

DISTRICT ONE MEDICAL EXAMINER SUPPORT, INC.

AUDITED FINANCIAL STATEMENTS

YEAR ENDED SEPTEMBER 30, 2025

DURST JORDAN, CPA, PA

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
District One Medical Examiner Support, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of District One Medical Examiner Support, Inc. (the "Organization") (a nonprofit organization), which comprise the statement of financial position as of September 30, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

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

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization 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 opinion.

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 Organization'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 Organization'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 Organization'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 state financial assistance, as required by Chapter 10.650, Rules of the Auditor General, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information 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 June 2, 2026, on our consideration of the Organization'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 Organization'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 Organization's internal control over financial reporting and compliance.

Report on Summarized Comparative Information

We have previously audited the Organization's 2024 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated May 19, 2025. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2024, is consistent, in all material respects, with the audited financial statements from which it has been derived.

A handwritten signature in black ink that reads "Dmst Jiden CPA, PA". The signature is written in a cursive, somewhat stylized font.

Pace, FL
June 2, 2026

District One Medical Examiner Support, Inc.

Statements of Financial Position

As of September 30, 2025 and 2024

	2025	2024
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 5,837,257	\$ 623,054
Certificates of deposit	3,795,908	3,538,017
Accounts receivable	65,452	57,905
Grants receivable	1,663,613	-
Prepaid expenses	73,549	92,136
Total current assets	11,435,779	4,311,112
Non-Current Assets		
Operating lease right-of-use assets	112,524	209,495
Property and equipment, net of accumulated depreciation and amortization of \$874,053 and \$643,567, respectively	1,176,335	1,356,211
Construction in progress	6,630,481	792,193
Total non-current assets	7,919,340	2,357,899
Total Assets	<u>\$ 19,355,119</u>	<u>\$ 6,669,011</u>
LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts payable	\$ 1,568,275	\$ 425,112
Accrued salaries and wages	100,322	101,457
Accrued vacation	186,205	174,928
Operating lease liabilities, current	124,767	106,040
Deferred revenue, current	75,000	75,000
Total current liabilities	2,054,569	882,537
Non-Current Liabilities		
Operating lease liabilities, less current	-	124,767
Deferred revenue, less current	150,000	225,000
Total non-current liabilities	150,000	349,767
Total Liabilities	2,204,569	1,232,304
Net Assets		
Without donor restrictions	8,452,978	2,430,707
With donor restrictions	8,697,572	3,006,000
Total Net Assets	17,150,550	5,436,707
Total Liabilities and Net Assets	<u>\$ 19,355,119</u>	<u>\$ 6,669,011</u>

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

District One Medical Examiner Support, Inc.
Statements of Activities
For the years ended September 30, 2025 and 2024

	2025			2024
	Without Donor Restrictions	With Donor Restrictions	Total	Total
Revenues and Support				
County grants	\$ 6,048,716	\$ 9,157,500	\$ 15,206,216	\$ 7,910,923
Other grants	-	2,456,432	2,456,432	949,216
Contributions of cash and other financial assets	-	5,005	5,005	6,000
Contributions of nonfinancial assets	-	-	-	357,000
Charges for services	245,372	-	245,372	132,564
Other income	10,246	-	10,246	3,790
Interest income	128,661	-	128,661	40,368
Gain on disposal of assets	-	-	-	3,000
Net assets released from restrictions	5,927,365	(5,927,365)	-	-
Total Revenues and Support	12,360,360	5,691,572	18,051,932	9,402,861
Expenses				
Program services	4,504,036	-	4,504,036	4,390,537
General and administrative	1,834,053	-	1,834,053	1,685,065
Total Expenses	6,338,089	-	6,338,089	6,075,602
Change in Net Assets	6,022,271	5,691,572	11,713,843	3,327,259
Net Assets - Beginning of Year	2,430,707	3,006,000	5,436,707	2,109,448
Net Assets - End of Year	\$ 8,452,978	\$ 8,697,572	\$ 17,150,550	\$ 5,436,707

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

District One Medical Examiner Support, Inc.

Statement of Functional Expenses

For the year ended September 30, 2025

	Program Services	General and Administrative	Total
Bad debt expense	\$ -	\$ 1,600	\$ 1,600
Communication & IT	49,167	73,750	122,917
Consultations	48,688	-	48,688
Contract services	20,327	-	20,327
Depreciation & amortization	203,293	27,193	230,486
Dues & membership	-	14,257	14,257
Education, training & travel	-	81,386	81,386
Facilities expense	11,804	17,705	29,509
Fellowship	12,473	-	12,473
Histology	20,596	-	20,596
Human resources	-	7,188	7,188
Insurance	-	95,653	95,653
Lab services	32,877	-	32,877
Lease expense	58,747	78,206	136,953
Lobbying	-	48,000	48,000
Miscellaneous	1,062	3,409	4,471
Morgue & investigator supplies	71,146	-	71,146
Office expense	-	44,024	44,024
Personnel	3,359,268	1,186,955	4,546,223
Photography	6,749	-	6,749
Professional fees	-	99,912	99,912
Removal service	284,645	-	284,645
Repairs & maintenance	-	54,815	54,815
Toxicology	295,738	-	295,738
Uniforms	9,364	-	9,364
Vehicle expense	18,092	-	18,092
Total	<u>\$ 4,504,036</u>	<u>\$ 1,834,053</u>	<u>\$ 6,338,089</u>

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

District One Medical Examiner Support, Inc.

Statement of Functional Expenses

For the year ended September 30, 2024

	Program Services	General and Administrative	Total
Bad debt expense	\$ -	\$ 2,320	\$ 2,320
Communication & IT	48,032	72,047	120,079
Consultations	73,983	-	73,983
Depreciation & amortization	217,449	26,756	244,205
Dues & membership	-	16,126	16,126
Education, training & travel	-	72,679	72,679
Facilities expense	6,268	9,402	15,670
Fellowship	24,718	-	24,718
Histology	14,019	-	14,019
Human resources	-	8,063	8,063
In-kind services	7,000	-	7,000
Insurance	-	79,514	79,514
Lab services	27,509	-	27,509
Lease expense	58,747	78,206	136,953
Lobbying	-	48,000	48,000
Loss on lease modification	-	6,274	6,274
Miscellaneous	2,034	3,870	5,904
Morgue & investigator supplies	103,209	-	103,209
Office expense	-	57,303	57,303
Personnel	3,203,013	1,113,266	4,316,279
Professional fees	-	50,019	50,019
Removal service	275,749	-	275,749
Repairs & maintenance	-	41,220	41,220
Toxicology	294,803	-	294,803
Uniforms	11,737	-	11,737
Vehicle expense	22,267	-	22,267
Total	<u>\$ 4,390,537</u>	<u>\$ 1,685,065</u>	<u>\$ 6,075,602</u>

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

District One Medical Examiner Support, Inc.
Statements of Cash Flows
For the years ended September 30, 2025 and 2024

	2025	2024
Cash Flows from Operating Activities		
Change in net assets	\$ 11,713,843	\$ 3,327,259
Adjustments to reconcile change in net assets to net cash from operating activities:		
Amortization of operating lease right-of-use assets	96,971	91,715
Depreciation and amortization	230,486	244,205
Donated land	-	(350,000)
Gain on disposal	-	(3,000)
Loss on lease modification	-	6,274
Changes in:		
Accounts receivable	(7,547)	(33,936)
Grants receivable	(1,663,613)	-
Prepaid expenses	18,587	(15,076)
Accounts payable	1,143,163	310,607
Accrued salaries and wages	(1,135)	37,195
Accrued vacation	11,277	5,112
Lease liabilities	(106,040)	(90,735)
Deferred revenue	(75,000)	300,000
Net cash from operating activities	<u>11,360,992</u>	<u>3,829,620</u>
Cash Flows from Investing Activities		
Investment in CD	(133,505)	(3,500,000)
Certificates of deposit appreciation	(124,386)	(38,017)
Proceeds from sale of assets	-	3,000
Additions to fixed assets	(50,610)	(112,970)
Additions to construction in progress	(5,838,288)	(672,710)
Net cash from investing activities	<u>(6,146,789)</u>	<u>(4,320,697)</u>
Net Change in Cash	5,214,203	(491,077)
Cash and Cash Equivalents - Beginning of Year	<u>623,054</u>	<u>1,114,131</u>
Cash and Cash Equivalents - End of Year	<u><u>\$ 5,837,257</u></u>	<u><u>\$ 623,054</u></u>
Supplemental Disclosures:		
Noncash investing activities:		
Donated land	\$ -	\$ 350,000
Cash paid for amounts included in the measurement of lease liabilities:		
Operating cash flows from operating leases	\$ 136,953	\$ 135,973

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

District One Medical Examiner Support, Inc.
Notes to the Financial Statements
For the years ended September 30, 2025 and 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Organization and Purpose

District One Medical Examiner Support, Inc., (the Organization) is a Florida “not-for-profit” entity incorporated in the State of Florida operating under Section 501(c)(3). The Organization provides financial and logistical support to the district one medical examiner. The medical examiner’s office for District 1 consists of the following four Florida counties: Escambia, Santa Rosa, Okaloosa, and Walton.

B. Basis of Accounting and Presentation

The accompanying financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles in the United States of America. Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Accounting Standards Codification (ASC) Topic 958, *Not-for-Profit Entities*. Under ASC 958, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions. A description of the net asset categories are as follows:

Net assets without donor restrictions – The part of net assets of a not-for-profit that is not subject to donor-imposed restrictions. Net assets without donor restrictions may be designated for specific purposes by action of the Board of Directors.

Net assets with donor restrictions – The part of net assets of a not-for-profit that is subject to donor-imposed restrictions. Some donors impose restrictions that are temporary in nature or purpose restricted. Other donors impose restrictions that are perpetual in nature that neither expire by passage of time nor can be fulfilled or otherwise removed by actions of the Organization. Purpose restricted net assets are deemed to be restricted for the donor-specified purpose by explicit donor stipulation. Once appropriated, purpose restricted assets are released to net assets without donor restrictions.

C. Cash and Cash Equivalents

Cash and cash equivalents consist of short-term, highly liquid investments which are readily convertible into cash within ninety (90) days of purchase. Carrying value of cash and cash equivalents approximates fair value because of the short maturities of those financial instruments.

D. Accounts Receivable

Accounts receivable is stated at the amount management expects to collect from outstanding balances. No allowance for doubtful accounts has been established as management expects to collect all accounts owed to the Organization.

District One Medical Examiner Support, Inc.

Notes to the Financial Statements

For the years ended September 30, 2025 and 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Property and Equipment

Property and equipment are stated at cost or, if donated, at fair market value on date of gift. The Organization capitalizes all acquisitions \$5,000 or more with a useful life exceeding one year. Depreciation is calculated using the straight-line method over the estimated useful lives of the related assets as follows:

Furniture, fixture, equipment	3 – 20 years
Vehicles	3 – 7 years
Leasehold improvements	3 years

F. Grants

The Organization records grant revenue over the period of the award and the performance obligations outlined by the grant provisions determine the timing of the revenue recognition. The transaction price is determined by provider agreement based on services to be rendered.

County Grants - The Organization has an interlocal agreement with all four counties in District 1 to provide medical examiner services. The interlocal agreement reads that funding is provided for “personnel (salaries and benefits) and operating costs for Medical Examiner services.” Funding is determined by budgeted expenditures. After the end of the fiscal year, the funding amount is recalculated to determine if there is an overage or shortfall in funding. The Organization can roll forward up to \$125,000 annually for reserves and contingencies. Any expenditure of reserve funds requires approval of the Board. Any unspent funds above the \$125,000 reserve/contingency shall be returned to the counties.

G. Contributions of Cash and Other Financial Assets

Contributions are recognized in the period received or pledged unconditionally. Conditional promises to give are not recognized until the conditions on which they depend are substantially met. All contributions are reported as an increase in net assets without donor restrictions unless specifically restricted by the donor. Amounts received that are designated for future periods or are restricted by the donor for specific purposes are reported as an increase in net assets with donor restrictions. A donor restriction expires when a time restriction ends or when the purpose for which it was intended is satisfied. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions and are reported in the statement of activities as net assets released from restrictions.

H. Contributions of Nonfinancial Assets

The Organization records various types of contributed nonfinancial assets (in-kind contributions) including goods and services. Contributed professional services are recognized if the services received (a) create or enhance long-lived assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Contributions of tangible assets are recognized at fair value when received. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor.

District One Medical Examiner Support, Inc.

Notes to the Financial Statements

For the years ended September 30, 2025 and 2024

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

I. Revenue Recognition

The Organization recognizes revenue from contracts with customers in accordance with Financial Accounting Standards Board Accounting Standards Codification Topic 606, *Revenue from Contracts with Customers* (ASC 606). Revenue within the scope of ASC 606 consists primarily of program charges for services generated from exchange transactions. The Organization typically bills the customer upon completion of the service. Because the Organization's arrangements are single performance obligations, the transaction price is attributed to the performance obligation. Revenue is generally recognized at a point in time upon completion of the service or availability of the related report because that is when the customer obtains the benefit of the contracted service.

J. Income Taxes

The Organization is organized under the laws of the State of Florida as a nonprofit corporation and was recognized as such by the State of Florida. The Organization is also recognized by the Internal Revenue Service as a nonprofit corporation under section 501(c)(3) of the Internal Revenue Code. Therefore, no provision for income taxes has been made in the accompanying financial statements. The Organization is required to file Form 990 to the Internal Revenue Service.

K. Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

L. Functional Expense Allocation

The costs of providing various programs and activities have been summarized on a functional basis in the statements of activities and itemized in the statement of functional expenses. Salaries and other expenses associated with specific programs are charged directly to those programs when incurred. Salaries and other expenses which benefit more than one program are allocated to those programs based on the relative benefits provided.

M. Subsequent Events

District One Medical Examiner Support, Inc. has evaluated events and transactions that occurred between September 30, 2025, and June 2, 2026, which is the date that the financials were available to be issued, for possible recognition or disclosure in the financial statements.

NOTE 2 – CERTIFICATES OF DEPOSIT

The Organization has six certificates of deposit totaling \$3,795,908. All of the certificates of deposit mature within one year.

District One Medical Examiner Support, Inc.

Notes to the Financial Statements

For the years ended September 30, 2025 and 2024

NOTE 3 – PROPERTY AND EQUIPMENT

Property and equipment consist of the following for the year ended September 30, 2025:

	Beginning Balance 9/30/24	Additions	Disposals	Ending Balance 9/30/25
Land	\$ 394,210	\$ -	\$ -	\$ 394,210
Computer equipment	30,876	14,110	-	44,986
Leasehold improvements	123,413	-	-	123,413
Morgue equipment	1,060,242	36,500	-	1,096,742
Office furniture	120,226	-	-	120,226
Vehicles	270,811	-	-	270,811
Total assets	1,999,778	50,610	-	2,050,388
Less: accum. depreciation	(643,567)	(230,486)	-	(874,053)
Property and equipment, net	<u>\$ 1,356,211</u>	<u>\$ (179,876)</u>	<u>\$ -</u>	<u>\$ 1,176,335</u>

Depreciation and amortization expense for the years ended September 30, 2025 and 2024 was \$230,486 and \$244,205, respectively.

NOTE 4 – CONSTRUCTION IN PROGRESS

Construction in progress of \$6,630,481 and \$792,193 at September 30, 2025 and 2024, respectively, includes construction of the new morgue facility. See **Note 9** for commitments related to the new morgue facility.

NOTE 5 – LEASES

The Organization signed a three-year lease for an office building effective September 1, 2021, with a monthly payment of \$8,741. The lease agreement stipulates a 3% annual increase on January 1. In February 2024, the Organization extended the lease through August 31, 2026.

The Organization signed a three-year lease for space in a hospital morgue effective October 1, 2021, with a monthly payment of \$1,000. The lease was amended August 1, 2022 for an increase in square footage with a monthly payment of \$2,009. In July 2024, the Organization extended the lease through September 30, 2026.

The following summarizes the weighted average remaining lease term and discount rate as of September 30, 2025:

Weighted Average Remaining Lease Term	1 year
Weighted Average Discount Rate	1.94%

District One Medical Examiner Support, Inc.

Notes to the Financial Statements

For the years ended September 30, 2025 and 2024

NOTE 5 – LEASES (CONTINUED)

The maturities of lease liabilities are as follows:

Year Ending September 30,	
2026	\$ 139,890
Thereafter	-
Total lease payments	139,890
Less: interest	(15,123)
Present value of lease liabilities	<u>\$ 124,767</u>

NOTE 6 – EMPLOYEE BENEFITS

The Organization's policy is that if an employee leaves the organization with proper notification, they could be paid up to 240 hours of accrued paid time off (PTO.) PTO is accrued based on the employee's accrual rate and the amount PTO hours used during the year. The Organization allows employees to carry more than 240 hours throughout the calendar year, but PTO hours are capped at 240 hours on December 31. The balance of accrued compensated absences was \$186,205 and \$174,928 on September 30, 2025 and 2024, respectively.

NOTE 7 – NET ASSETS WITH DONOR RESTRICTIONS

Net assets with donor restrictions as of September 30, 2025 are as follows:

Construction of morgue facility	\$ 8,687,031
Fellowship book fund	10,005
Staff wellness	536
Net assets with donor restrictions	<u>\$ 8,697,572</u>

NOTE 8 – CONTRIBUTIONS OF NONFINANCIAL ASSETS

The Organization received contributions of nonfinancial assets (in-kind contributions), recognized as revenue in the accompanying Statement of Activities, of the following nature:

Description	9/30/25	9/30/24	Utilization	Valuation
Donated land	\$ -	\$ 350,000	Program	Valued at donor's estimated fair market value
Donated services	-	7,000	Program	Valued at donor's estimated fair market value
	<u>\$ -</u>	<u>\$ 357,000</u>		

For the years ending September 30, 2025 and 2024, there were no donor restrictions on contributions of nonfinancial assets.

District One Medical Examiner Support, Inc.
Notes to the Financial Statements
For the years ended September 30, 2025 and 2024

NOTE 9 – COMMITMENTS

The Organization has entered into construction contracts for a new morgue facility. As of September 30, 2025, remaining construction commitments under these contracts totaled approximately \$13.7 million. These commitments represent contractual obligations for future capital expenditures related to the facility.

NOTE 10 – CONCENTRATIONS OF CREDIT RISK

The Organization maintains its cash and CDs at two financial institutions which exceeds amounts covered by insurance provided by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per institution. As of September 30, 2025, \$9,412,208 was uninsured.

NOTE 11 – RELATED PARTIES

The DOMES board consists of four members, one representative from each county that provides funding for the Organization.

For the year ended September 30, 2025, \$15,206,216 or 84% of total revenues and support came from these four counties.

NOTE 12 – AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Organization's financial assets as of September 30, 2025, reduced by amounts not available for general expenditures within one year:

Financial assets:	
Cash and cash equivalents	\$ 5,837,257
Certificates of deposit	3,795,908
Accounts receivable	65,452
Grants receivable	1,663,613
Total financial assets	11,362,230
Less those unavailable for general expenditure within one year, due to:	
Deferred revenue, less current	(150,000)
Donor restrictions	(8,697,572)
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 2,514,658</u>

The Organization has a policy to manage its liquidity following three guiding principles: operating within a prudent range of financial stability; maintaining adequate liquidity to fund near-term operations; and maintaining sufficient resources to provide reasonable assurance that long-term operations will be maintained.



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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*

To the Board of Directors of
District One Medical Examiner Support, Inc.

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 District One Medical Examiner Support, Inc. (the Organization), which comprise the statement of financial position as of September 30, 2025, 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 June 2, 2026.

Report on Internal Control over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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 Organization's financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as **Findings #2025-01** to be a material weaknesses.

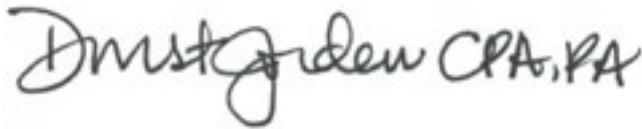
A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as **Finding #2025-02** to be significant deficiencies.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization'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.

A handwritten signature in dark ink that reads "Durst Jordan CPA, PA". The signature is written in a cursive, flowing style.

Durst Jordan, CPA, PA
Pace, FL
June 2, 2026



4459-B Hwy. 90
Pace, Florida 32571
Phone: (850) 995-5000

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR STATE PROJECT; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF EXPENDITURES OF STATE PROJECTS REQUIRED BY THE FLORIDA SINGLE AUDIT ACT AND CHAPTER 10.650 RULES OF THE AUDITOR GENERAL

To the Board of Directors of
District One Medical Examiner Support, Inc.

Report on Compliance for Each Major State Project

Opinion on Each Major State Project

We have audited District One Medical Examiner Support, Inc.'s (the Organization's) compliance with the types of compliance requirements described in the Department of Financial Services' *State Projects Compliance Supplement* that could have a direct and material effect on each of the Organization's major State projects for the year ended September 30, 2025. The Organization's major State projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major State projects for the year ended September 30, 2025.

Basis for Opinion on Each Major State Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Section 215.97, Florida Statutes (Florida Single Audit Act), and Chapter 10.650, Rules of the Auditor General. Our responsibilities under those standards and the Florida Single Audit Act and 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 Organization 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 State project. Our audit does not provide a legal determination of the Organization'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 Organization's 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 Organization'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 GAAS, *Government Auditing Standards*, Florida Single Audit Act, and 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 Organization's compliance with the requirements of each major State project as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, Florida Single Audit Act, and 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 Organization'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 Organization'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 Florida Single Audit Act, but not for the purpose of expressing an opinion on the effectiveness of the Organization'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 State project on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or 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 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 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.

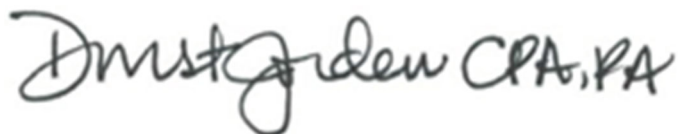
Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant 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 Chapter 10.650, Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures State Projects Required by the Florida Single Audit Act and Chapter 10.650, Rules of the Auditor General

We have audited the financial statements of the Organization as of and for the year ended September 30, 2025, and have issued our report thereon dated June 2, 2026, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on financial statements as a whole. The accompanying schedule of expenditures of State projects is presented for purposes of additional analysis as required by the Florida Single Audit Act and Chapter 10.650, Rules of the Auditor General, 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 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 State projects is fairly stated in all material respects in relation to the financial statements as a whole.

A handwritten signature in dark ink, reading "Durst Jordan CPA, PA". The signature is written in a cursive, flowing style.

Durst Jordan, CPA, PA
Pace, FL
June 2, 2026

District One Medical Examiner Support, Inc.
Schedule of Expenditures of State Financial Assistance
For the year ended September 30, 2025

<u>Agency/Pass-Through Entity Program or Cluster Title</u>	<u>State CSFA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Expenditures</u>	<u>Passed Through to Subrecipients</u>
Florida Department of Law Enforcement				
District 1 Medical Examiner Facility Planning and Design	71.063	3W010	\$ 1,357,719	\$ -
District 1 Medical Examiner Facility Construction	71.063	TJ013	1,000,000	-
Total Florida Department of Law Enforcement			<u>2,357,719</u>	<u>-</u>
Total Expenditures of State Financial Assistance			<u>\$ 2,357,719</u>	<u>\$ -</u>

District One Medical Examiner Support, Inc.
Notes to the Schedule of Expenditures of State Financial Assistance
For the year ended September 30, 2025

A. Basis of Presentation

The accompanying Schedule of Expenditures of State Financial Assistance (the Schedule) presents the activity of all state funded programs of the District One Medical Examiner Support, Inc. (the Organization) for the year ended September 30, 2025. All state awards received directly from state agencies, as well as state awards passed through other government agencies, are included on the schedule.

B. Basis of Accounting

Expenditures reported on the Schedule are reported on the accrual basis of accounting. The information in the Schedule is presented in accordance with the requirements of Chapter 10.650, Rules of the Auditor General. Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to, and does not, present the financial position, changes in net position, or cash flows of the Organization.

C. Subrecipients

The Organization did not have any subrecipients for the year ended September 30, 2025.

D. Indirect Costs

The Organization did not elect to use the 10% de minimis indirect cost rate. All project costs are direct costs.

District One Medical Examiner Support, Inc.

Schedule of Findings and Questioned Costs

For the year ended September 30, 2025

A. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

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

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

X yes

no

Significant deficiency(ies) identified?

X yes

none reported

Noncompliance material to financial statements noted?

yes

X no

State Projects

Internal control over State projects:

Material weakness(es) identified?

yes

X no

Significant deficiency(ies) identified?

yes

X none reported

Type of auditors' report issued on compliance for
State projects?

Unmodified

Any audit findings disclosed that are to be reported in
accordance with Chapter 10.656 Rules of the
Auditor General?

yes

X no

Identification of Major Program

State Project

CFSA Number

71.063

Name of State Project

District 1 Medical Examiner Facility Planning
and Design/Construction

Dollar threshold used to distinguish between type A and
type B state projects:

\$ 750,000

Auditee qualified as a low-risk auditee?

yes

X no

District One Medical Examiner Support, Inc.

Schedule of Findings and Questioned Costs

For the year ended September 30, 2025

B. FINANCIAL STATEMENT FINDINGS

Finding #2025-01: Material Adjustments (Material Weakness)

Criteria or Specific Requirement

Year-end financial statements presented to be audited should be free of significant adjustments in order to comply with generally accepted accounting principles.

Cause

Key financial accounts were not reconciled properly.

Effect

Material adjustments were needed to properly record prepaids, fixed assets, construction in progress, accounts payable, retainage payable, accrued expenses, leases, and net assets. Significant adjustments were needed in other accounts to properly reflect significant financial statement line items.

Recommendation

We recommend that prior audit adjustments be reviewed and discussed to reduce the adjustments made by auditors.

Management Response

The Organization hired a third-party accountant to help with the financial statement close. The Organization and the third-party accountant will discuss adjusting journal entries with the auditor to reduce the number of adjusting journal entries for the next audit. Management will review the audit report thoroughly with the auditors for understanding to be able to accept responsibility for the content of the financial statements.

Finding #2025-02: Calculation of Refunds to Counties (Significant Deficiency)

Criteria or Specific Requirement

A consistently applied refund calculation methodology should be established and documented. Refunds to counties should be calculated based on final audited financial information.

Cause

The Organization has an interlocal agreement with all four counties in District 1 to provide medical examiner services. The interlocal agreement reads that funding is provided for “personnel (salaries and benefits) and operating costs for Medical Examiner services.” The third-party accountant has been calculating refunds due to counties based on unaudited financial information.

Effect

Because material adjustments are made during the audit, the calculation of refunds due to counties may also be materially incorrect. Without a clearly defined, documented calculation methodology, refund amounts may also be inconsistently computed due to differing interpretations of the calculation.

District One Medical Examiner Support, Inc.

Schedule of Findings and Questioned Costs

For the year ended September 30, 2025

B. FINANCIAL STATEMENT FINDINGS (CONTINUED)

Finding #2025-02: Calculation of Refunds to Counties (Significant Deficiency) (Continued)

Recommendation

We recommend that the Organization and counties agree on a formal written refund calculation policy and/or standardized calculation template that clearly defines the methodology for determining refunds due to counties. We further recommend that refund calculations be performed after the audit is complete so that audited results are the basis for determining refund amounts.

Management Response

Management acknowledges that refunds to counties were calculated using unaudited financial information and that subsequent audit adjustments could have an impact on account balances. Management agrees that the current process should be strengthened to ensure refund calculations are based on audited financial information or are subject to an effective reconciliation process, and that the refund calculation methodology is documented and applied consistently.

Finding #2025-03: Quarterly Financial Statement Review and Minutes Documentation (Significant Deficiency)

Criteria or Specific Requirement

Best practice governance standards and internal control considerations support holding board meetings at least quarterly to provide timely oversight of financial reporting, compliance, and operations, and to document the board's review of financial statements in the meeting minutes.

Cause

There is currently no formal policy requiring the governing board to meet a specific number of times per year.

Effect

Board meetings held less than quarterly reduce timely oversight by those charged with governance and weaken internal control over governance and compliance monitoring.

Recommendation

We recommend that the governing board adopt a formal written policy requiring regular board meetings be held at least once per quarter to review and discuss the Organization's financial statements and related financial information. Board minutes should explicitly document the financial statement review (e.g., the financial statements were presented, reviewed, questions were asked/answered, and any actions were taken).

Management Response

The Organization will develop and adopt a formal written policy establishing a minimum quarterly board meeting requirement. Management will ensure the financial statement review is explicitly documented (e.g., presented, reviewed, questions asked/answered, and actions taken).

District One Medical Examiner Support, Inc.

Schedule of Findings and Questioned Costs

For the year ended September 30, 2025

C. STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS

There were no findings which were required to be reported in accordance with the Florida Single Audit Act.

D. SUMMARY OF PRIOR YEAR AUDIT FINDINGS

A Summary of Prior Audit Findings is not required because there were no prior audit findings related to Federal programs or State projects (Sections 10.557(3)(e)5. and 10.656(3)(d)5., Rules of the Auditor General).