



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

FINANCIAL STATEMENTS

September 30, 2024 and 2023



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

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Mid Florida Community Services, Inc. d/b/a You Thrive Florida (a nonprofit organization) (the Agency), which comprise the statements of financial position as of September 30, 2024 and 2023, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Agency as of September 30, 2024 and 2023, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Agency and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Agency's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and Chapter 10.650, *Rules of the Auditor General* of the State of Florida is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedules of functional expenses are presented for purposes of additional analysis as required by Mid Florida Area Agency on Aging, d/b/a Elder Options (pg. 42-44), and Department of Elder Affairs Senior Connections Center, Inc. (pg. 45-46), and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing

standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and state financial assistance and accompanying schedules on pages 42 through 46, is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 14, 2025 on our consideration of the Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Agency's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control over financial reporting and compliance.

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

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

Enterprise, Alabama
February 14, 2025

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

<i>September 30,</i>	2024	2023
Assets		
Cash	\$ 1,829,973	\$ 1,498,669
Grants receivable	5,189,664	5,108,018
Other receivables	195,652	346,972
Mortgages receivable	628,404	679,530
Prepaid expenses	82,392	22,908
Lots and homes held for resale	316,792	386,828
Operating lease right-of-use assets, net	1,444,152	1,502,808
Property and equipment, net	800,835	881,365
Total assets	\$ 10,487,864	\$ 10,427,098
Liabilities and Net Assets		
Liabilities		
Accounts payable	\$ 1,576,679	\$ 1,755,381
Accrued expenses	897,784	876,211
Line of credit	350,000	-
Deferred revenue	43,643	65,027
Operating lease liabilities	1,492,506	1,517,598
Total liabilities	4,360,612	4,214,217
Net assets		
Without donor restrictions	6,127,252	6,212,881
Total liabilities and net assets	\$ 10,487,864	\$ 10,427,098

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

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

<i>For the year ended September 30, 2024</i>	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Other Support			
Grant income	\$ 37,995,424	\$ -	\$ 37,995,424
Local monies	1,211,794	-	1,211,794
Program income	47,461	-	47,461
Fees	2,491,285	-	2,491,285
In-kind	4,405,853	-	4,405,853
Total revenue and other support	46,151,817	-	46,151,817
Expenses			
<i>Program services</i>			
Early Childhood	22,472,603	-	22,472,603
Elderly	11,055,893	-	11,055,893
Emergency Assistance	2,919,210	-	2,919,210
Energy Conservation	3,784,415	-	3,784,415
Transportation	952,504	-	952,504
Community Services	2,808,738	-	2,808,738
Total program services	43,993,363	-	43,993,363
<i>Support services</i>			
General and administration	2,244,083	-	2,244,083
Total expenses	46,237,446	-	46,237,446
Change in net assets	(85,629)	-	(85,629)
Net assets at beginning of year	6,212,881	-	6,212,881
Net assets at end of year	\$ 6,127,252	\$ -	\$ 6,127,252

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

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

<i>For the year ended September 30, 2023</i>	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Other Support			
Grant income	\$ 35,119,522	\$ -	\$ 35,119,522
Local monies	802,918	-	802,918
Program income	41,261	-	41,261
Fees	2,316,915	-	2,316,915
In-kind	3,808,279	-	3,808,279
Total revenue and other support	42,088,895	-	42,088,895
Expenses			
<i>Program services</i>			
Early Childhood	20,398,426	-	20,398,426
Elderly	9,718,485	-	9,718,485
Emergency Assistance	1,042,781	-	1,042,781
Energy Conservation	5,422,784	-	5,422,784
Transportation	1,012,553	-	1,012,553
Community Services	2,143,220	-	2,143,220
Total program services	39,738,249	-	39,738,249
<i>Support services</i>			
General and administration	2,135,034	-	2,135,034
Total expenses	41,873,283	-	41,873,283
Change in net assets	215,612	-	215,612
Net assets at beginning of year	5,997,269	-	5,997,269
Net assets at end of year	\$ 6,212,881	\$ -	\$ 6,212,881

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

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

For the year ended September 30, 2024

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

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

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

For the year ended September 30, 2023

	Program Services						Supporting Services		2023 Total
	Early Childhood	Elderly	Energy Conservation	Emergency Assistance	Transportation	Community Services	General and Administration		
Salary and fringe benefits	\$ 10,994,331	\$ 1,381,443	\$ 131,985	\$ 603,467	\$ 484,912	\$ 902,799	\$ 1,651,841	\$ 16,150,778	
Office supplies	367,311	27,603	1,168	7,002	3,398	19,984	21,374	447,840	
Program supplies	861,253	9,705	-	-	66,301	5,637	-	942,896	
Program services	151,283	4,982,394	141,540	-	-	138,523	-	5,413,740	
Utilities and telephone	444,583	72,824	2,076	21,900	19,587	50,131	34,988	646,089	
Insurance	164,284	17,271	3,498	4,622	121,011	27,120	10,632	348,438	
Interest	43,506	5,108	262	5,800	-	2,809	6,267	63,752	
Postage and shipping	-	2,215	651	1,852	444	634	560	6,356	
Space costs	2,632,912	472,656	94	5,255	-	69,176	31,493	3,211,586	
Travel	93,460	43,067	132	291	-	21,636	9,895	168,481	
Repairs and maintenance	898,173	24,683	1,767	22,649	81,558	40,875	34,178	1,103,883	
Weatherization material	-	-	736,636	-	-	-	-	736,636	
Tools and equipment	137,778	11,759	1,242	1,457	150,000	10,361	14,189	326,786	
Professional services	237,719	3,346	185	9,820	12,363	9,143	133,623	406,199	
Nutrition services	645,851	2,412,338	-	-	-	97	-	3,058,286	
Emergency assistance	-	-	-	4,610,642	-	29,750	-	4,640,392	
Support services	-	-	-	-	-	590,672	-	590,672	
Transportation	-	-	-	-	-	8,763	-	8,763	
Personnel	763,813	2,693	2,997	327	861	16,610	24,378	811,679	
Payroll fees	57,461	8,853	425	3,574	1,984	4,898	5,276	82,471	
Other	1,549,154	202,501	16,314	84,083	56,889	154,893	84,125	2,147,959	
Total expenses before depreciation and amortization	20,042,872	9,680,459	1,040,972	5,382,741	999,308	2,104,511	2,062,819	41,313,682	
Depreciation and amortization	355,554	38,026	1,809	40,043	13,245	38,709	72,215	559,601	
Total	\$ 20,398,426	\$ 9,718,485	\$ 1,042,781	\$ 5,422,784	\$ 1,012,553	\$ 2,143,220	\$ 2,135,034	\$ 41,873,283	

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

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

<i>For the years ended September 30,</i>	2024	2023
Operating Activities		
Change in net assets	\$ (85,629)	\$ 215,612
Adjustments to reconcile change in net assets to cash provided by (used in) operating activities		
Depreciation and amortization	98,189	73,441
Amortization of right-of-use assets	-	478,941
Loss on disposal of assets	55,405	5,154
Change in operating assets and liabilities		
Grants receivable	(81,646)	(1,912,649)
Mortgages receivable	51,126	54,050
Other receivables	151,320	(43,654)
Operating lease right-of-use assets, net	58,656	(1,981,749)
Lots and home held for resale	70,036	(254,528)
Prepaid expenses	(59,484)	2,483
Accounts payable	(178,702)	682,403
Accrued expenses	21,573	105,033
Line of credit	350,000	-
Deferred revenue	(21,384)	(388,806)
Operating lease liabilities	(25,092)	1,517,598
Net cash provided by (used in) operating activities	404,368	(1,446,671)
Investing Activities		
Purchases of equipment	(73,064)	(129,189)
Net cash provided by (used in) investing activities	(73,064)	(129,189)
Net change in cash	331,304	(1,575,860)
Cash and cash equivalents at beginning of year	1,498,669	3,074,529
Cash and cash equivalents at end of year	\$ 1,829,973	\$ 1,498,669
Schedule of Noncash Transactions		
Lease liabilities arising from obtaining right-of-use assets		
Operating leases	\$ 453,422	\$ 118,841
Schedule of Certain Cash Flow Information		
Cash paid for interest	\$ 62,865	\$ 63,752

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

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

Note 1: DESCRIPTION OF THE ORGANIZATION

Organization

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

The Community Services Division, which are classified by function as community services, administers many federally and locally funded projects. Federal programs include the Community Services Block Grant. This grant provides funds to assist low-income people with self-sufficiency, improved living conditions, strengthened family relations, and other supportive services. The Children's Advocacy Center of Hernando County is dedicated to reducing trauma to victims of child abuse and their families through intervention, prevention and education. The House to Home program provides for the purchase of low-income homes to individuals of Hernando County Florida.

The Energy Conservation Services Division provides for weatherization of homes of low-income persons.

The Emergency Services Division provides for low-income home energy electricity and water bill assistance to low-income individuals.

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

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

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

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

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

Notes to Financial Statements

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Use of Estimates

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

Cash and Cash Equivalents

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

Grants Receivable

Grants receivable represents pending reimbursements of program expenses incurred as of September 30, 2024 and 2023, both billed and unbilled, and expected to be received from the funding sources in the subsequent year. Management considers receivables at September 30, 2024 and 2023 to be fully collectible. Accordingly, no allowance for credit losses related to grants receivable was made in the accompanying financial statements.

Mortgage Receivable

Mortgage receivable consists of non-interest bearing residential first mortgages secured by land and construction costs and payable in monthly installments over the life of the mortgage, generally ranging from 24 to 30 years. Non-interest-bearing mortgages have been discounted upon prevailing federal market rates at the receipt of the loan. This discount will be recognized as interest income over the term of the mortgage. Mortgages are maintained by an outside company and principal, taxes and insurance collected each month is deposited in the Agency's accounts less an administration fee. Management considers mortgages receivable at September 30, 2024 and 2023 to be fully collectible. Accordingly, no allowance for credit losses related to mortgages receivable was made in the accompanying financial statements.

Other Receivables

Other receivables represents monies owed from other funds, local monies, copays and miscellaneous receivables owed as of September 30, 2024 and 2023, and expected to be received in the subsequent period. Management considers other receivables at September 30, 2024 and 2023 to be fully collectible. Accordingly, no allowance for credit losses related to other receivables was made in the accompanying financial statements.

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

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Allowance for Credit Losses

Management evaluates its receivables on an ongoing basis by analyzing customer relationships and previous payment histories. The allowance for credit losses is management's best estimate of the amount of expected credit losses in the existing accounts based on current market conditions. Historically, losses on uncollectible accounts have been within management's expectations. The allowance for credit losses is reviewed on a periodic basis to ensure there is sufficient reserve to cover any potential credit losses. When receivables are considered uncollectible, they are charged against the allowance for credit losses. Collections on accounts previously written off are included in the change in net assets as received. As of September 30, 2024 and 2023, no allowance for credit losses was made in the accompanying financial statements.

Lots and Homes Held for Resale

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

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

As of September 30, 2023 the Agency has in its House to Home program lots and homes for sale to low income homeowners and a land deposit on a new building for the Children's Advocacy Center consisting of the following:

Five Lots	\$ 16,500
Three homes	<u>360,328</u>
Total lots and homes held for resale	<u>376,828</u>
Land deposit Children's Advocacy Center	<u>10,000</u>
Total land and construction costs	<u>\$ 386,828</u>

Property and Equipment

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

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

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

Notes to Financial Statements

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Leases

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

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

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

Net Assets

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

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

Net assets with donor restrictions are resources that are subject to donor-imposed restrictions. Some restrictions are temporary in nature, such as those that are restricted by a donor for use for a particular purpose or in a particular future period. Other restrictions may be perpetual in nature; such as those that are restricted by a donor that the resources be maintained in perpetuity. As of September 30, 2024 and 2023, there were no net assets with donor restrictions.

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

Revenue Recognition

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

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

Notes to Financial Statements

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Revenue Recognition (continued)

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

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

Grants and Contracts

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

The funding for the Agency's operations is significantly dependent on the receipt of federal and state grants. For the years ended September 30, 2024 and 2023, approximately 77% and 82%, respectively, of the Agency's total revenue and support was derived from the U.S. Department of Health and Human Services (inclusive of amounts received through pass-through entities). It is always considered reasonably possible that a customer, grantor, or contributor will be lost in the near term.

Donated Assets

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

Donated Services

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

Functional Allocation of Expenses

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

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

Notes to Financial Statements

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Advertising

The Agency uses advertising to promote its programs among the audiences it serves. The production costs of advertising are expensed as incurred. During the years ended September 30, 2024 and 2023, advertising costs were \$21,021 and \$718, respectively.

Income Taxes

The Agency has been granted an exemption from income taxes under Internal Revenue Code Section 501 (c)(3) as a non-profit corporation. As required by Internal Revenue Service regulations, the Agency annually files Form 990 "Return of Agency Exempt from Income Tax" with the Internal Revenue Service. The Agency's policy is to record interest and penalties related to taxes in interest expense on the financial statement. The Agency did not have any interest or penalties related to taxes in fiscal years 2024 and 2023.

The Agency utilizes the accounting requirements associated with uncertainty in incomes taxes using the provisions of Financial Accounting Standards Board (FASB) ASC 740, Income Taxes. Using that guidance, tax positions initially need to be recognized in the financial statements when it is more-likely-than-not the position will be sustained upon examination by the tax authorities. It also provides guidance for derecognition, classification, interest and penalties, accounting in interim periods, disclosure and transition. As of September 30, 2024 and 2023, the Agency has no uncertain tax provisions that qualify for recognition or disclosure in the financial statements.

Subsequent Events

Management has evaluated subsequent events through the date that the financial statements were available to be issued February 14, 2025 and determined there were no events that occurred that require disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

Recent Accounting Pronouncements

In June 2016, the FASB issued ASU 2016-13, Financial Instruments-Credit Losses (Topic 326): Measurement of Credit Losses on Financial Instruments, which is often referred to as the CECL model, or current expected credit losses. Among other things, the amendments in this ASU require the measurement of all expected credit losses for financial assets held at the reporting date based on historical experience, current conditions, and reasonable and supportable forecasts. Financial institutions and other organizations will now use forward-looking information to better inform their credit loss estimates. Many of the loss estimation techniques utilized previously are still permitted, although the inputs to those techniques changed to reflect the full amount of expected credit losses. In addition, the ASU amends the accounting for credit losses on available-for-sale debt securities and purchased financial assets with credit deterioration.

The Agency adopted ASU 2016-13 on October 1, 2023. The impact of the adoption was not considered material to the financial statements and primarily resulted in enhanced disclosures only.

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

Note 3: LIQUIDITY AND FINANCIAL ASSET AVAILABILITY

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

<i>September 30,</i>	2024	2023
Total assets at year end	\$ 10,487,864	\$ 10,427,098
Less non-financial assets		
Prepaid expenses	82,392	22,908
Operating lease right-of-use assets, net	1,444,152	1,502,808
Mortgages receivable	628,404	679,530
Property and equipment, net	800,835	881,365
Financial assets available to meet cash needs for general expenditures within one year	\$ 7,532,081	\$ 7,340,487

The Agency is principally supported by its grants and fees charged for the services it provides. The goal of the Agency is to maintain available financial assets to meet its next 90 days of operating expenses of approximately \$10,400,000. In the event of unanticipated liquidity needs, the Agency has a line of credit with available borrowings of \$500,000. The line of credit matures annually on July 26 and automatically renews for another year, at the discretion of the lender. Outstanding principal and interest is due at the maturity date. The line of credit carries an interest rate of the Truist Bank Prime Rate per annum. The line of credit is collateralized by the accounts, inventory, furniture and fixtures and other property of the Agency.

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

Note 4: GRANTS RECEIVABLE

Grants receivable consisted of the following:

<i>September 30,</i>	2024	2023
U.S. Department of Health and Human Services:		
Head Start	\$ 389,806	\$ 561,564
Early Head Start	165,017	225,577
Head Start Disaster Recovery	66,986	-
Area Agency on Aging d/b/a Elder Options:		
Title IIIB	445,240	255,327
Title IIIC1	116,686	182,479
Title IIIC2	132,978	245,477
Title IIIE	105,452	66,703
Emergency Home Energy Assistance for the Elderly	-	7,985
Community Care for the Elderly	322,844	629,550
Alzheimer’s Disease Initiative	242,782	209,410
Home Care for the Elderly	10,634	15,611
Local Service Provider	5,809	7,833
Senior Connection Center, Inc.:		
Title IIIB	254,355	282,434
Title IIIC1	156,932	165,439
Title IIIC2	153,465	310,092
Title IIIE	-	78,360
Florida Department of Opportunity:		
CSBG	206,411	159,611
Weatherization	745,078	200,085
Low Income Home Energy Assistance Program	1,114,890	548,425
Low Income Home Water Assistance Program	-	134,324
State of Florida Department of Health:		
Child Care Food	124,589	68,064
Florida Department of Transportation:		
Transportation for the Non-Sponsored Transportation Disadvantaged	266,365	526,590
State of Florida Office of the State Court Administrator:		
Florida Network of Child Advocacy Centers	136,876	180,327
Agency for Workforce Intervention:		
Volunteer Prekindergarten Education	26,469	46,751
Grants receivable	\$ 5,189,664	\$ 5,108,018

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

Note 5: OTHER RECEIVABLES

Other receivables consisted of the following:

<i>September 30,</i>	2024	2023
Local funds	\$ 195,652	\$ 346,972

Note 6: MORTGAGES RECEIVABLE

Mortgages receivable consisted of the following:

<i>September 30,</i>	2024	2023
Non-interest bearing loans at par value	\$ 1,152,668	\$ 1,259,561
Less unamortized discount based on imputed interest	(524,264)	(580,031)
Total	\$ 628,404	\$ 679,530

Note 7: PROPERTY AND EQUIPMENT

The components of property and equipment at September 30, 2024 and 2023, were as follows:

	Estimated Useful Lives (in years)	2024	2023
Automobiles, vans, and buses	5	\$ 106,982	\$ 123,334
Equipment	5-10	370,348	359,453
Building renovation	39	894,029	901,001
Software and other intangibles	3	149,163	167,483
		1,520,522	1,551,271
Less: accumulated depreciation		(719,687)	(669,906)
Property and equipment, net		\$ 800,835	\$ 881,365

For the fiscal years ended September 30, 2024 and 2023, depreciation expense was \$98,190 and \$73,441, respectively. The Agency expenses capital assets purchased with cost reimbursement grant funds. For 2024 and 2023, the Agency expensed \$73,064 and \$129,189, respectively, of capital assets purchased with grant funds. As of September 30, 2024 and 2023, the Agency held \$2,867,231 and \$2,957,815, respectively, of property and equipment that had not been recorded as capital assets because the assets were purchased with grant funds and title remained with the grantor. Approval for disposal and use of any related proceeds remains with the grantor agency that provided the funds used in the acquisition of the noncapitalized assets.

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

Note 8: LEASES

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

Operating lease costs were \$46,861 for the year ended September 30, 2024.

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

<i>For the years ended September 30,</i>	2024
Weighted average remaining lease term	
Operating leases	5.31 years
Weighted average discount rate	
Operating leases	4.12%

Future minimum lease payments under non-cancellable leases as of September 30, 2024, are as follows:

<i>For the years ending September 30,</i>	Operating Leases
2025	\$ 563,082
2026	317,324
2027	254,110
2028	223,659
2029	96,841
2030-2034	156,612
2035-2039	39,924
<hr/>	
Total future minimum lease payments	1,651,552
Less imputed interest	(159,046)
<hr/>	
Present value of lease liabilities	\$ 1,492,506

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

Note 9: ACCRUED EXPENSES

Accrued expenses consisted of the following:

<i>September 30,</i>	2024	2023
Payroll	\$ 365,786	\$ 260,468
Retirement	32,773	5,700
Vacation leave	499,225	610,043
Total	\$ 897,784	\$ 876,211

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

Note 10: REVENUE

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

Disaggregated Revenue

A summary of disaggregated revenue follows:

<i>For the year ended September 30,</i>	2024	2023
Contracts with customers		
<i>Recognized at a point in time</i>		
Program service fees	\$ 2,491,285	\$ 2,316,915
Other revenue and support		
Grant income	37,995,424	35,119,522
Local monies	1,211,794	802,918
Program income	47,461	41,261
Inkind	4,405,853	3,808,279
Total revenue	\$ 46,151,817	\$ 42,088,895

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

Note 11: SICK LEAVE

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

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

An employee must separate in good standing in order to receive payment for accrued sick leave. Payment of accrued sick leave is limited to 400 hours total. Expenditures for amounts vested with employees are based on the availability of funds. Since funding of the Agency is based on annual federal and state grant contracts, the availability of funds cannot be determined. Therefore, no liability for accrued sick leave is recorded on the books of the Agency. As of September 30, 2024 and 2023, sick leave vested with employees was \$198,438 and \$240,397, respectively.

Note 12: DEFERRED REVENUE

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

<i>September 30,</i>	2024	2023
Area Agency on Aging d/b/a Elder Options:		
Community Care for the Elderly	\$ 34,049	\$ 32,208
Alzheimer's Disease Initiative	9,215	7,251
Local Service Providers (LSP)	379	720
Title IIIB	-	78
Title IIIC-1	-	2,153
Title IIIC-2	-	5,763
Title IIIE	-	2,471
Other local sources	-	14,383
Total	\$ 43,643	\$ 65,027

Note 13: CONCENTRATIONS OF CREDIT RISK

Cash

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

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

Note 13: CONCENTRATIONS OF CREDIT RISK (Continued)

Funding

Approximately 77% and 82% of the entity's grant revenues were provided by the U.S. Department of Health and Human Services for fiscal years 2024 and 2023, respectively.

Note 14: CONTINGENCIES

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

The Agency directly guaranteed one bank loan for Kennedy Complex Cooperative ("KCC"), a Florida non-profit. The outstanding principal on the loans was \$1,723,835 and \$1,848,212 at September 30, 2024 and 2023, respectively. Interest on the loans is based upon the one-month LIBOR rate plus 2%. KCC used the proceeds of the loans to purchase real estate that the Agency leases from KCC. The loan is collateralized by real estate.

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

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

Note 15: IN-KIND REVENUES

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

The components of donated space, services and goods contributed to the Agency consists of the following for the year ended September 30, 2024:

	Head Start	Senior Services	2024	2023
Program supplies	\$ 3,756	\$ -	\$ 3,756	\$ 1,335
Professional services	136,415	779,667	916,082	809,080
Facilities	3,026,761	459,254	3,486,015	2,997,864
In-kind contributions reflected				
in statement of activities	3,166,932	1,238,921	4,405,853	3,808,279
Nonprofessional services	316,909	321,866	638,775	420,481
Total in-kind contributions	\$ 3,483,841	\$ 1,560,787	\$ 5,044,628	\$ 4,228,760

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

Note 15: IN-KIND REVENUES (Continued)

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

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

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

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

Note 16: RETIREMENT PLAN

The Agency has a tax sheltered annuity arrangement under Code Section 403(B) of the Internal Revenue Code. Contributions are made based on the availability of funds at the discretion of the Agency. Contributions for the years ended September 30, 2024 and 2023 were \$910,556 and \$829,004, respectively. All contributions are 100% vested with employees; no contributions are to revert back to the Agency.

Mid Florida Community Services, Inc. d/b/a You Thrive Florida
Schedule of Expenditures of Federal Awards
And State Financial Assistance
For the Year Ended September 30, 2024

Federal or State Agency/ Pass-Through Entity	ALN/ CSFA No.	Name of Program	Award Identification No.	Subrecipient	Total Expenditures
U.S. Department of Health and Human Services					
	Head Start Cluster				
	93.600	COVID-19 Head Start*	COVID-19 04CH010229-05-C3	\$ -	\$ 14,385
	93.600	Head Start*	04CH011649-04	-	1,885,362
	93.600	Head Start*	04CH011649-05	-	3,828,897
	93.600	Head Start*	04CH011842-03	-	4,200,945
	93.600	Head Start*	04CH011842-04	-	8,202,047
Subtotal for 93.600					18,131,636
	93.356	Head Start Disaster Recovery*	04ND000087-01	-	66,986
Total direct programs/Total for Head Start Cluster					18,198,622
	Aging Cluster				
Department of Elder Affairs					
Mid-Florida Area Agency on Aging D/B/A Elder Options					
	93.044	Special Programs for the Aging, Title III, Part B, Grants for Support Services and Senior Centers**	OAA-24-MFCS	-	484,387
	93.044	Special Programs for the Aging, Title III, Part B, Grants for Support Services and Senior Centers**	OAA-23-MFCS	-	132,316
	93.044	COVID-19 Special Programs for the Aging, Title III, Part B, Grants for Support Services and Senior Centers**	COVID-19 ARP-22-MFCS	-	239,419
	93.044	Special Programs for the Aging, Title III, Part B, Grants for Support Services and Senior Centers**	OAA-24-MFCS	-	128,216
	93.044	Special Programs for the Aging, Title III, Part B, Grants for Support Services and Senior Centers**	OAA-23-MFCS	-	56,174

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

**Mid Florida Community Services, Inc.
d/b/a You Thrive Florida
Schedule of Expenditures of Federal Awards
And State Financial Assistance (Continued)
For the Year Ended September 30, 2024**

Federal or State Agency/ Pass-Through Entity	ALN/ CSFA No.	Name of Program	Award Identification No.	Subrecipient	Total Expenditures
	93.044	COVID-19 Special Programs for the Aging, Title III, Part B, Grants for Support Services and Senior Centers**	COVID-19 ARP-22-MFCS	-	8,484
	93.044	Special Programs for the Aging, Title III, Part B, Grants for Support Services and Senior Centers**	OAA-24-MFCS	-	267,364
	93.044	Special Programs for the Aging, Title III, Part B, Grants for Support Services and Senior Centers**	OAA-23-MFCS	-	71,329
	93.044	COVID-19 Special Programs for the Aging, Title III, Part B, Grants for Support Services and Senior Centers**	COVID-19 ARP-22-MFCS	-	11,505
Department of Elder Affairs Senior Connections Center, Inc.	93.044	Special Programs for the Aging, Title III, Part B, Grants for Support Services and Senior Centers**	OAA-24-MFCS	-	779,599
	93.044	Special Programs for the Aging, Title III, Part B, Grants for Support Services and Senior Centers**	OAA-23-MFCS	-	166,852
	93.044	COVID-19 Special Programs for the Aging, Title III, Part B, Grants for Support Services and Senior	COVID-19 ARP-21/24-MFCS	-	103,507
Subtotal for 93.044					2,449,152
Department of Elder Affairs Mid-Florida Area Agency on Aging D/B/A Elder Options	93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services**	OAA-24-MFCS	-	92,088
	93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services**	OAA-24-MFCS	-	145,059
	93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services**	OAA-23-MFCS	-	26,122
	93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services**	OAA-23-MFCS	-	91,248

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

Mid Florida Community Services, Inc.
d/b/a You Thrive Florida
Schedule of Expenditures of Federal Awards
And State Financial Assistance (Continued)
For the Year Ended September 30, 2024

Federal or State Agency/ Pass-Through Entity	ALN/ CSFA No.	Name of Program	Award Identification No.	Subrecipient	Total Expenditures
	93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services**	OAA-24-MFCS	-	13,242
	93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services**	OAA-24-MFCS	-	24,835
	93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services**	OAA-23-MFCS	-	11,879
	93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services**	OAA-23-MFCS	-	38,408
	93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services**	OAA-24-MFCS	-	239,919
	93.045	COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services**	COVID-19 ARP-22-MFCS	-	57,639
	93.045	COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services**	COVID-19 ARP-22-MFCS	-	78,323
	93.045	COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services**	COVID-19 ARP-22-MFCS	-	134,308
	93.045	COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services**	COVID-19 ARP-22-MFCS	-	65,665
	93.045	COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services**	COVID-19 ARP-22-MFCS	-	1,205

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

**Mid Florida Community Services, Inc.
d/b/a You Thrive Florida
Schedule of Expenditures of Federal Awards
And State Financial Assistance (Continued)
For the Year Ended September 30, 2024**

Federal or State Agency/ Pass-Through Entity	ALN/ CSFA No.	Name of Program	Award Identification No.	Subrecipient	Total Expenditures
	93.045	COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services**	COVID-19 ARP-22-MFCS	-	117,319
	93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services**	OAA-24-MFCS	-	38,234
	93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services**	OAA-23-MFCS	-	65,848
	93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services**	OAA-23-MFCS	-	52,540
Department of Elder Affairs Senior Connections Center, Inc.	93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services**	OAA-2024-MFCS	-	397,750
	93.045	COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services**	COVID-19 ARP-21/24-MFCS	-	434,584
	93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services**	OAA-2023-MFCS	-	145,370
	93.045	COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services**	COVID-19 ARP-21/24-MFCS	-	153,145
	93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services**	OAA-2023-MFCS	-	168,511
	93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services**	OAA-2024-MFCS	-	389,354
Subtotal for 93.045					2,982,595

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

Mid Florida Community Services, Inc.
d/b/a You Thrive Florida
Schedule of Expenditures of Federal Awards
And State Financial Assistance (Continued)
For the Year Ended September 30, 2024

Federal or State Agency/ Pass-Through Entity	ALN/ CSFA No.	Name of Program	Award Identification No.	Subrecipient	Total Expenditures
Department of Elder Affairs Mid-Florida Area Agency on Aging D/B/A Elder Options	93.053	Nutrition Services Incentive Program**	OAA-24-MFCS	-	18,672
	93.053	Nutrition Services Incentive Program**	OAA-24-MFCS	-	2,868
	93.053	Nutrition Services Incentive Program**	OAA-24-MFCS	-	24,289
	93.053	Nutrition Services Incentive Program**	OAA-23-MFCS	-	19,968
	93.053	Nutrition Services Incentive Program**	OAA-23-MFCS	-	11,256
	93.053	Nutrition Services Incentive Program**	OAA-23-MFCS	-	19,665
Department of Elder Affairs Senior Connections Center, Inc.	93.053	Nutrition Services Incentive Program**	NSIP-24-MFCS	-	101,218
	93.053	Nutrition Services Incentive Program**	NSIP-23-MFCS	-	(60,538)
Subtotal for 93.053				-	137,398
Subtotal Aging Cluster				-	5,569,145
Department of Elder Affairs Mid-Florida Area Agency on Aging D/B/A Elder Options	93.052	National Family Caregiver Support, Title III, Part E	OAA-24-MFCS	-	57,433
	93.052	National Family Caregiver Support, Title III, Part E	OAA-24-MFCS	-	52,248
	93.052	National Family Caregiver Support, Title III, Part E	OAA-24-MFCS	-	93,047
	93.052	COVID-19 National Family Caregiver Support, Title III, Part E	COVID-19 ARP-22-MFCS	-	141,584
	93.052	COVID-19 National Family Caregiver Support, Title III, Part E	COVID-19 ARP-22-MFCS	-	1,975
	93.052	COVID-19 National Family Caregiver Support, Title III, Part E	COVID-19 ARP-22-MFCS	-	14,652
	93.052	National Family Caregiver Support, Title III, Part E	OAA-23-MFCS	-	38,685
	93.052	National Family Caregiver Support, Title III, Part E	OAA-23-MFCS	-	14,497
	93.052	National Family Caregiver Support, Title III, Part E	OAA-23-MFCS	-	36,054

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

Mid Florida Community Services, Inc.
d/b/a You Thrive Florida
Schedule of Expenditures of Federal Awards
And State Financial Assistance (Continued)
For the Year Ended September 30, 2024

Federal or State Agency/ Pass-Through Entity	ALN/ CSFA No.	Name of Program	Award Identification No.	Subrecipient	Total Expenditures
Department of Elder Affairs Senior Connections Center, Inc.	93.052	National Family Caregiver Support, Title III, Part E	OAA-24-MFCS	-	208,726
	93.052	COVID-19 National Family Caregiver Support, Title III, Part E	COVID-19 ARP-21/24-MFCS	-	296,148
	93.052	National Family Caregiver Support, Title III, Part E	OAA-23-MFCS	-	113,615
Subtotal for 93.052					1,068,664
Department of Elder Affairs Mid-Florida Area Agency on Aging D/B/A Elder Options	93.568	Low Income Home Energy Assistance Program	EA-21-MFCS	-	26,640
Florida Department of Economic Opportunity	93.568	Low Income Home Energy Assistance Program	E2011	-	3,676,907
Subtotal for 93.568					3,703,547
Florida Department of Economic Opportunity	93.569	Community Services Block Grant	E2011	-	771,161
Florida Department of Economic Opportunity	93.499	COVID-19 Low Income Home Water Assistance Program	COVID-19 CAA E2011	-	105,895
Total U.S. Department of Health and Human Services					29,417,034
U.S. Department of Energy					
Florida Department of Economic Opportunity	81.042	Weatherization Assistance for Low-Income Persons	E2011	-	2,904,131

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

Mid Florida Community Services, Inc.
d/b/a You Thrive Florida
Schedule of Expenditures of Federal Awards
And State Financial Assistance (Continued)
For the Year Ended September 30, 2024

Federal or State Agency/ Pass-Through Entity	ALN/ CSFA No.	Name of Program	Award Identification No.	Subrecipient	Total Expenditures
Federal Transit Administration					
Florida Department of Transportation		COVID-19 Formula Grants for Rural Areas and Tribal Transit Program	COVID-19 G1M32	-	391,284
	20.509				
U.S. Department of Agriculture					
Florida Department of Health	10.558	Child and Adult Care Food Program	S-803	-	690,424
U.S. Department of Justice					
Florida Office of Attorney General	16.575	Crime Victim Assistance	Voca-2023-Mid Florida Community Services, 00024	-	458,625
Florida Office of Attorney General	16.758	National Childrens Alliance	BROO-FL-Core24	-	35,395
Total U.S. Department of Justice				-	494,020
Total Expenditures of Federal Awards				\$ -	\$ 33,896,893
Department of Elder Affairs					
Mid-Florida Area Agency on Aging D/B/A Elder Options	65.001	Home Care for the Elderly	HCE-23-MFCS	\$ -	\$ 32,122
	65.001	Home Care for the Elderly	HCE-24-YTF	-	6,747
	65.001	Home Care for the Elderly	HCE-23-MFCS	-	6,265
	65.001	Home Care for the Elderly	HCE-24-YTF	-	2,730
	65.001	Home Care for the Elderly	HCE-23-MFCS	-	22,941
	65.001	Home Care for the Elderly	HCE-24-YTF	-	3,190
Subtotal for 65.001				-	73,995

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

Mid Florida Community Services, Inc.
d/b/a You Thrive Florida
Schedule of Expenditures of Federal Awards
And State Financial Assistance (Continued)
For the Year Ended September 30, 2024

Federal or State Agency/ Pass-Through Entity	ALN/ CSFA No.	Name of Program	Award Identification No.	Subrecipient	Total Expenditures
	65.004	Alzheimer's Respite Services	ADI-24-YTF	-	109,768
	65.004	Alzheimer's Respite Services	ADI-23-MFCS	-	250,112
	65.004	Alzheimer's Respite Services	ADI-24-YTH	-	26,714
	65.004	Alzheimer's Respite Services	ADI-23-MFCS	-	30,037
	65.004	Alzheimer's Respite Services	ADI-24-YTF	-	131,082
	65.004	Alzheimer's Respite Services	ADI-23-MFCS	-	333,567
Subtotal for 65.004				-	881,280
	65.009	Local Services Programs	LSP-23-MFCS	-	12,600
	65.009	Local Services Programs	LSP-24-YTF	-	6,987
Subtotal for 65.009				-	19,587
	65.010	Community Care for the Elderly	CCE-23-MFCS	-	925,886
	65.010	Community Care for the Elderly	CCE-24-YTF	-	279,807
	65.010	Community Care for the Elderly	CCE-23-MFCS	-	80,109
	65.010	Community Care for the Elderly	CCE-24-YTF	-	27,843
	65.010	Community Care for the Elderly	CCE-23-MFCS	-	585,171
	65.010	Community Care for the Elderly	CCE-24-YTF	-	170,399
Subtotal for 65.010				-	2,069,215
Total Department of Elder Affairs				-	3,044,077

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

**Mid Florida Community Services, Inc.
d/b/a You Thrive Florida
Schedule of Expenditures of Federal Awards
And State Financial Assistance (Continued)
For the Year Ended September 30, 2024**

Federal or State Agency/ Pass-Through Entity	ALN/ CSFA No.	Name of Program	Award Identification No.	Subrecipient	Total Expenditures
Commission for the Transportation Disadvantaged					
	55.001	Florida Commission for the Transportation Disadvantaged (CTD) Trip Equipment Grant Program	G2Z15	-	90,175
	55.001	Florida Commission for the Transportation Disadvantaged (CTD) Trip Equipment Grant Program	G2K47	-	198,095
Subtotal for 55.001				-	288,270
	55.045	Florida Commission for the Transportation Disadvantaged (CTD) Innovation and Service Development Grant	G2L82	-	60,262
Total Commission for the Transportation Disadvantaged				-	348,532
Early Learning Coalition					
	75.007	Voluntary Prekindergarten Education	N/A	-	260,959
Office of the Florida Attorney General					
	41.043	Mid Florida Community Services, Inc. - Children's Advocacy Center of Hernando County	GR-2023-Mid Florida Community Services, Inc - 00023	-	348,354
Office of the State Court Administrator					
Florida Network of Child Advocacy	22.016	FL Network of Children Advocacy Centers	24/25-GR-CAC13	-	24,849
	22.016	FL Network of Children Advocacy Centers	23/24-GR-CAC13	-	61,698
Subtotal for 22.016				-	86,547
Total State Financial Assistance				\$ -	\$ 4,088,469

* Head Start Cluster

**Aging Cluster

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

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

Note 1: BASIS OF ACCOUNTING

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

Note 2: INDIRECT COST

The Agency has not elected to use the 10% de Minimis indirect cost rate for the fiscal year ended September 30, 2024.

Note 3: BASIS OF PRESENTATION

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

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

Aging Cluster

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

Head Start Cluster

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

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

Note 4: RELATIONSHIP OF THE SCHEDULE TO PROGRAM FINANCIAL REPORTS

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

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

Note 5: FEDERAL AND STATE PASS-THROUGH FUNDS

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

Note 6: CONTINGENCIES

Grant monies received and disbursed are for specific purposes and are subject to review by the grantor agencies. Such audits may result in requests for reimbursement due to disallowed expenditures. The Agency does not believe that such disallowance, if any, would have a material effect on its financial position. As of September 30, 2024, there were no material questioned or disallowed costs as a result of grant audits in process or completed.

Note 7: NONCASH ASSISTANCE

The Agency did not receive any federal or state noncash assistance for the fiscal year ended September 30, 2024.

Note 8: SUBRECIPIENTS

The Agency did not provide federal or state funds to subrecipients for the fiscal year ended September 30, 2024.

Note 9: LOANS AND LOAN GUARANTEES

The Agency did not have any loans or loan guarantee programs required to be reported on the Schedule for the fiscal year ending September 30, 2024.

Note 10: FEDERALLY FUNDED INSURANCE

The Agency did not have any federally funded insurance required to be reported on the Schedule for the fiscal year ending September 30, 2024.



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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Mid Florida Community Services, Inc. d/b/a You Thrive Florida (a nonprofit organization), (the Agency), which comprise the statement of financial position as of September 30, 2024, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 14, 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 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 organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

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

Enterprise, Alabama
February 14, 2025



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

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

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

Opinion on Each Major Federal Program and Major State Project

We have audited Mid Florida Community Services, Inc.’s d/b/a You Thrive Florida (the Agency) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the requirements described in the Department of Financial Services State Projects Compliance Supplement that could have a direct and material effect on each of the Agency’s major federal programs and major state project for the year ended September 30, 2024. The Agency’s major federal programs and major state project are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Agency complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and major state project for the year ended September 30, 2024.

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

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program or state project on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in

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

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

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

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

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

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

Enterprise, Alabama
February 14, 2025

**Mid Florida Community Services, Inc. d/b/a You Thrive Florida
Schedule of Findings and Questioned Costs
For the Year Ended September 30, 2024**

Section I - Summary of Auditor's Results

Financial Statements

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

Federal Awards

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

Assistance Listing Number	Federal Program
93.356 & 93.600	Head Start Cluster
93.052	National Family Caregiver Support, Title III, Part E

- | | |
|----------------------------------------------------------------------------------------|-----|
| 5. Dollar threshold used to distinguish between type A and type B programs \$1,016,907 | |
| 6. Auditee qualified as low-risk under 2CFR 200.520 | Yes |

State Projects

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

**Mid Florida Community Services, Inc. d/b/a You Thrive Florida
Schedule of Findings and Questioned Costs (Continued)
For the Year Ended September 30, 2024**

4. Identification of major programs

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

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

Section II – Financial Statement Findings

No such findings noted.

Section III – Federal Award Findings and Questioned Costs

No such findings or questioned costs in the current year.

Section IV – Major State Projects Findings and Questioned Costs

No such findings or questioned costs in the current year.

Section V – Summary Schedule of Prior Audit Findings

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

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

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

Mid Florida Community Services, Inc. d/b/a You Thrive Florida
Schedule of Functional Expenses – Required by
Mid Florida Area Agency on Aging, d/b/a Elder Options
For the Year Ended September 30, 2024

Descriptions	Homemaker	Transportation	Screening
Salaries	\$ 27,666	\$ 2,126	\$ 4,254
Payroll taxes and benefits	8,585	717	1,042
Travel	-	-	-
Building costs	-	-	-
Telephone and utilities	-	-	-
Supplies	-	-	31
Food costs	-	-	-
Sub-contractors	1,479,701	98,021	-
Depreciation	-	-	-
Other	-	-	-
Total expenses	1,515,952	100,864	5,327
Allocation of management and general	21,069	1,619	3,240
Total expenses after allocation	\$ 1,537,021	\$ 102,483	\$ 8,567
TOTAL UNITS	56,114	9,134	345

See independent auditor's report.

Congregate Screening	Telephone Reassurance	Chore	Recreation	Outreach
\$ 2,534	\$ 13,835	\$ -	\$ 9,981	\$ 74,603
323	4,674	-	3,549	7,871
-	-	-	-	8,055
-	-	-	-	-
1,026	3,034	-	-	-
-	59	-	365	5,278
-	-	-	-	-
-	-	4,125	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
3,883	21,602	4,125	13,895	95,807
1,930	10,536	-	7,601	56,814
\$ 5,813	\$ 32,138	\$ 4,125	\$ 21,496	\$ 152,621
157	3,801	1	2,354	4,815

(Continued)

Mid Florida Community Services, Inc. d/b/a You Thrive Florida
Schedule of Functional Expenses – Required by
Mid Florida Area Agency on Aging, d/b/a Elder Options (Continued)
For the Year Ended September 30, 2024

Descriptions	Nutrition Education	Home Delivered Meals	Congregate Meals
Salaries	\$ 13,612	\$ 166,720	\$ 71,247
Payroll taxes and benefits	2,790	60,437	19,878
Travel	-	7,563	5,678
Building costs	-	-	2,511
Telephone and utilities	-	11,309	10,714
Supplies	-	650	3,220
Food costs	-	630,574	379,210
Sub-contractors	-	-	-
Depreciation	-	-	-
Other	3,580	31,182	1,425
Total expenses	19,982	908,435	493,883
Allocation of management and general	10,366	126,966	54,258
Total expenses after allocation	\$ 30,348	\$ 1,035,401	\$ 548,141
TOTAL UNITS	3,434	85,450	71,367

See independent auditor's report.

Respite	Personal Care	Emergency Alert Response	Case Management	Adult Day Health Care
\$ 14,578	\$ 12,547	\$ 5,686	\$ 153,671	\$ 2,677
4,121	3,751	2,149	38,298	1,036
-	-	-	5,022	-
-	-	-	3,449	-
-	-	-	6,536	-
-	-	-	3,157	-
-	-	-	-	-
1,490,183	611,185	9,879	-	144,940
-	-	-	-	-
-	-	-	38,689	-
1,508,882	627,483	17,714	248,822	148,653
11,102	9,555	4,330	117,028	2,039
\$ 1,519,984	\$ 637,038	\$ 22,044	\$ 365,850	\$ 150,692
34,907	23,329	12,037	2,076	1,697

(Continued)

Mid Florida Community Services, Inc. d/b/a You Thrive Florida
Schedule of Functional Expenses – Required by
Mid Florida Area Agency on Aging, d/b/a Elder Options (Continued)
For the Year Ended September 30, 2024

Descriptions	Supplemental	Pest Control Maintenance	Pest Control Initial
Salaries	\$ -	\$ -	\$ -
Payroll taxes and benefits	-	-	-
Travel	-	-	-
Building costs	-	-	-
Telephone and utilities	-	-	-
Supplies	-	-	-
Food costs	-	-	-
Sub-contractors	249,069	85	200
Depreciation	-	-	-
Other	-	-	-
Total expenses	249,069	85	200
Allocation of management and general	-	-	-
Total expenses after allocation	\$ 249,069	\$ 85	\$ 200
TOTAL UNITS	389	1	1

See independent auditor's report.

Services For Non-DOEA Programs	Total Program Cost	Management and General	Total
\$ (5,315)	\$ 570,422	\$ 166,364	\$ 736,786
9	159,230	52,533	211,763
1,270	27,588	3,817	31,405
409	6,369	24,640	31,009
1,551	34,170	22,470	56,640
1,488	14,248	6,410	20,658
368	1,010,152	-	1,010,152
15,808	4,103,196	-	4,103,196
3,882	3,882	-	3,882
19,971	94,847	158,171	253,018
39,441	6,024,104	434,405	6,458,509
(4,048)	434,405	(434,405)	-
\$ 35,393	\$ 6,458,509	\$ -	\$ 6,458,509
N/A	N/A	N/A	311,409

Mid Florida Community Services, Inc. d/b/a You Thrive Florida
Schedule of Functional Expenses – Required by
Senior Connections Center, Inc.
For the Year Ended September 30, 2024

Descriptions	Homemaker	Transportation	Screening
Salaries	\$ 3,457	\$ 10,372	\$ 3,241
Payroll taxes and benefits	685	2,056	571
Travel	-	-	-
Building costs	-	-	366
Telephone and utilities	-	-	2,240
Supplies	-	-	636
Food costs	-	-	-
Sub-contractors	548,890	41,697	-
Other	-	-	-
Total expenses	553,032	54,125	7,054
Allocation of management and general	1,890	5,671	1,772
Total expenses after allocation	\$ 554,922	\$ 59,796	\$ 8,826
TOTAL UNITS	22,374	6,368	1,101

See independent auditor's report.

	Telephone Reassurance	Outreach	Nutrition Education	Home Delivered Meals
\$	4,322	\$ 28,459	\$ 10,091	\$ 83,813
	1,028	6,563	2,327	21,416
	-	252	126	4,505
	365	-	416	2,019
	1,942	3,928	3,367	1,464
	679	2,327	412	761
	-	-	-	502,032
	-	-	-	-
	-	-	443	3,793
	8,336	41,529	17,182	619,803
	2,363	15,559	5,517	45,822
\$	10,699	\$ 57,088	\$ 22,699	\$ 665,625
	1,089	455	3,663	144,004

(Continued)

Mid Florida Community Services, Inc. d/b/a You Thrive Florida
Schedule of Functional Expenses – Required by
Senior Connections Center, Inc. (Continued)
For the Year Ended September 30, 2024

Descriptions	Congregate Meals	Respite	Adult Day Health Care	Facility Respite
Salaries	\$ 185,051	\$ 4,454	\$ 216	\$ -
Payroll taxes and benefits	40,588	2,986	17	-
Travel	5,884	-	-	-
Building costs	3,757	29	-	-
Telephone and utilities	3,109	2,693	-	-
Supplies	17,578	2,755	-	-
Food costs	671,792	-	-	-
Sub-contractors	-	667,438	168,507	16,331
Other	1,676	3,444	-	-
Total expenses	929,435	683,799	168,740	16,331
Allocation of management and general	101,171	2,435	118	-
Total expenses after allocation	\$ 1,030,606	\$ 686,234	\$ 168,858	\$ 16,331
TOTAL UNITS	51,917	21,174	2,239	1,742

See independent auditor's report.

Material Aide	Supplemental	Services For Other Non-DOEA Programs	Total Program Cost	Management and General	Total
\$ -	\$ -	\$ 4,581	\$ 338,057	\$ 74,924	\$ 412,981
-	-	-	78,237	20,526	98,763
-	-	61	10,828	2,103	12,931
-	-	-	6,952	-	6,952
-	-	-	18,743	-	18,743
-	-	1,048	26,196	-	26,196
-	-	5,336	1,179,160	-	1,179,160
170	19,817	30,000	1,492,850	-	1,492,850
-	-	8,956	18,312	87,270	105,582
170	19,817	49,982	3,169,335	184,823	3,354,158
-	-	2,505	184,823	(184,823)	-
\$ 170	\$ 19,817	\$ 52,487	\$ 3,354,158	\$ -	\$ 3,354,158
1	112	N/A	N/A	N/A	256,239