM6	1,261	30,951			61,168	22,533	129,329					140,227
MSMN6												
MSSM7	2,879	103,154			266,829	107,029	253,611					612,124
MSSP6												
MSSP7												
MSPN6												
MSSCL												
MSTRV												65,629
MHHML												
(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					128,682			178,496	13,766		1,651,191	
(2) Medicaid					262	(5,919)		624,074	272,315	5,191	396,746	
(3) Local Government		142,816			18,869	236,261		3,084,558			336,855	
(4) Federal Grants and Contracts												
(5) In-kind from local government only												
TOTAL GOVERNMENT FUNDING =	-	142,816	-	-	147,813	230,342	-	3,887,128	286,081	5,191	2,384,792	-

Tri-County Human Services, Inc. and Subsidiaries

SUBSTANCE ABUSE AND METAL HEALTH SERVICES PROGRAM/COST CENTER
ACTUAL REVENUES/EXPENSES SCHEDULE (UNAUDITED) - CONTINUED

June 30, 2025

ACTUAL OPERATING REVENUE & EXPENSES												
CONTRACT # Q												
PART I: ACTUAL FUNDING SOURCES & REVENUES												
FUNDING SOURCES & REVENUES	29 Aftercare - Individual	30 Information & Referral	35 Outpatient - Group	37 Room & Board Level II	38 Room & Board Level III	42 Intervention - Group	43 Aftercare - Group	46 Recovery Support - Individual	48 Indicated Prevention	49 Selective Prevention	50 Universal Direct Prevention	51 Universal Indirect Prevention
MSOPP												
MSOCB												
MSOCR								4,425				
MSOCR CF (FY23-24)												
MSOHB												
MSOHB CF (FY 23-24)												
MSONQ												
MSONQ CF (FY 23-24)												
MSOPR												
MSOPR CF (FY 23-24)												
MSORH												
MSOTR												
MSOTR CF (FY 23-24)												
MSPHR CF (FY 22-23)												
MSRC6												
MSRC7												
MSSM6			1,293			69		729				
MSMN6												
MSSM7	1,058		9,754			103		1,459				
MSSP6												26,432
MSSP7												136,811
MSPN6												136,831
MSSCL												
MSTRV												
MHHML												
(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												
(2) Medicaid												
(3) Local Government					264							
(4) Federal Grants and Contracts												
(5) In-kind from local government only												
TOTAL GOVERNMENT FUNDING =	-	-	-	-	264	-	-	-	-	-	-	-

Tri-County Human Services, Inc. and Subsidiaries

SUBSTANCE ABUSE AND METAL HEALTH SERVICES PROGRAM/COST CENTER
ACTUAL REVENUES/EXPENSES SCHEDULE (UNAUDITED) - CONTINUED

June 30, 2025

ACTUAL OPERATING REVENUE & EXPENSES														
CONTRACT # Q														
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	
MSOPP	-										-	=====	=====	
MSOCB	103,532										103,532	=====	=====	
MSOCR	285,671										285,671	=====	=====	
MSOCR CF (FY23-24)	-										-	=====	=====	
MSOHB	-										-	=====	=====	
MSOHB CF (FY 23-24)	-										-	=====	=====	
MSONQ	-										-	=====	=====	
MSONQ CF (FY 23-24)	-										-	=====	=====	
MSOPR	-										-	=====	=====	
MSOPR CF (FY 23-24)	-										-	=====	=====	
MSORH	17,802										17,802	=====	=====	
MSOTR	27,335										27,335	=====	=====	
MSOTR CF (FY 23-24)	-										-	=====	=====	
MSPHR CF (FY 22-23)	-										-	=====	=====	
MSRC6	-										-	=====	=====	
MSRC7	-										-	=====	=====	
MSSM6	387,560										387,560	=====	=====	
MSMN6	-										-	=====	=====	
MSSM7	1,358,000										1,358,000	=====	=====	
MSSP6	26,432										26,432	=====	=====	
MSSP7	136,811										136,811	=====	=====	
MSPN6	136,831										136,831	=====	=====	
MSSCL	-										-	=====	=====	
MSTRV	65,629										65,629	=====	=====	
MHHML	61,662										61,662	=====	=====	
(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	1,972,135				-	1,972,135					-	1,972,135	=====	=====
(2) Medicaid	1,300,401			(1,409)	(1,409)	1,298,992	(8,502)				(8,502)	1,290,490	=====	=====
(3) Local Government	4,031,346			1,356,535	1,356,535	5,387,881	83,647				83,647	5,471,528	=====	=====
(4) Federal Grants and Contracts	-			960,704	960,704	960,704					-	960,704	=====	=====
(5) In-kind from local government only	-			-	-	-					-	-	=====	=====
TOTAL GOVERNMENT FUNDING =	7,303,882	-	-	2,315,830	2,315,830	9,619,712	75,145	-	-	75,145	9,694,857	=====	=====	

Tri-County Human Services, Inc. and Subsidiaries

SUBSTANCE ABUSE AND METAL HEALTH SERVICES PROGRAM/COST CENTER
ACTUAL REVENUES/EXPENSES SCHEDULE (UNAUDITED) - CONTINUED

June 30, 2025

ACTUAL OPERATING REVENUE & EXPENSES												
CONTRACT # Q												
PART I: ACTUAL FUNDING SOURCES & REV Substance Abuse												
FUNDING SOURCES & REVENUES	01 Assessment	02 Case Management	04 Crisis Support/ Emergency	11 Intervention - Individual	12 Medical Services	14 Outpatient - Individual	15 Outreach	19 Residential Level II	20 Residential Level III	21 Residential Level IV	24 Substance Abuse Detox	28 Incidental Expenses
IC. ALL OTHER REVENUES												
(1) 1st & 2nd Party Payments		(653)		(6,101)	543	48,086	14,002	91,662	4,230	3,919	3,857	
(2) 3rd Party Payments (except Medicare)					4,184	66,132		(15,315)	14,347			
(3) Medicare												
(4) Contributions and Donations						6,371		6,371	46,516		5,620	
(5) Other			(10,569)		75,354	613,907		(8,530)	(1,228)		295,302	
(6) In-kind						16,081		454,311				
TOTAL ALL OTHER REVENUES =	-	(653)	(10,569)	(6,101)	80,081	750,577	14,002	528,499	63,865	3,919	304,779	-
TOTAL ACTUAL FUNDING =	169,604	1,480,751	254,305	106,793	722,499	1,355,444	808,563	7,473,054	676,831	41,324	3,655,837	1,153,759

Tri-County Human Services, Inc. and Subsidiaries

SUBSTANCE ABUSE AND METAL HEALTH SERVICES PROGRAM/COST CENTER
ACTUAL REVENUES/EXPENSES SCHEDULE (UNAUDITED) - CONTINUED

June 30, 2025

ACTUAL OPERATING REVENUE & EXPENSES												
CONTRACT # Q												
PART I: ACTUAL FUNDING SOURCES & REVENUES												
FUNDING SOURCES & REVENUES	29 Aftercare - Individual	30 Information & Referral	35 Outpatient - Group	37 Room & Board Level II	38 Room & Board Level III	42 Intervention - Group	43 Aftercare - Group	46 Recovery Support - Individual	48 Indicated Prevention	49 Selective Prevention	50 Universal Direct Prevention	51 Universal Indirect Prevention
IC. ALL OTHER REVENUES												
(1) 1st & 2nd Party Payments	(480)			(2,219)	(124)							
(2) 3rd Party Payments (except Medicare)												
(3) Medicare												
(4) Contributions and Donations												750
(5) Other												22,214
(6) In-kind												63,782
TOTAL ALL OTHER REVENUES =	(480)	-	-	(2,219)	(124)	-	-	-	-	-	-	86,746
TOTAL ACTUAL FUNDING =	2,999	38,992	108,173	107,784	28,981	37,266	320	6,677	78,144	152,724	130,909	471,350

Tri-County Human Services, Inc. and Subsidiaries

SUBSTANCE ABUSE AND METAL HEALTH SERVICES PROGRAM/COST CENTER
ACTUAL REVENUES/EXPENSES SCHEDULE (UNAUDITED) - CONTINUED

June 30, 2025

ACTUAL OPERATING REVENUE & EXPENSES													
CONTRACT # Q													
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
IC. ALL OTHER REVENUES													
(1) 1st & 2nd Party Payments	189,213			655,786	655,786	844,999	113,960			113,960	958,959	=====	=====
(2) 3rd Party Payments (except Medicare)	229,886			34,736	34,736	264,622	315,963			315,963	580,585	=====	=====
(3) Medicare	-				-	-				-	-	=====	=====
(4) Contributions and Donations	65,628				-	65,628				-	65,628	=====	=====
(5) Other	986,580			911,993	911,993	1,898,573	190,269			190,269	2,088,842	=====	=====
(6) In-kind	561,758			5,372	5,372	567,130				-	567,130	=====	=====
TOTAL ALL OTHER REVENUES =	2,033,065	-	-	1,607,887	1,607,887	3,640,952	620,192	-	-	620,192	4,261,144	=====	=====
TOTAL ACTUAL FUNDING =	21,449,098	-	-	3,923,717	3,923,717	25,372,815	695,337	-	-	695,337	26,068,152	=====	=====

Tri-County Human Services, Inc. and Subsidiaries

SUBSTANCE ABUSE AND METAL HEALTH SERVICES PROGRAM/COST CENTER
ACTUAL REVENUES/EXPENSES SCHEDULE (UNAUDITED) - CONTINUED

June 30, 2025

ACTUAL OPERATING REVENUE & EXPENSES												
CONTRACT # QG050		9/30/2025										
PART II: ACTUAL EXPENSES												
EXPENSE CATEGORIES	01 Assessment	02 Case Management	04 Crisis Support/ Emergency	12 Medical Services	14 Outpatient - Individual	15 Outreach	19 Residential Level II	28 Incidental Expenses	30 Information & Referral	35 Outpatient - Group	A1 B NET	B3 Cost Reimbursement
IIA. PERSONNEL EXPENSES												
(1) Salaries	14,543	288,603	23,764	190,429	276,916	161,715	175,374	-	4,602	1,183	100,912	47,241
(2) Fringe Benefits	1,085	24,263	6,411	22,704	22,099	12,070	13,656				14,353	5,298
TOTAL PERSONNEL EXPENSES =	15,628	312,866	30,175	213,133	299,015	173,785	189,030	-	4,602	1,183	115,265	52,539
IIB. OTHER EXPENSES												
(1) Building Occupancy	1	4,165	22,576	18,884	17,273							
(2) Professional Services	56	784	289	442	198	432	678				362	10
(3) Travel	48	7,209	27	179		1,002						3,096
(4) Equipment	22	5,079	113	712								
(5) Food Services	-											
(6) Medical and Pharmacy	15		2,018	6,221								
(7) Subcontracted Services	403	6,894	4,547	9,689	3,036	3,280	4,800				2,806	1,152
(8) Insurance	293	6,264	2,486	3,213	2,426	2,508	3,703				1,742	712
(9) Interest Paid	-	1,031										
(10) Operating Supplies & Expenses	321	5,304	7,602	6,543	82	2,472	126				988	8,126
(11) Donated Items												
(11) Other Expense	-	27,775		128				54,959			29,088	
TOTAL OTHER EXPENSES =	1,159	64,505	39,658	46,011	23,015	9,694	9,307	54,959	-	-	34,986	13,096
**Donated items are not allowable												
TOTAL PERSONNEL & OTHER EXPENSES =	16,787	377,371	69,833	259,144	322,030	183,479	198,337	54,959	4,602	1,183	150,251	65,635
IIC. DISTRIBUTED INDIRECT COSTS												
(b) Administration	3,361	87,010	25,645	41,844	25,390	27,993	39,158				30,083	13,141
TOTAL DISTRIBUTED INDIRECT COSTS =	3,361	87,010	25,645	41,844	25,390	27,993	39,158	-	-	-	30,083	13,141
TOTAL ACTUAL OPERATING EXPENSES =	20,148	464,381	95,478	300,988	347,420	211,472	237,495	54,959	4,602	1,183	180,334	78,776
IID. UNALLOWABLE COSTS												
III. CAPITAL EXPENDITURES												
TOTAL ALLOWABLE OPERATING EXPENSES =	20,148	464,381	95,478	300,988	347,420	211,472	237,495	54,959	4,602	1,183	180,334	78,776

Tri-County Human Services, Inc. and Subsidiaries

SUBSTANCE ABUSE AND METAL HEALTH SERVICES PROGRAM/COST CENTER
ACTUAL REVENUES/EXPENSES SCHEDULE (UNAUDITED) - CONTINUED

June 30, 2025

ACTUAL OPERATING REVENUE & EXPENSES												
CONTRACT # Q												
PART II: ACTUAL EXPENSES												
EXPENSE CATEGORIES	01 Assessment	02 Case Management	04 Crisis Support/ Emergency	11 Intervention - Individual	12 Medical Services	14 Outpatient - Individual	15 Outreach	19 Residential Level II	20 Residential Level III	21 Residential Level IV	24 Substance Abuse Detox	28 Incidental Expenses
I.A. PERSONNEL EXPENSES												
(1) Salaries	27,008	470,879	213,873	102,815	310,700	338,453	485,144	3,332,099	412,583	25,298	1,186,659	-
(2) Fringe Benefits	2,015	51,373	12,417	8,005	21,570	110,434	59,643	492,941	42,300	1,768	181,538	-
TOTAL PERSONNEL EXPENSES =	29,023	522,252	226,290	110,820	332,270	448,887	544,787	3,825,040	454,883	27,066	1,368,197	-
I.B. OTHER EXPENSES												
(1) Building Occupancy	2	10,415	102	3,340	12,291	166,716	19	402,776	43,572	27,126	118,366	-
(2) Professional Services	105	1,394	582	13,920	1,217	2,277	1,562	57,079	1,542	89	42,488	-
(3) Travel	89	8,900	3,031	3,032	-	1,773	5,943	6,040	760	15	1,604	-
(4) Equipment	41	91	11	34	168	8,739	-	41,318	9,861	3,556	28,838	-
(5) Food Services	-	-	-	-	-	-	-	358,406	21,486	47	126,881	-
(6) Medical and Pharmacy	28	-	-	3,099	136,936	81,122	-	93,318	2,592	255	84,723	-
(7) Subcontracted Services	749	11,659	4,589	2,720	21,060	54,305	12,689	228,239	29,966	1,548	261,956	-
(8) Insurance	545	33,102	3,457	2,328	5,287	49,500	12,061	163,525	16,224	12,819	70,392	-
(9) Interest Paid	-	19,021	-	-	-	21,683	-	5,546	-	4,504	-	-
(10) Operating Supplies & Expenses	596	10,113	2,587	2,431	3,407	21,832	8,662	68,486	3,446	712	17,671	-
(11) Donated Items	-	-	-	-	-	-	-	-	-	-	-	-
(11) Other Expense	-	225	-	-	1,777	13,282	229	474,311	2,057	1,631	7,090	1,139,055
TOTAL OTHER EXPENSES =	2,155	94,920	14,359	30,904	182,143	421,229	41,165	1,899,044	131,506	52,302	760,009	1,139,055
**Donated items are not allowable												
TOTAL PERSONNEL & OTHER EXPENSES =	31,178	617,172	240,649	141,724	514,413	870,116	585,952	5,724,084	586,389	79,368	2,128,206	1,139,055
I.C. DISTRIBUTED INDIRECT COSTS												
(b) Administration	6,242	137,195	36,519	27,343	102,960	195,489	111,627	1,146,583	117,405	15,890	426,130	-
TOTAL DISTRIBUTED INDIRECT COSTS =	6,242	137,195	36,519	27,343	102,960	195,489	111,627	1,146,583	117,405	15,890	426,130	-
TOTAL ACTUAL OPERATING EXPENSES =	37,420	754,367	277,168	169,067	617,373	1,065,605	697,579	6,870,667	703,794	95,258	2,554,336	1,139,055
III. UNALLOWABLE COSTS												
III. CAPITAL EXPENDITURES							161,147	16,491	6,891			
TOTAL ALLOWABLE OPERATING EXPENSES =	37,420	754,367	277,168	169,067	617,373	1,065,605	697,579	6,870,667	703,794	95,258	2,554,336	1,139,055

Tri-County Human Services, Inc. and Subsidiaries

SUBSTANCE ABUSE AND METAL HEALTH SERVICES PROGRAM/COST CENTER
ACTUAL REVENUES/EXPENSES SCHEDULE (UNAUDITED) - CONTINUED

June 30, 2025

ACTUAL OPERATING REVENUE & EXPENSES												
CONTRACT # Q												
PART II: ACTUAL EXPENSES												
EXPENSE CATEGORIES	29	30	35	37	38	42	43	46	48	49	50	51
	Aftercare - Individual	Information & Referral	Outpatient - Group	Room & Board Level II	Room & Board Level III	Intervention - Group	Aftercare - Group	Recovery Support - Individual	Prevention Indicated	Prevention Selective	Prevention Universal Direct	Prevention Universal Indirect
IIA. PERSONNEL EXPENSES												
(1) Salaries	71,757	33,746	18,526	113,916	45,862	-	-	1,768	36,900	54,987	50,705	198,787
(2) Fringe Benefits	5,430	2,841	1,433	8,564	3,532	408		129	8,765	13,061	12,044	47,217
TOTAL PERSONNEL EXPENSES =	77,187	36,587	19,959	122,480	49,394	408	-	1,897	45,665	68,048	62,749	246,004
IIB. OTHER EXPENSES												
(1) Building Occupancy	2,966	300	28,046			170			973	1,450	1,337	5,243
(2) Professional Services	289	164	383	417	118	710		1	132	197	182	713
(3) Travel	1,097		299			155		47	1,447	2,156	1,988	7,794
(4) Equipment	212		1,469			2			154	229	211	829
(5) Food Services			-			-						
(6) Medical and Pharmacy	5		13,646			158			-	1	1	2
(7) Subcontracted Services	1,974	1,209	9,135	3,159	1,274	139		41	2,003	2,985	2,752	10,791
(8) Insurance	1,286	717	12,343	3,086	891	119		270	786	1,171	1,080	4,232
(9) Interest Paid			6,848			-						
(10) Operating Supplies & Expenses	385	381	3,673	87	27	124		702	7,591	11,311	10,430	40,892
(11) Donated Items												
(11) Other Expense			2,234			-			22,487	33,510	30,900	121,144
TOTAL OTHER EXPENSES =	8,214	2,771	78,076	6,749	2,310	1,577	-	1,061	35,573	53,010	48,881	191,640
**Donated items are not allowable												
TOTAL PERSONNEL & OTHER EXPENSES =	85,401	39,358	98,035	129,229	51,704	1,985	-	2,958	81,238	121,058	111,630	437,644
IIC. DISTRIBUTED INDIRECT COSTS												
(b) Administration	17,099	8,801	39,003	25,874	10,352	1,430		592	16,265	24,238	22,351	87,624
TOTAL DISTRIBUTED INDIRECT COSTS =	17,099	8,801	39,003	25,874	10,352	1,430	-	592	16,265	24,238	22,351	87,624
TOTAL ACTUAL OPERATING EXPENSES =	102,500	48,159	137,038	155,103	62,056	3,415	-	3,550	97,503	145,296	133,981	525,268
IID. UNALLOWABLE COSTS												
III. CAPITAL EXPENDITURES												
TOTAL ALLOWABLE OPERATING EXPENSES =	102,500	48,159	137,038	155,103	62,056	3,415	-	3,550	97,503	145,296	133,981	525,268

Tri-County Human Services, Inc. and Subsidiaries

SUBSTANCE ABUSE AND METAL HEALTH SERVICES PROGRAM/COST CENTER
ACTUAL REVENUES/EXPENSES SCHEDULE (UNAUDITED) - CONTINUED

June 30, 2025

ACTUAL OPERATING REVENUE & EXPENSES

CONTRACT # Q													
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	8,832,708	-	-	2,035,746	2,035,746	10,868,454	684,282	-	-	684,282	=====	2,694,698	14,247,434
(2) Fringe Benefits	1,210,449	-	-	309,577	309,577	1,520,026	140,260	-	-	140,260	=====	296,826	1,957,112
TOTAL PERSONNEL EXPENSES =	10,043,157	-	-	2,345,323	2,345,323	12,388,480	824,542	-	-	824,542	=====	2,991,524	16,204,546
IIB. OTHER EXPENSES													
(1) Building Occupancy	892,521	-	-	152,489	152,489	1,045,010	149,619	-	-	149,619	=====	201,395	1,396,024
(2) Professional Services	128,889	-	-	19,862	19,862	148,751	4,427	-	-	4,427	=====	24,666	177,844
(3) Travel	58,410	-	-	64,129	64,129	122,539	2,041	-	-	2,041	=====	20,841	145,421
(4) Equipment	104,533	-	-	14,179	14,179	118,712	8,560	-	-	8,560	=====	52,597	179,869
(5) Food Services	506,820	-	-	-	-	506,820	179	-	-	179	=====	-	506,999
(6) Medical and Pharmacy	424,140	-	-	9,072	9,072	433,212	1,999	-	-	1,999	=====	(292)	434,919
(7) Subcontracted Services	703,068	-	-	281,171	281,171	984,239	93,198	-	-	93,198	=====	121,415	1,198,852
(8) Insurance	419,106	-	-	81,253	81,253	500,359	17,325	-	-	17,325	=====	208,262	725,946
(9) Interest Paid	59,664	-	-	51,686	51,686	111,350	31,985	-	-	31,985	=====	143,868	287,203
(10) Operating Supplies & Expenses	248,326	-	-	116,974	116,974	365,300	10,279	-	-	10,279	=====	195,936	571,515
(11) Donated Items	-	-	-	-	-	-	-	-	-	-	=====	-	-
(11) Other Expense	1,961,979	-	-	685,407	685,407	2,647,386	1,157	-	-	1,157	=====	(91,330)	2,557,213
TOTAL OTHER EXPENSES =	5,507,456	-	-	1,476,222	1,476,222	6,983,678	320,769	-	-	320,769	=====	877,358	8,181,805
**Donated items are not allowable													
TOTAL PERSONNEL & OTHER EXPENSES =	15,550,613	-	-	3,821,545	3,821,545	19,372,158	1,145,311	-	-	1,145,311	=====	3,868,882	24,386,351
IIIC. DISTRIBUTED INDIRECT COSTS													
(b) Administration	2,876,334	-	-	754,217	754,217	3,630,551	207,811	-	-	207,811	=====	30,519	3,868,881
TOTAL DISTRIBUTED INDIRECT COSTS =	2,876,334	-	-	754,217	754,217	3,630,551	207,811	-	-	207,811	=====	30,519	3,868,881
TOTAL ACTUAL OPERATING EXPENSES =	18,426,947	-	-	4,575,762	4,575,762	23,002,709	1,353,122	-	-	1,353,122	=====	3,899,401	28,255,232
IIID. UNALLOWABLE COSTS	-	-	-	-	-	-	1,358,235	-	-	1,358,235	=====	-	1,358,235
IIIE. CAPITAL EXPENDITURES	184,529	-	-	54,498	54,498	239,027	5,789	-	-	5,789	=====	150,743	395,559
TOTAL ALLOWABLE OPERATING EXPENSES =	18,426,947	-	-	4,575,762	4,575,762	23,002,709	(5,113)	-	-	(5,113)	=====	3,899,401	26,896,997

Tri-County Human Services, Inc. and Subsidiaries
SCHEDULE OF STATE EARNINGS (UNAUDITED)

June 30, 2025

AUDIT SCHEDULE
Schedule of State Earnings

Agency Tri-County Human Services, Inc.

For the Fiscal Year Ending 6/30/2025

1. Total expenditures	\$ 24,481,540
2. Less other state and federal funds	(4,223,329)
3. Less non-match SAMH Funds	(11,339,405)
4. Less unallowable costs per 65E-14, FAC	(1,358,235)
5. Total Allowable Expenditures (Sum of lines 1, 2, 3, and 4)	<u>\$ 7,560,571</u>
6. Total amount of state earnings (Line 5 times 75%)	5,670,428
7. Amount of state funds requiring match	<u>1,890,143</u>
8. Amount due to department (Subtract line 7 from line 6. If negative, the amount of the difference is due the department up to the amount of line 7)	\$ -

Tri-County Human Services, Inc. and Subsidiaries

SCHEDULE OF RELATED PARTY TRANSACTION ADJUSTMENTS (UNAUDITED)

June 30, 2025

AUDIT SCHEDULE							
Schedule of Related Party Transaction Adjustments							
Agency		<u>Tri-County Human Services, Inc.</u>					
For the Fiscal Year Ending		<u>6/30/2025</u>					
	Related Party	Allocation of Related Party Transactions Adjustment					
		State-Designated Cost Centers					Total
		1	2	3		
Revenues From Grantee							
Rent	XXX						0
Services	XXX						0
Interest	XXX						0
Other	<u>XXX</u>						<u>0</u>
Total Revenue From Grantee	XXX	0	0	0	0	0	0
Expenses Associated with Grantee Transactions							
Personnel Services	YYY						0
Depreciation	YYY						0
Interest	YYY						0
Other	<u>YYY</u>						<u>0</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>

Tri-County Human Services, Inc. and Subsidiaries

SCHEDULE OF BED-DAY AVAILABILITY PAYMENTS (UNAUDITED)

June 30, 2025

AUDIT SCHEDULE Schedule of Bed-Day Availability Payments								
Agency		Tri-County Human Services, Inc.						
For the Fiscal Year Ending		6/30/2025						
Program	Cost Center	State Contracted Rate	Total Units of Service Provided	Total Units of Service Paid for by 3rd Party Contracts, Local Govt. or Other State Agencies	Maximum # of Units Eligible for Payment by Department (D-E)	Amount Paid for Services by the Department	Maximum \$ Value of Units in Column F (F x C)	Amount Owed to Department (G-H or \$0, whichever is greater)
A	B	C	D	E	F	G	H	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	\$429.77	7,300	4,514	2,786	\$978,844.15	\$1,197,339.22	\$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
					0		\$0.00	\$0.00
Total Amount Owed to Department =								\$0.00

COMPLIANCE SECTION

Tri-County Human Services, Inc. and Subsidiaries

CONSOLIDATED SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended June 30, 2025

Federal Agency/ Pass-Through Entity Federal Program	Assistance Listing Number	Contract Number	Expenditures	Passed-Through to Subrecipients
Federal Awards:				
<u>U.S. Department of Justice</u>				
Indirect Programs				
Passed through Highlands County, Florida				
Residential Substance Abuse Treatment for State Prisoners	16.593	22072	\$ 264,484	\$ -
Total U.S. Department of Justice			<u>264,484</u>	<u>-</u>
<u>U.S. Department of Treasury</u>				
Indirect programs				
Passed through Polk County, Florida				
Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	192,785	-
Total U.S. Department of Treasury			<u>192,785</u>	<u>-</u>
<u>U.S. Department of Homeland Security</u>				
Indirect programs				
Passed through Central Florida Behavioral Health Network				
Crisis Counseling	97.032	QG050	61,662	-
Total U.S. Department of Homeland Security			<u>61,662</u>	<u>-</u>
<u>U.S. Department of Health and Human Services</u>				
Direct programs				
Certified Community Behavioral Health Clinic Expansion Grants	93.696	H79SM086552	960,704	-
Indirect programs				
Passed through Central Florida Behavioral Health Network				
Projects For Assistance in Transition from Homelessness (PATH)	93.150	QG050	154,288	-
Passed through Polk County, Florida				
Congressional Directives	93.493	N/A	180,635	-
Passed through Central Florida Behavioral Health Network				
Temporary Assistance for Needy Families (TANF)	93.558	QG050	695,809	-
Passed through Central Florida Behavioral Health Network				
Children's Health Insurance Program	93.767	QG050	240,377	-
Passed through Central Florida Behavioral Health Network				
Opioid STR	93.788	QG050	2,045,635	-
Passed through Florida Alcohol and Drug Abuse Association				
Opioid STR	93.788	N/A	3,153	-
Total Opioid STR			<u>2,048,788</u>	<u>-</u>
Passed through Central Florida Behavioral Health Network				
Block Grants for Community Mental Health Services	93.958	QG050	135,183	-
Passed through Central Florida Behavioral Health Network				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	QG050	3,298,129	-
Total U.S. Department of Health and Human Services			<u>7,713,913</u>	<u>-</u>
Total expenditures of federal awards			<u>\$ 8,232,844</u>	<u>\$ -</u>

The accompanying notes are an integral part of this schedule.

Tri-County Human Services, Inc. and Subsidiaries

CONSOLIDATED SCHEDULE OF STATE FINANCIAL ASSISTANCE

For the year ended June 30, 2025

State Grantor/ Pass-Through Entity Program Title	State CSFA Number	Contract Number	State Expenditures	Passed-Through to Subrecipients
State Financial Assistance:				
<u>State Court System</u>				
Indirect programs				
Passed through Florida Alcohol and Drug Abuse Association Naltrexone	22.022	N/A	\$ 21,097.0	-
Passed through Florida Alcohol and Drug Abuse Association Medically Assisted Drug Treatment Program	22.030	N/A	<u>104,432</u>	<u>-</u>
Total State Court System			125,529	-
<u>Department of Children and Families</u>				
Direct programs				
Substance Abuse and Mental Health - Crisis Prevention and Stabilization Services	60.155	LD214	1,651,191	-
Indirect programs				
Passed through Central Florida Behavioral Health Network Substance Abuse and Mental Health - Crisis Prevention and Stabilization Services	60.155	QG050	<u>103,532</u>	<u>-</u>
Total Substance Abuse and Mental Health - Crisis Prevention and Stabilization Services			1,754,723	-
Passed through Homeless Coalition of Polk County, Inc. State Challenge Grant	60.014	N/A	396,512	-
Passed through Polk County, Florida Criminal Justice, Mental Health, and Substance Abuse Reinvestment Grant Program	60.115	N/A	322,592	-
Passed through Central Florida Behavioral Health Network State Opioid Settlement Trust Fund Services	60.355	QG050	<u>330,808</u>	<u>-</u>
Total Department of Children and Families			<u>2,804,635</u>	<u>-</u>
Total expenditures of state financial assistance			<u>\$ 2,930,164</u>	<u>\$ -</u>

The accompanying notes are an integral part of this schedule.

Tri-County Human Services, Inc. and Subsidiaries

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

For the year ended June 30, 2025

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

The accompanying Consolidated Schedule of Expenditures of Federal Awards and Consolidated Schedule of State Financial Assistance (the "Schedules") presents the expenditures of all federal awards and state financial assistance of Tri-County Human Services, Inc. and Subsidiaries (the "Agency") for the year ended June 30, 2025. The reporting entity for the Agency is defined in Note A to the basic consolidated financial statements for the year ended June 30, 2025. The information in the Schedules are presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.650, *Rules of the Auditor General*. Because the Schedules present only a selected portion of operations of the Agency, it is not intended to and does not present the financial position, changes in net assets or cash flows for the Agency.

Expenditures reported on the Schedules are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance or *State Projects Compliance Supplement*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts, if any, shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

INDIRECT COST RATE

The Agency has not used the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE B - CONTINGENCIES

Grant monies received and disbursed by the Agency are for specific purposes and are subject to review by the grantor agencies. Such audits may result in request for reimbursement to be denied due to disallowed expenditures. Based upon prior experience, the Agency does not believe that such disallowances, if any, would have a material effect on the financial position of the Agency.

NOTE C - STATE MATCHING DOLLARS

For the year ended June 30, 2025, the Agency also received \$5,046,729 in Maintenance of Effort dollars used to meet the required federal match. As defined in F.S. 215.97(2)(q), state financial assistance does not include state matching on federal programs provided to a local agency to carry out a state financial assistance project. Tri-County Human Services, Inc. and Subsidiaries is currently in material compliance with all matching requirements on all major federal programs.



RIVERO, GORDIMER & COMPANY, P.A.

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

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
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 CONSOLIDATED
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS**

Board of Directors
Tri-County Human Services, Inc. and Subsidiaries

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 consolidated financial statements of Tri-County Human Services, Inc. and Subsidiaries (the "Agency,"), a nonprofit organization, which comprise the consolidated statement of financial position as of June 30, 2025, and the related consolidated statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated December 11, 2025.

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.



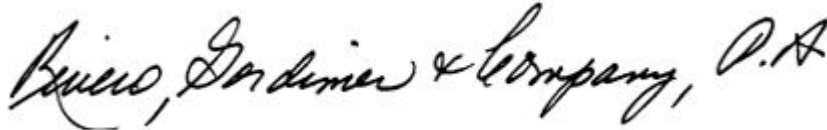
Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Agency's consolidated 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 Agency's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Tampa, Florida
December 11, 2025

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



RIVERO, GORDIMER & COMPANY, P.A.

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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

Board of Directors
Tri-County Human Services, Inc. and Subsidiaries

Report on Compliance for Each Major Federal Program and State Project

Opinion on Each Major Federal Program and State Project

We have audited Tri-County Human Services, Inc. and Subsidiaries' (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 state projects for the year ended June 30, 2025. The Agency'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 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 state projects for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program and State Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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 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 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, *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 Agency's compliance with the requirements of each major federal program or 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, *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 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, *Rules of the Auditor General*, 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

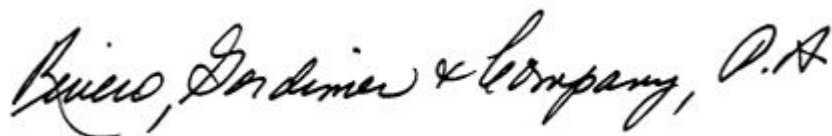
A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement 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, or significant deficiencies, 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
December 11, 2025



Tri-County Human Services, Inc. And Subsidiaries

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

For the year ended June 30, 2025

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued on whether the financial statements were prepared in accordance with GAAP: 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

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

Type of auditors' report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? 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</u>
93.788	Opioid STR

State Project

<u>CSFA Number</u>	<u>Name of State Project</u>
60.155	Substance Abuse and Mental Health - Crisis Prevention and Stabilization Services

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

Dollar threshold used to distinguish between type A and type B state projects \$ 750,000

Auditee qualified as low-risk auditee? X yes no

Section II - Financial Statement Findings

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

Other Issues

a) A summary Schedule of Prior Audit Findings is not required because there were no prior year audit findings related to the financial statements or federal awards.