Mid Florida Community Services, Inc.

FINANCIAL STATEMENTS

September 30, 2022 and 2021



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CRI CARR RIGGS & INGRAM
CPAs and Advisors

Carr, Riggs & Ingram, LLC
1117 Boll Weevil Circle
Enterprise, AL 36330

Mailing Address:
PO Box 311070
Enterprise, AL 36331

334.347.0088
334.347.7650 (fax)
CRIcpa.com

Board of Directors
Mid Florida Community Services, Inc.
Brooksville, Florida

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Mid Florida Community Services, Inc. (a nonprofit organization) (the Agency), which comprise the statements of financial position as of September 30, 2022 and 2021, 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, 2022 and 2021, 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 Auditors' 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.

Auditors' 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 auditors' 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.

Report on Summarized Comparative Information

We have previously audited the Agency's 2021 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated February 15, 2022. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2021 is consistent in all material respects, with the audited financial statements from which it has been derived.

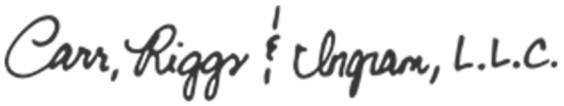
Supplementary Information

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 schedule of functional expenses are presented for purposes of additional analysis as required by Mid Florida Area Agency on Aging, dba Elder Options, and Senior Connections, 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 schedule of functional expenses required by Mid Florida Area Agency on Aging, dba Elder Options, and Senior Connections, 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 24, 2023 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.

Enterprise, Alabama
February 24, 2023

Mid Florida Community Services, Inc.
Statements of Financial Position

September 30,		**2022**		2021
Assets				
Cash	**$**	**3,074,529**	$	3,820,119
Grants receivable		**3,195,369**		2,241,884
Mortgage receivable, net		**733,580**		-
Other receivables		**303,318**		340,139
Prepaid expenses		**25,391**		9,457
Lots and home held for resale		**132,300**		-
Property and equipment, net		**830,771**		1,054,834
Total assets	**$**	**8,295,258**	$	7,466,433
Liabilities and Net Assets				
Liabilities				
Accounts payable	**$**	**1,072,978**	$	1,054,758
Accrued expenses		**771,178**		806,436
Deferred revenue		**453,833**		148,012
Total liabilities		**2,297,989**		2,009,206
Net assets				
Without donor restrictions		**5,997,269**		5,457,227
Total liabilities and net assets	**$**	**8,295,258**	$	7,466,433

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

Mid Florida Community Services, Inc.
Statements of Activities

For the year ended September 30, 2022	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total
Revenue and Other Support			
Grant income	$ 29,619,922	$ -	$ 29,619,922
Local monies	1,413,279	-	1,413,279
Program income	128,325	-	128,325
Fees	2,070,476	-	2,070,476
In-kind	4,230,922	-	4,230,922
Total revenue and other support	37,462,924	-	37,462,924
Expenses			
Program services			
Early Childhood	19,397,691	-	19,397,691
Elderly	7,156,199	-	7,156,199
Emergency Assistance	614,742	-	614,742
Energy Conservation	5,357,047	-	5,357,047
Transportation	757,167	-	757,167
Community Services	1,541,211	-	1,541,211
Total program services	34,824,057	-	34,824,057
Support services			
General and administration	2,098,825	-	2,098,825
Total expenses	36,922,882	-	36,922,882
Change in net assets	540,042	-	540,042
Net assets, at beginning of year	5,457,227	-	5,457,227
Net assets, at end of year	$ 5,997,269	$ -	$ 5,997,269

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

Mid Florida Community Services, Inc.
Statements of Activities

For the year ended September 30, 2021	Net Assets Without Donor Restrictions	Net Assets With Donor Restrictions	Total
Revenue and Other Support			
Grant income	$ 31,747,313	$ -	$ 31,747,313
Local monies	2,331,020	-	2,331,020
Program income	116,933	-	116,933
Fees	100,719	-	100,719
In-kind	4,234,564	-	4,234,564
Total revenue and other support	38,530,549	-	38,530,549
Expenses			
Program services			
Early Childhood	20,388,146	-	20,388,146
Elderly	8,929,816	-	8,929,816
Emergency Assistance	540,880	-	540,880
Energy Conservation	3,055,826	-	3,055,826
Transportation	765,250	-	765,250
Community Services	2,194,274	-	2,194,274
Total program services	35,874,192	-	35,874,192
Support services			
General and administration	2,175,781	-	2,175,781
Total expenses	38,049,973	-	38,049,973
Change in net assets	480,576	-	480,576
Net Assets, beginning	4,976,651	-	4,976,651
Net Assets, ending	$ 5,457,227	$ -	$ 5,457,227

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

Mid Florida Community Services, Inc.
Statements of Functional Expenses

For the year ended September 30, 2022	Early Childhood	Elderly	Energy Conservation
Salary and fringe benefits	$ 10,710,090	$ 1,441,044	$ 70,188
Office supplies	61,514	39,482	463
Program supplies	491,230	11,552	-
Program services	77,686	2,854,886	74,050
Utilities and telephone	393,178	65,296	1,111
Insurance	125,659	17,742	3,635
Postage and shipping	-	2,754	656
Space costs	3,664,449	512,907	2,088
Travel	90,212	35,189	-
Repairs and maintenance	777,435	31,488	1,162
Weatherization material	-	-	445,615
Tools and equipment	220,522	18,947	-
Professional services	103,585	3,926	100
Nutrition services	724,899	1,883,152	-
Emergency assistance	-	-	-
Support services	-	-	-
Transportation	-	-	-
Personnel	244,212	1,762	5,840
Payroll fees	63,371	9,280	232
Other	1,614,705	226,310	9,602
Total expenses before depreciation and amortization	19,362,747	7,155,717	614,742
Depreciation and amortization	34,944	482	-
Total	$ 19,397,691	$ 7,156,199	$ 614,742

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

Emergency Assistance	Transportation	Community Services	General and Administration	Total 2022	Total 2021
$ 654,858	$ 435,863	$ 579,974	$ 1,650,772	**$ 15,542,789**	$ 16,258,092
7,193	1,217	10,146	14,580	**134,595**	125,210
-	74,066	2,137	118	**579,103**	612,501
-	-	4,673	-	**3,011,295**	3,157,561
32,238	18,722	36,886	29,838	**577,269**	593,687
4,114	80,991	12,613	13,741	**258,495**	355,989
2,781	388	383	307	**7,269**	11,136
54,546	-	42,498	87,059	**4,363,547**	4,183,553
216	-	8,548	9,348	**143,513**	103,966
22,511	47,372	30,774	34,070	**944,812**	1,136,613
-	-	-	-	**445,615**	388,946
8,527	28	19,872	15,836	**283,732**	335,422
11,364	12,162	7,424	102,521	**241,082**	203,067
-	-	-	-	**2,608,051**	4,326,011
4,458,170	-	37,842	-	**4,496,012**	2,470,790
-	-	607,141	-	**607,141**	1,112,215
-	-	4,565	-	**4,565**	6,366
469	1,482	16,891	16,988	**287,644**	308,088
4,246	1,983	3,216	5,465	**87,793**	97,699
95,814	60,314	104,442	92,655	**2,203,842**	2,169,239
5,357,047	734,588	1,530,025	2,073,298	**36,828,164**	37,956,151
-	22,579	11,186	25,527	**94,718**	93,822
$ 5,357,047	$ 757,167	$ 1,541,211	$ 2,098,825	$ 36,922,882	$ 38,049,973

Mid Florida Community Services, Inc.
Statements of Cash Flows

For the years ended September 30,		**2022**		2021
Operating Activities				
Change in net assets	**$**	**540,042**	$	480,576
Adjustments to reconcile change in net assets to cash provided by operating activities				
Depreciation and amortization		**94,718**		93,822
Loss on disposal of assets		**99,817**		8,833
Change in operating assets and liabilities				
Grants receivable		**(953,485)**		700,554
Mortgage receivable		**(733,580)**		-
Other receivables		**36,821**		97,956
Lots and home held for resale		**(132,300)**		-
Prepaid expenses		**(15,934)**		1,607
Accounts payable		**18,220**		(288,830)
Accrued expenses		**(35,258)**		43,627
Deferred revenue		**305,821**		(17,668)
Net cash provided by (used in) operating activities		**(775,118)**		1,120,477
Investing Activities				
Proceeds from sale of assets		**216,404**		-
Purchases of equipment		**(186,876)**		(79,872)
Net cash provided by (used in) investing activities		**29,528**		(79,872)
Net change in cash		**(745,590)**		1,040,605
Cash and cash equivalents at beginning of year		**3,820,119**		2,779,514
Cash and cash equivalents at end of year	**$**	**3,074,529**	$	3,820,119

Non-Cash Transactions

During the year ended September 30, 2022, the Agency disposed of capital assets with a cost basis totaling $466,598.

During the year ended September 30, 2021, the Agency disposed of capital assets with a cost basis totaling $41,079.

Note 1: DESCRIPTION OF THE ORGANIZATION

Organization

Mid Florida Community Services, Inc. (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. The Agency administers grants under three major categories:

The Community Services Division 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 programs administered by the Community Services division are classified by function as general and administration, transportation, emergency assistance, community services and energy conservation.

The Early Childhood Services Division administers a 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 programs administered by the Childhood Services division are classified by function as early childhood.

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

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).

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.

Comparative Financial Information

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Agency's financial statements for the year ended September 30, 2022, from which the summarized information was derived.

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, 2022 and 2021, both billed and unbilled, and expected to be received from the funding sources in the subsequent year. Management considers receivables at September 30, 2022 and 2021 to be fully collectible. Accordingly, no allowance for delinquent 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.

Other Receivables

Other receivables represents monies owed from other funds, local monies, copays and miscellaneous receivables owed as of September 30, 2022 and 2021, and expected to be received in the subsequent period. Management considers other receivables at September 30, 2022 and 2021 to be fully collectible. Accordingly, no allowance for other receivables was made in the accompanying financial statements.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Lots and Homes Held for Resale

On July 1, 2022 the Agency received a donation of land and construction costs from Habitat for Humanity of Hernando County, Inc. The donations consisted of the following as of September 30, 2022.

Six lots	$ 12,300
One house	120,000
Total book value	$ 132,300

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.

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 it 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, 2022 and 2021, 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.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 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, 2022 and 2021, approximately 65% and 67%, 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.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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, 2022 and 2021, advertising costs were $742 and $29,038, 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; however, the Agency did not have any interest or penalties related to taxes in fiscal years 2022 and 2021.

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, 2022 and 2021, 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 24, 2023. See Note 17 for relevant disclosure. No subsequent events occurring after this date have been evaluated for inclusion in these financial statements.

Accounting Pronouncements Issued and Adopted

In September 2020, the FASB issued ASU 2020-07, Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets. This change in accounting principal did not have a material impact on the financial statements. See Note 14 for additional information.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accounting Pronouncements Issued but Not Yet Adopted (continued)

In February 2016, the FASB issued ASU 2016-02, *Leases (Topic 842).* The guidance in this ASU and its amendments supersedes the leasing guidance in Topic 840, entitled *Leases.* Under the guidance, lessees are required to recognize lease assets and lease liabilities on the statement of financial position for all leases with terms longer than 12 months. Leases will be classified as either finance or operating, with classification affecting the pattern of expense recognition in the statement of activities. For nonpublic entities, the standard is effective for fiscal years beginning after December 15, 2021. Early adoption is permitted. The Agency is currently evaluating the impact of the guidance on its 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 positon date, reduced by amounts not available for general use within one year of the statement of financial positon date because of contractual or donor-imposed restrictions.

September 30,		**2022**		2021
Total assets at year end	**$**	**8,295,258**	$	7,466,433
Less non-financial assets				
Prepaid expenses		**25,391**		9,457
Property and equipment, net		**830,771**		1,054,834
Financial assets available to meet cash needs for general expenditures within one year	**$**	**7,439,096**	$	6,402,142

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 $9,200,000. In the event of unanticipated liquidity needs, the Agency has a line of credit with available borrowings of $300,000. 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 plus 1.00% per annum. The line of credit is collateralized by the accounts, inventory, furniture and fixtures and other property of the Agency.

Note 4: GRANTS RECEIVABLE

Grants receivable consisted of the following:

September 30,		**2022**		2021
U.S. Department of Health and Human Services:				
Head Start	**$**	**529,360**	$	584,544
Early Head Start		**73,581**		83,059
Area Agency on Aging d/b/a Elder Options:				
Title IIIB		**74,653**		24,972
Title IIIC1		**105,339**		83,890
Title IIIC2		**45,961**		35,037
Title IIIE		**8,342**		949
Emergency Home Energy Assistance for the Elderly		**20,493**		17,770
Community Care for the Elderly		**448,403**		-
Alzheimer's Disease Initiative		**89,696**		5,338
Home Care for the Elderly		**16,704**		4,321
Low Income Home Energy Assistance Program		**10,578**		2,892
Senior Connection Center, Inc.:				
Title IIIB		**51,818**		102,770
Title IIIC1		**124,910**		88,685
Title IIIC2		**308,298**		57,104
Title IIIE		**54,980**		8,341
Florida Department of Opportunity:				
CSBG		**78,629**		200,322
Weatherization		**119,795**		205,614
Low Income Home Energy Assistance Program		**385,618**		275,330
Low Income Home Water Assistance Program		**54,787**		-
State of Florida Department of Health:				
Child Care Food		**139,225**		92,066
Florida Department of Transportation:				
Transportation for the Non-Sponsored Transportation Disadvantaged		**284,071**		161,940
State of Florida Office of the State Court Administrator:				
Florida Network of Child Advocacy Centers		**121,067**		172,859
Agency for Workforce Intervention:				
Volunteer Prekindergarten Education		**49,061**		34,081
Grants receivable, net	**$**	**3,195,369**	$	2,241,884

Note 5: OTHER RECEIVABLES

Other receivables consisted of the following:

September 30,	**2022**	2021
Local funds	**$ 303,318**	$ 340,139

Note 6: 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 market rates at the receipt of the loan, as provided by FreddieMac. 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.

	2022
None-interest bearing loans at par value	**$ 1,363,895**
Less unamortized discount based on imputed interest	**$ (630,315)**
	$ 733,580

Note 7: PROPERTY AND EQUIPMENT

The components of property and equipment at September 30, 2022 and 2021, are as follows:

	Estimated Useful Lives (in years)	**2022**	2021
Automobiles, vans, and buses	5	**$ 131,416**	$ 180,497
Equipment	5-10	**281,446**	431,462
Building renovation	39	**910,199**	1,146,386
Software and other intangibles	3	**205,275**	103,496
		1,528,336	1,861,841
Less: accumulated depreciation		**(697,565)**	(807,007)
Property and equipment, net		**$ 830,771**	$ 1,054,834

Note 7: PROPERTY AND EQUIPMENT (Continued)

For the fiscal years ended September 30, 2022 and 2021, depreciation expense was $94,718 and $93,822, respectively. The Agency expenses capital assets purchased with cost reimbursement grant funds. For 2022 and 2021, the Agency expensed $186,876 and $166,731, respectively, of capital assets purchased with grant funds. As of September 30, 2022 and 2021, the Agency had $2,949,615 and $2,933,738, 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

Note 8: ACCRUED EXPENSES

Accrued expenses consisted of the following:

September 30,		**2022**		2021
Payroll	**$**	**233,453**		$263,045
Retirement		**9,958**		2,806
Vacation leave		**527,767**		540,585
Total	**$**	**771,178**	$	806,436

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

Note 9: REVENUE

The Agency's customers are primarily the parents of children enrolled in childcare programs, 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.

Note 9: REVENUE (Continued)

Disaggregated Revenue

A summary of disaggregated revenue follows:

For the year ended September 30,	**2022**	2021
Contracts with customers		
Recognized at a point in time		
Program service fees	**$ 2,070,476**	$ 100,719
Other revenue and support		
Grant income	**29,619,922**	31,747,313
Local monies	**1,413,279**	2,331,020
Program income	**128,325**	116,933
Inkind	**4,230,922**	4,234,564
Total revenue	**$ 37,462,924**	$ 38,530,549

Note 10: SICK LEAVE

The policy for sick leave provides that each full-time employee entitled to sick leave earns .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 4th year	10%
Start of 5th year to end of 9th year	25%
Start of 10th year to end of 14th year	35%
Start of 15th year to end of 19th year	50%
Start of 20th year to end of 29th year	75%
30+ years	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, 2022 and 2021, sick leave vested with employees was $237,517 and $206,015, respectively.

Note 11: DEFERRED REVENUE

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

September 30,		**2022**		2021
Area Agency on Aging d/b/a Elder Options:				
Community Care for the Elderly	**$**	**10,568**		$104,136
Alzheimer's Disease Initiative		**1,981**		30,693
Home Care for the Elderly		**-**		763
Local Service Providers (LSP)		**-**		341
Title IIIB		**78**		-
Title III C-2		**20,597**		-
Title IIIE		**6,809**		4,845
Senior Connections Center, Inc				
Title IIIB		**2,464**		-
Title IIIE		**12,589**		-
Head Start		**227,011**		-
Other local sources		**171,736**		7,234
Total	**$**	**453,833**	$	148,012

Note 12: 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. The Agency manages these risks by maintaining all deposits in high quality financial institutions.

Funding

Approximately 83% and 90% of the entity's grant revenues were provided by the U.S. Department of Health and Human Services for fiscal years 2022 and 2021, respectively.

Note 13: 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 $1,977,268 and $2,081,908 at September 30, 2022 and 2021, 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.

Note 13: CONTINGENCIES (Continued)

Non-performance by KCC on the loan agreements would trigger the Agency's obligation under the guarantee. The Agency has not recorded any liability for this 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 14: IN-KIND REVENUES

Donations per grant were as follows:

	Head Start	Senior Services	**2022**	2021
Program supplies	$ 1,036	$ -	**$ 1,036**	$ 59,529
Professional services	60,845	434,219	**495,064**	581,342
Facilities	3,277,457	457,365	**3,734,822**	3,593,693
In-kind contributions reflected in statement of activities	3,339,338	891,584	**4,230,922**	4,234,564
Nonprofessional services	89,138	156,798	**245,936**	228,554
Total in-kind contributions	$ 3,428,476	$ 1,048,382	**$ 4,476,858**	$ 4,463,118

The program supplies category includes donations of classroom material and supplies for the Childhood Services division, and construction material and supplies for the energy conservation function.

The professional services category includes the services of attorneys, speech therapists, dentists, and doctors.

Facilities is comprised of land and building space and is needed 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 15: 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, 2022 and 2021 were $805,813 and $836,051, respectively. All contributions are 100% vested with employees; no contributions are to revert back to the Agency.

Note 16: OPERATING LEASES

The Agency is a party to multiple leases for vehicles used in their programs, all of which are classified as operating leases. Total rent for these leases totaled $216,034 and $231,526 for the fiscal years ended September 30, 2022 and 2021, respectively.

Future minimum lease payments under non-cancelable operating leases with initial or remaining terms of one year or more are as follows:

2023	$ 229,687
2024	131,752
2025	107,650
2026	73,156
2027	31,509

The Agency leases several facilities used for their programs, all of which are classified as operating leases. The total rent for these leases totaled $340,559 and $552,860 for the fiscal years ended September 30, 2022 and 2021, respectively.

Future minimum lease payments for the facilities with initial or remaining terms of one year or more are as follows:

2023	$ 340,559
2024	88,068
2025	88,068
2026	92,471
2027	92,471

Note 17: SUBSEQUENT EVENTS

Subsequent events have been evaluated through February 24, 2023, the date these financial statements were available to be issued. Management has determined that no events warranted disclosure.

Mid Florida Community Services, Inc.
Schedule of Expenditures of Federal Awards
And State Financial Assistance
For the Year Ended September 30, 2022

Federal or State Agency/ Pass-Through Entity	ALN/ CSFA No.	Name of Program
U.S. Department of Health and Human Services		
	Head Start Cluster	
	93.600	COVID-19 Head Start*
	93.600	Head Start*
	93.600	Head Start*
	93.600	Head Start*
	93.600	Head Start*
	93.600	ARP Head Start*
	93.600	Head Start*
	93.600	Head Start*
	93.600	Head Start*
Total direct programs/Total for 93.600/ Total for Head Start Cluster		
	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**
	93.044	Special Programs for the Aging, Title III, Part B, Grants for Support Services and Senior Centers**
	93.044	COVID-19 Special Programs for the Aging, Title III, Part B, Grants for Support Services and Senior Centers**
	93.044	Special Programs for the Aging, Title III, Part B, Grants for Support Services and Senior Centers**
	93.044	Special Programs for the Aging, Title III, Part B, Grants for Support Services and Senior Centers**
	93.044	COVID-19 Special Programs for the Aging, Title III, Part B, Grants for Support Services and Senior Centers**
	93.044	Special Programs for the Aging, Title III, Part B, Grants for Support Services and Senior Centers**
	93.044	Special Programs for the Aging, Title III, Part B, Grants for Support Services and Senior Centers**
	93.044	COVID-19 Special Programs for the Aging, Title III, Part B, Grants for Support Services and Senior Centers**

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

Award Identification No.	Subrecipient	Total Expenditures
COVID-19 04CH010229-05-C3	$ -	$ 219,652
04HP000137-03	-	826,726
04HP000137-04	-	1,127,465
04CH011649-02	-	171,545
04CH011649-03	-	310,823
ARP 04HE001223-01-C6	-	341,379
04CH011842-02	-	9,524,267
04HP000500-02	-	172,888
04HP000500-01	-	2,034,872
	-	14,729,617
OAA-22-MFCS	-	218,562
OAA-21-MFCS	-	63,353
COVID-19 ARP-21-MFCS	-	10,692
OAA-22-MFCS	-	164,754
OAA-21-MFCS	-	64,986
COVID-19 ARP-21-MFCS	-	20,412
OAA-22-MFCS	-	27,350
OAA-21-MFCS	-	6,452
COVID-19 ARP-21-MFCS	-	5,346

Mid Florida Community Services, Inc.
Schedule of Expenditures of Federal Awards
And State Financial Assistance(Continued)
For the Year Ended September 30, 2022

Federal or State Agency/ Pass-Through Entity	ALN/ CSFA No.	Name of Program
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**
	93.044	Special Programs for the Aging, Title III, Part B, Grants for Support Services and Senior Centers**
	93.044	COVID-19 Special Programs for the Aging, Title III, Part B, Grants for Support Services and Senior
	93.044	COVID-19 Special Programs for the Aging, Title III, Part B, Grants for Support Services and Senior Centers**
Subtotal for 93.044		
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**
	93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services**
	93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services**
	93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services**
	93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services**
	93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services**
	93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services**
	93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services**
	93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services**
	93.045	COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services**
	93.045	COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services**
	93.045	COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services**
	93.045	COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services**
	93.045	COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services**
	93.045	COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services**

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

Award Identification No.	Subrecipient	Total Expenditures
OAA-22-MFCS	-	172,006
OAA-21-MFCS	-	43,400
COVID-19 ARP-21/22-MFCS	-	44,525
COVID-19 CARES-20/21-MFCS	-	14,593
	-	856,431
OAA-22-MFCS	-	49,030
OAA-22-MFCS	-	159,250
OAA-21-MFCS	-	21,757
OAA-21-MFCS	-	51,350
OAA-22-MFCS	-	138,125
OAA-22-MFCS	-	117,055
OAA-21-MFCS	-	130,507
OAA-21-MFCS	-	50,609
OAA-22-MFCS	-	28,815
COVID-19 ARP-21-MFCS	-	19,492
COVID-19 ARP-21-MFCS	-	1,895
COVID-19 ARP-21-MFCS	-	117,323
COVID-19 ARP-22-MFCS	-	322
COVID-19 ARP-22-MFCS	-	26,092
COVID-19 ARP-22-MFCS	-	572

Mid Florida Community Services, Inc.
Schedule of Expenditures of Federal Awards
And State Financial Assistance(Continued)
For the Year Ended September 30, 2022

Federal or State Agency/ Pass-Through Entity	ALN/ CSFA No.	Name of Program
	93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services**
	93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services**
	93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services**
Department of Elder Affairs Senior Connections Center, Inc.	93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services**
	93.045	COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services**
	93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services**
	93.045	COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services**
	93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services**
	93.045	COVID-19 Special Programs for the Aging, Title III, Part C, Nutrition Services**
	93.045	Special Programs for the Aging, Title III, Part C, Nutrition Services**
Subtotal for 93.045		
Department of Elder Affairs Mid-Florida Area Agency on Aging D/B/A Elder Options	93.053	Nutrition Services Incentive Program**
	93.053	Nutrition Services Incentive Program**
	93.053	Nutrition Services Incentive Program**
	93.053	Nutrition Services Incentive Program**
	93.053	Nutrition Services Incentive Program**
	93.053	Nutrition Services Incentive Program**
Department of Elder Affairs Senior Connections Center, Inc.	93.053	Nutrition Services Incentive Program**
	93.053	Nutrition Services Incentive Program**
Subtotal for 93.053		
Subtotal Aging Cluster		

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

Award Identification No.	Subrecipient	Total Expenditures
OAA-21-MFCS	-	38,950
OAA-21-MFCS	-	28,016
OAA-21-MFCS	-	15,438
OAA-22-MFCS	-	528,759
COVID-19 ARP-2021-2022-MFCS	-	284,606
OAA-21-MFCS	-	30,097
COVID-19 OAA-2020-2022-MFCS	-	353,192
OAA-21-MFCS	-	75,310
COVID-19 CARES-21/22-MFCS	-	42,802
OAA-21-MFCS	-	235,854
	-	2,545,218
OAA-22-MFCS	-	19,254
OAA-22-MFCS	-	24,172
OAA-22-MFCS	-	6,876
OAA-21-MFCS	-	6,512
OAA-21-MFCS	-	13,351
OAA-21-MFCS	-	3,124
NSIP-22-MFCS	-	112,157
NSIP-21-MFCS	-	409
	-	185,855
	-	3,587,504

Mid Florida Community Services, Inc.
Schedule of Expenditures of Federal Awards
And State Financial Assistance (Continued)
For the Year Ended September 30, 2022

Federal or State Agency/ Pass-Through Entity	ALN/ CSFA No.	Name of Program
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
	93.052	National Family Caregiver Support, Title III, Part E
	93.052	National Family Caregiver Support, Title III, Part E
	93.052	National Family Caregiver Support, Title III, Part E
	93.052	National Family Caregiver Support, Title III, Part E
	93.052	National Family Caregiver Support, Title III, Part E
Department of Elder Affairs		
Senior Connections Center, Inc.	93.052	National Family Caregiver Support, Title III, Part E
	93.052	COVID-19 National Family Caregiver Support, Title III, Part E
	93.052	COVID-19 National Family Caregiver Support, Title III, Part E
	93.052	National Family Caregiver Support, Title III, Part E
Subtotal for 93.052		
Department of Elder Affairs		
Mid-Florida Area Agency on Aging D/B/A Elder Options	93.568	Low Income Home Energy Assistance Program
Florida Department of Economic Opportunity		
	93.568	Low Income Home Energy Assistance Program
	93.568	COVID-19 Low Income Home Energy Assistance Program
Subtotal for 93.568		
Florida Department of Economic Opportunity		
	93.569	Community Services Block Grant
Florida Department of Economic Opportunity		
	93.499	COVID-19 Low Income Home Water Assistance Program
	93.499	COVID-19 Low Income Home Water Assistance Program
Subtotal for 93.499		
Total U.S. Department of Health and Human Services		

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

Award Identification No.	Subrecipient	Total Expenditures
OAA-22-MFCS	-	29,970
OAA-22-MFCS	-	38,366
OAA-22-MFCS	-	990
OAA-21-MFCS	-	13,512
OAA-21-MFCS	-	6,280
OAA-21-MFCS	-	911
OAA-22-MFCS	-	28,072
COVID-19 ARP-2021-2022-MFCS	-	23,725
COVID-19 CARES 2021-2022-MFC	-	5,843
OAA-21-MFCS	-	15,420
	-	163,089
EA-21-MFCS	-	37,958
E2011	-	3,889,081
COVID-19 E2011	-	1,412,984
	-	5,340,023
E2011	-	693,239
COVID-19 ARP E2011	-	7,823
COVID-19 CAA E2011	-	46,964
	-	54,787
	-	24,568,259

Mid Florida Community Services, Inc.
Schedule of Expenditures of Federal Awards
And State Financial Assistance (Continued)
For the Year Ended September 30, 2022

Federal or State Agency/ Pass-Through Entity	ALN/ CSFA No.	Name of Program
U.S. Department of Energy		
Florida Department of Economic Opportunity		
	81.042	Weatherization Assistance for Low-Income Persons
Federal Transit Administration		
Florida Department of Transportation		
	Transit Services	Program Cluster
	20.513	Enhanced Mobility of Seniors and Individuals with Disabilities***
	20.513	Enhanced Mobility of Seniors and Individuals with Disabilities***
Subtotal for 20.513/ Subtotal Transit Services Program Cluster		
U.S. Department of Agriculture		
Florida Department of Health	10.558	Child and Adult Care Food Program
U.S. Department of Justice		
Florida Office of Attorney General	16.575	Crime Victim Assistance
Total Expenditures of Federal Awards		
Department of Elder Affairs		
Mid-Florida Area Agency on Aging D/B/A Elder Options	65.001	Home Care for the Elderly
	65.001	Home Care for the Elderly
	65.001	Home Care for the Elderly
	65.001	Home Care for the Elderly
	65.001	Home Care for the Elderly
	65.001	Home Care for the Elderly
Subtotal for 65.001		
	65.004	Alzheimer's Respite Services
	65.004	Alzheimer's Respite Services
	65.004	Alzheimer's Respite Services
	65.004	Alzheimer's Respite Services
	65.004	Alzheimer's Respite Services
	65.004	Alzheimer's Respite Services
Subtotal for 65.004		
	65.009	Local Services Programs
	65.009	Local Services Programs
Subtotal for 65.009		

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

Award Identification No.	Subrecipient	Total Expenditures
E2011	-	612,750
G1T57	-	210,628
G1461	-	93,160
	-	303,788
S-803	-	701,310
VOCA 2021-2022 MFCS	-	525,598
	$ -	$ 26,711,705
HCE-22-MFCS	$ -	$ 7,550
HCE-22-MFCS	-	7,755
HCE-22-MFCS	-	1,260
HCE-21-MFCS	-	26,783
HCE-21-MFCS	-	19,788
HCE-21-MFCS	-	2,167
	-	65,303
ADI-22-MFCS	-	49,868
ADI-22-MFCS	-	30,257
ADI-22-MFCS	-	15,755
ADI-21-MFCS	-	142,500
ADI-21-MFCS	-	109,700
ADI-21-MFCS	-	38,995
	-	387,075
LSP-22-MFCS	-	10,578
LSP-21-MFCS	-	17,400
	-	27,978

Federal or State Agency/ Pass-Through Entity	ALN/ CSFA No.	Name of Program
	65.010	Community Care for the Elderly
	65.010	Community Care for the Elderly
	65.010	Community Care for the Elderly
	65.010	Community Care for the Elderly
	65.010	Community Care for the Elderly
	65.010	Community Care for the Elderly
Subtotal for 65.010		
Total Department of Elder Affairs		
Commission for the Transportation Disadvantaged		
	55.001	Florida Commission for the Transportation Disadvantaged (CTD) Trip Equipment Grant Program
Early Learning Coalition		
	75.007	Voluntary Prekindergarten Education
Office of the State Court Administrator		
Florida Network of Child Advocacy	22.016	FL Network of Children Advocacy Centers
	22.016	FL Network of Children Advocacy Centers
Subtotal for 22.016		
Total State Financial Assistance		

* Head Start Cluster
**Aging Cluster
***Transit Services Programs Cluster

Award Identification No.	Subrecipient	Total Expenditures
CCE-22-MFCS	-	229,249
CCE-22-MFCS	-	215,103
CCE-22-MFCS	-	32,632
CCE-21-MFCS	-	514,092
CCE-21-MFCS	-	527,412
CCE-21-MFCS	-	58,295
	-	1,576,783
	-	2,057,139
G1A31	-	423,158
N/A	-	229,284
22/23-GR-CAC13	-	28,380
21/22-GR-CAC13	-	56,977
	-	85,357
	$ -	$ 2,794,938

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, 2022.

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 Assistance Listing Numbers 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.

Note 3: BASIS OF PRESENTATION (Continued)

Transit Services Program Cluster

This cluster provides awards to assist agencies in providing transportation services and improve mobility for elderly individuals, individuals with disabilities, welfare recipients and eligible low-income individuals in all areas – urbanized, small urban, and rural.

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, 2022, 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, 2022.

Note 8: SUBRECIPIENTS

The Agency did not provide federal or state funds to subrecipients for the fiscal year ended September 30, 2022.

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, 2022.

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, 2022.

CRI CARR RIGGS & INGRAM
CPAs and Advisors

Carr, Riggs & Ingram, LLC
1117 Boll Weevil Circle
Enterprise, AL 36330

Mailing Address:
PO Box 311070
Enterprise, AL 36331

334.347.0088
334.347.7650 (fax)
CRIcpa.com

INDEPENDENT AUDITORS' 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.
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. (a nonprofit organization), (the Agency), which comprise the statement of financial position as of September 30, 2022, 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 24, 2023.

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.

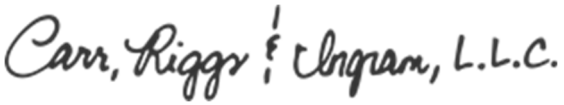
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

Enterprise, Alabama
February 24, 2023

CRI CARR RIGGS & INGRAM
CPAs and Advisors

Carr, Riggs & Ingram, LLC
1117 Boll Weevil Circle
Enterprise, AL 36330

Mailing Address:
PO Box 311070
Enterprise, AL 36331

334.347.0088
334.347.7650 (fax)
CRIcpa.com

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND 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.
Brooksville, Florida

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

Opinion on Each Major Federal Program and State Project

We have audited Mid Florida Community Services, Inc.'s (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, 2022. The Agency's major federal programs and major state project are identified in the summary of auditors' 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, 2022.

Basis for Opinion on Each Major Federal Program and State Project

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.650, Rules of the Auditor General 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 Auditors' 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.

Auditors' 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 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

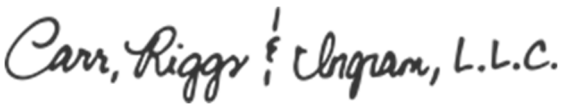
A *deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement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

Enterprise, Alabama
February 24, 2023

Section I - Summary of Auditors' Results

Financial Statements

1. Type of auditors' 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 auditors' 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
93.568	Low-Income Household Energy Assistance Program
93.569	Community Services Block Grant

5. Dollar threshold used to distinguish between type A and type B programs	$801,351
6. Auditee qualified as low-risk under 2CFR 200.520	Yes

State Projects

1. Type of auditors' 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?	No
3. Any audit findings disclosed that are required to be reported in accordance with Florida Single Audit Act?	No

4. Identification of major programs

CFSA Number	State Program
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.
Schedule of Functional Expenses – Required by
Mid Florida Area Agency on Aging, dba Elder Options
For the Year Ended September 30, 2022

Descriptions	Homemaker	Transportation	Screening
Salaries	$ 31,788	$ 2,342	$ 4,684
Payroll taxes and benefits	11,090	879	1,278
Travel	-	-	-
Building costs	-	-	-
Telephone and utilities	-	-	-
Supplies	-	-	69
Food costs	-	-	-
Sub-contractors	722,773	47,468	-
Depreciation	-	-	-
Other	-	-	-
Total expenses	765,651	50,689	6,031
Allocation of management and general	26,801	1,975	3,949
Total expenses after allocation	$ 792,452	$ 52,664	$ 9,980
TOTAL UNITS	39,176	5,046	464

See independent auditors' report.

Congregate Screening	Telephone Reassurance	Education	Recreation	Outreach
$ 2,713	$ 20,943	$ -	$ 5,289	$ 46,509
436	8,002	-	2,093	5,887
-	-	-	-	5,871
-	-	-	-	-
1,007	2,880	-	-	-
-	438	-	479	9,031
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-				
4,156	32,263	-	7,861	67,298
2,287	17,658	-	4,459	39,213
$ 6,443	$ 49,921	$ -	$ 12,320	$ 106,511
145	6,951	-	1,548	2,151

(Continued)

Mid Florida Community Services, Inc.
Schedule of Functional Expenses – Required by
Mid Florida Area Agency on Aging, dba Elder Options (Continued)
For the Year Ended September 30, 2022

Descriptions	Nutrition Education	Home Delivered Meals	Congregate Meals
Salaries	$ 8,485	$ 108,989	$ 76,252
Payroll taxes and benefits	2,088	42,685	26,833
Travel	-	5,947	4,120
Building costs	-	-	2,978
Telephone and utilities	-	11,191	10,516
Supplies	-	-	867
Food costs	-	399,474	344,923
Sub-contractors	-	-	-
Depreciation	-	-	-
Other	2,702	20,751	1,743
Total expenses	13,275	589,037	468,232
Allocation of management and general	7,154	91,892	64,290
Total expenses after allocation	$ 20,429	$ 680,929	$ 532,522
TOTAL UNITS	2,663	81,844	55,232

See independent auditors' report.

Respite	Personal Care	Emergency Alert Response	Case Management	Adult Day Health Care
$ 16,151	$ 14,635	$ 6,713	$ 176,037	$ 3,595
5,461	4,899	2,859	49,588	1,901
-	-	-	2,817	-
-	-	-	7,842	-
-	-	-	5,871	-
-	-	-	8,189	-
-	-	-	-	-
757,835	346,647	6,335	-	106,454
-	-	-	-	-
-	-	-	41,365	-
779,447	366,181	15,907	291,709	111,950
13,617	12,339	5,660	148,422	3,031
$ 793,064	$ 378,520	$ 21,567	$ 440,131	$ 114,981
33,697	18,811	9,688	10,035	1,608

(Continued)

Mid Florida Community Services, Inc.
Schedule of Functional Expenses – Required by
Mid Florida Area Agency on Aging, dba Elder Options (Continued)
For the Year Ended September 30, 2022

Descriptions	Supplemental	Material Aide	Services For Non-DOEA Programs	Total Program Cost
Salaries	$ -	$ -	$ 958	$ 526,083
Payroll taxes and benefits	-	-	-	165,979
Travel	-	-	560	19,315
Building costs	-	-	-	10,820
Telephone and utilities	-	-	90	31,555
Supplies	-	-	1,333	20,406
Food costs	-	-	20,237	764,634
Sub-contractors	118,383	51,002	3,241	2,160,138
Depreciation	-	-	-	-
Other	-	-	12,639	79,200
Total expenses	118,383	51,002	39,058	3,778,130
Allocation of management and genera	-	-	808	443,555
Total expenses after allocation	$ 118,383	$ 51,002	$ 39,866	$ 4,221,685
TOTAL UNITS	308	349	N/A	N/A

See independent auditors' report.

Management and General	Total
$ 164,308	$ 690,391
61,255	227,234
2,730	22,045
37,207	48,027
20,581	52,136
13,560	33,966
-	764,634
-	2,160,138
-	-
143,914	223,114
443,555	4,221,685
(443,555)	-
$ -	$ 4,221,685
N/A	269,716

Mid Florida Community Services, Inc.
Schedule of Functional Expenses – Required by
Senior Connections Center, Inc.
For the Year Ended September 30, 2022

Descriptions	Homemaker	Transportation	Screening
Salaries	$ 2,994	$ 8,983	$ 2,807
Payroll taxes and benefits	644	1,932	536
Travel	-	-	-
Building costs	-	-	198
Telephone and utilities	-	-	437
Supplies	-	-	177
Food costs	-	-	-
Sub-contractors	132,541	4,000	-
Depreciation	-	-	-
Other	-	-	-
Total expenses	136,179	14,915	4,155
Allocation of management and general	1,489	4,468	1,396
Total expenses after allocation	$ 137,668	$ 19,383	$ 5,551
TOTAL UNITS	7,229	3,270	905

See independent auditors' report.

Telephone Reassurance	Education	Outreach	Nutrition Education	Recreation Material
$ 3,743	$ 3,003	$ 28,784	$ 10,206	$ -
966	676	6,949	2,464	-
-	-	255	128	-
198	198	-	449	-
379	1,749	2,635	2,259	-
181	254	1,530	285	4,255
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	392	-
5,467	5,880	40,153	16,183	4,255
1,862	1,494	14,318	5,077	-
$ 7,329	$ 7,374	$ 54,471	$ 21,260	$ 4,255
639	968	341	4,116	250

(Continued)

Mid Florida Community Services, Inc.
Schedule of Functional Expenses – Required by Senior Connections Center, Inc. (Continued)
For the Year Ended September 30, 2022

Descriptions	Home Delivered Meals	Congregate Meals	Respite In Home	Adult Day Health Care
Salaries	$ 89,476	$ 195,558	$ 749	$ -
Payroll taxes and benefits	22,574	45,221	102	-
Travel	4,555	5,941	31	-
Building costs	2,379	4,059	32	-
Telephone and utilities	1,932	1,942	1,825	-
Supplies	757	10,974	1,196	-
Food costs	764,815	345,392	-	-
Sub-contractors	-	-	63,244	26,601
Depreciation	-	-	-	-
Other	3,361	1,735	2,316	-
Total expenses	889,849	610,822	69,495	26,601
Allocation of management and general	44,509	97,278	373	-
Total expenses after allocation	$ 934,358	$ 708,100	$ 69,868	$ 26,601
TOTAL UNITS	150,814	47,583	3,117	354

See independent auditors' report.

Material Aide	Supplemental	Services For Other Non-DOEA Programs	Total Program Cost	Management and General	Total
$ -	$ -	$ 2,601	$ 348,904	$ 71,847	$ 420,751
-	-	13	82,077	20,585	102,662
-	-	65	10,975	2,165	13,140
-	-	-	7,513	-	7,513
-	-	-	13,158	-	13,158
-	-	216	19,825	-	19,825
-	-	8,308	1,118,515	-	1,118,515
6,456	27,297	-	260,139	-	260,139
-	-	-	-	-	-
-	-	454	8,258	78,961	87,219
6,456	27,297	11,657	1,869,364	173,558	2,042,922
-	-	1,294	173,558	(173,558)	-
$ 6,456	$ 27,297	$ 12,951	$ 2,042,922	-	$ 2,042,922
19	75	N/A	N/A	N/A	219,680