Mid Florida Community Services, Inc.

FINANCIAL STATEMENTS

September 30, 2023 and 2022



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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, 2023 and 2022, 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, 2023 and 2022, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Emphasis of Matter

As discussed in Note 2 to the financial statements, effective October 1, 2022 the Agency adopted ASC 842 and recognized and measured leases existing as, or entered into after October 1, 2022 (the beginning of the period of adoption) through a cumulative effect adjustment, with certain practical expedients available. Our opinion is not modified with respect to that matter.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Report on Summarized Comparative Information

We have previously audited the Agency's 2022 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated February 24, 2023. In our opinion, the summarized comparative information presented herein as of and for the year ended September 30, 2022 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 14, 2024 on our consideration of the Agency's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Agency's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Agency's internal control over financial reporting and compliance.

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

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

Enterprise, Alabama
February 14, 2024

Mid Florida Community Services, Inc.
Statements of Financial Position

September 30,		**2023**		2022
Assets				
Cash	**$**	**1,498,669**	$	3,074,529
Grants receivable		**5,108,018**		3,195,369
Other receivables		**346,972**		303,318
Mortgage receivable, net		**679,530**		733,580
Prepaid expenses		**22,908**		25,391
Lots and home held for resale		**386,828**		132,300
Operating lease right-of-use assets, net		**1,502,808**		-
Property and equipment, net		**881,365**		830,771
Total assets	**$**	**10,427,098**	$	8,295,258
Liabilities and Net Assets				
Liabilities				
Accounts payable	**$**	**1,755,381**	$	1,072,978
Accrued expenses		**876,211**		771,178
Deferred revenue		**65,027**		453,833
Operating lease liabilities		**1,517,598**		-
Total liabilities		**4,214,217**		2,297,989
Net assets				
Without donor restrictions		**6,212,881**		5,997,269
Total liabilities and net assets	**$**	**10,427,098**	$	8,295,258

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

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

Mid Florida Community Services, Inc.
Statements of Activities (Continued)

For the year ended September 30, 2022	Without Donor Restrictions	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 Functional Expenses

For the year ended September 30, 2023

	Program Services						Supporting Services		Summarized Total for the Year Ended
	Early Childhood	Elderly	Energy Conservation	Emergency Assistance	Transportation	Community Services	General and Administration	2023 Total	September 30, 2022
Salary and fringe benefits	$ 10,994,331	$ 1,381,443	$ 131,985	$ 603,467	$ 484,912	$ 902,799	$ 1,651,841	**$ 16,150,778**	$ 15,542,789
Office supplies	367,311	27,603	1,168	7,002	3,398	19,984	21,374	**447,840**	134,595
Program supplies	861,253	9,705	-	-	66,301	5,637	-	**942,896**	579,103
Program services	151,283	4,982,394	141,540	-	-	138,523	-	**5,413,740**	3,011,295
Utilities and telephone	444,583	72,824	2,076	21,900	19,587	50,131	34,988	**646,089**	577,269
Insurance	164,284	17,271	3,498	4,622	121,011	27,120	10,632	**348,438**	258,495
Interest	43,506	5,108	262	5,800	-	2,809	6,267	**63,752**	-
Postage and shipping	-	2,215	651	1,852	444	634	560	**6,356**	7,269
Space costs	2,632,912	472,656	94	5,255	-	69,176	31,493	**3,211,586**	4,363,547
Travel	93,460	43,067	132	291	-	21,636	9,895	**168,481**	143,513
Repairs and maintenance	898,173	24,683	1,767	22,649	81,558	40,875	34,178	**1,103,883**	944,812
Weatherization material	-	-	736,636	-	-	-	-	**736,636**	445,615
Tools and equipment	137,778	11,759	1,242	1,457	150,000	10,361	14,189	**326,786**	283,732
Professional services	237,719	3,346	185	9,820	12,363	9,143	133,623	**406,199**	241,082
Nutrition services	645,851	2,412,338	-	-	-	97	-	**3,058,286**	2,608,051
Emergency assistance	-	-	-	4,610,642	-	29,750	-	**4,640,392**	4,496,012
Support services	-	-	-	-	-	590,672	-	**590,672**	607,141
Transportation	-	-	-	-	-	8,763	-	**8,763**	4,565
Personnel	763,813	2,693	2,997	327	861	16,610	24,378	**811,679**	287,644
Payroll fees	57,461	8,853	425	3,574	1,984	4,898	5,276	**82,471**	87,793
Other	1,549,154	202,501	16,314	84,083	56,889	154,893	84,125	**2,147,959**	2,203,842
Total expenses before depreciation and amortization	20,042,872	9,680,459	1,040,972	5,382,741	999,308	2,104,511	2,062,819	**41,313,682**	36,828,164
Depreciation and amortization	355,554	38,026	1,809	40,043	13,245	38,709	72,215	**559,601**	94,718
Total	$ 20,398,426	$ 9,718,485	$ 1,042,781	$ 5,422,784	$ 1,012,553	$ 2,143,220	$ 2,135,034	$ 41,873,283	$ 36,922,882

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

Mid Florida Community Services, Inc.
Statements of Cash Flows

For the years ended September 30,		**2023**		2022
Operating Activities				
Change in net assets	**$**	**215,612**	$	540,042
Adjustments to reconcile change in net assets to cash provided by (used in) operating activities				
Depreciation and amortization		**73,441**		94,718
Amortization of right-of-use assets		**478,941**		-
Loss on disposal of assets		**5,154**		99,817
Change in operating assets and liabilities				
Grants receivable		**(1,912,649)**		(953,485)
Mortgage receivable		**54,050**		(733,580)
Other receivables		**(43,654)**		36,821
Operating lease right-of-use assets, net		**(1,981,749)**		-
Lots and home held for resale		**(254,528)**		(132,300)
Prepaid expenses		**2,483**		(15,934)
Accounts payable		**682,403**		18,220
Accrued expenses		**105,033**		(35,258)
Deferred revenue		**(388,806)**		305,821
Operating lease liabilities		**1,517,598**		-
Net cash provided by (used in) operating activities		**(1,446,671)**		(775,118)
Investing Activities				
Proceeds from sale of assets		**-**		216,404
Purchases of equipment		**(129,189)**		(186,876)
Net cash provided by (used in) investing activities		**(129,189)**		29,528
Net change in cash		**(1,575,860)**		(745,590)
Cash and cash equivalents at beginning of year		**3,074,529**		3,820,119
Cash and cash equivalents at end of year	**$**	**1,498,669**	$	3,074,529
Schedule of Noncash Transactions				
Lease liabilities arising from obtaining right-of-use assets				
Operating leases	**$**	**118,841**	$	-
Schedule of Certain Cash Flow Information				
Cash paid for interest	**$**	**63,752**	$	-

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

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 six 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 programs administered by the Community Services division are classified by function as community services.

The Energy Conservation Services Division provides for weatherization of homes of low-income persons. The programs administered by the Energy Conservation Services division are classified by function as energy conservation.

The Emergency Services Division provides for low-income home energy electricity and water bill assistance to low-income individuals. The programs administered by the Emergency Services are classified by function as emergency assistance.

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 Transportation division are classified by function as transportation.

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, 2023 and 2022, both billed and unbilled, and expected to be received from the funding sources in the subsequent year. Management considers receivables at September 30, 2023 and 2022 to be fully collectible. Accordingly, no allowance for delinquent grants receivable was made in the accompanying financial statements.

Mortgage Receivable, net

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, 2023 and 2022, and expected to be received in the subsequent period. Management considers other receivables at September 30, 2023 and 2022 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

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

Five Lots	$ 16,501
Three homes	360,328
Total book value	376,829
Land deposit Children's Advocacy Center	10,000
Total land and construction costs	$ 386,829

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.

Leases

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

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

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Leases (continued)

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

Net Assets

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

Net assets without donor restrictions are resources available to support operations and not subject to donor restrictions. The only limits on the use of net assets without donor restrictions are the broad limits resulting from the nature of the Agency, the environment in which it operates, the purposes specified in 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, 2023 and 2022, there were no net assets with donor restrictions.

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

Revenue Recognition

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

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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, 2023 and 2022, approximately 68% and 65%, respectively, of the Agency's total revenue and support was derived from the U.S. Department of Health and Human Services (inclusive of amounts received through pass-through entities). It is always considered reasonably possible that a customer, grantor, or contributor will be lost in the near term.

Donated Assets

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

Donated Services

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

Functional Allocation of Expenses

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

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, 2023 and 2022, advertising costs were $718 and $742, 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 2023 and 2022.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Income Taxes (continued)

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, 2023 and 2022, 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 February 14, 2024, the date of issuance of these consolidated financial statements. No subsequent events occurring after this date have been evaluated for inclusion in these consolidated financial statements.

Recent Accounting Pronouncements

In February 2016, the Financial Accounting Standards Board (FASB) issued guidance (Accounting Standards Codification [ASC] 842, *Leases*) to increase transparency and comparability among organizations by requiring the recognition of right-of-use (ROU) assets and lease liabilities on the balance sheet. Most prominent among the changes in the standard is the recognition of ROU assets and lease liabilities by lessees for those leases classified as operating leases. Under the standard, disclosures are required to meet the objective of enabling users of financial statements to assess the amount, timing, and uncertainty of cash flows arising from leases.

The Agency adopted the standard effective October 1, 2022 and recognized and measured leases existing at, or entered into after, October 1, 2022 (the beginning of the period of adoption) through a cumulative effect adjustment, with certain practical expedients available. Lease disclosures for the year ended September 30, 2022 are made under prior lease guidance in FASB ASC 840.

The Agency elected the available practical expedients to account for existing capital leases and operating leases as finance leases and operating leases, respectively, under the new guidance, without reassessing (a) whether the contracts contain leases under the new standard, (b) whether classification of capital leases or operating leases would be different in accordance with the new guidance, or (c) whether the unamortized initial direct costs before transition adjustments would have met the definition of initial direct costs in the new guidance at lease commencement.

As a result of the adoption of the new lease accounting guidance, the Agency recognized on October 1, 2022 a lease liability of $1,981,749, which represents the present value of the remaining operating lease payments of $2,213,256, discounted using our incremental borrowing rate and a right-of-use asset of $1,981,749.

The standard had a material impact on the Agency's statements of financial position, but did not have an impact on the statements of activities, nor statements of cash flows. The most significant impact was the recognition of ROU assets and lease liabilities for operating leases.

Note 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Accounting Pronouncements Issued but Not Yet Adopted

In March 2023, the FASB issued ASU 2023-01, *Leases (Topic 842): Common Control Arrangements.* This guidance is effective for fiscal years (including interim periods within those fiscal years) beginning after December 15, 2023. The guidance provides a practical expedient for private companies and not-for-profit entities that are not conduit bond obligors to use the written terms and conditions of a common control arrangement to determine (1) whether a lease exists and, if so, (2) the classification of and accounting for that lease. The guidance also requires that leasehold improvements associated with common control leases be (1) amortized by the lessee over the useful life of the leasehold improvements to the common control group (regardless of the lease term) as long as the lessee controls the use of the underlying asset (the leased asset) through a lease, and (2) accounted for as a transfer between entities under common control through an adjustment to equity (or net assets for not-for-profit entities) if, and when, the lessee no longer controls the use of the underlying asset. 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,		**2023**		2022
Total assets at year end	**$**	**10,427,098**	$	8,295,258
Less non-financial assets				
Prepaid expenses		**22,908**		25,391
Operating lease right-of-use assets, net		**1,502,808**		-
Property and equipment, net		**881,365**		830,771
Financial assets available to meet cash needs for general expenditures within one year	**$**	**8,020,017**	$	7,439,096

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

Note 4: GRANTS RECEIVABLE

Grants receivable consisted of the following:

September 30,		**2023**		2022
U.S. Department of Health and Human Services:				
Head Start	**$**	**561,564**	$	529,360
Early Head Start		**225,577**		73,581
Area Agency on Aging d/b/a Elder Options:				
Title IIIB		**255,327**		74,653
Title IIIC1		**182,479**		105,339
Title IIIC2		**245,477**		45,961
Title IIIE		**66,703**		8,342
Emergency Home Energy Assistance for the Elderly		**7,985**		20,493
Community Care for the Elderly		**629,550**		448,403
Alzheimer's Disease Initiative		**209,410**		89,696
Home Care for the Elderly		**15,611**		16,704
Local Service Provider		**7,833**		10,578
Senior Connection Center, Inc.:				
Title IIIB		**282,434**		51,818
Title IIIC1		**165,439**		124,910
Title IIIC2		**310,092**		308,298
Title IIIE		**78,360**		54,980
Florida Department of Opportunity:				
CSBG		**159,611**		78,629
Weatherization		**200,085**		119,795
Low Income Home Energy Assistance Program		**548,425**		385,618
Low Income Home Water Assistance Program		**134,324**		54,787
State of Florida Department of Health:				
Child Care Food		**68,064**		139,225
Florida Department of Transportation:				
Transportation for the Non-Sponsored Transportation Disadvantaged		**526,590**		284,071
State of Florida Office of the State Court Administrator:				
Florida Network of Child Advocacy Centers		**180,327**		121,067
Agency for Workforce Intervention:				
Volunteer Prekindergarten Education		**46,751**		49,061
Grants receivable	**$**	**5,108,018**	$	3,195,369

Note 5: OTHER RECEIVABLES

Other receivables consisted of the following:

September 30,		**2023**		2022
Local funds	**$**	**346,972**	$	303,318

Note 6: MORTGAGE RECEIVABLE, NET

Mortgage receivable, net, consisted of the following:

September 30,		**2023**		2022
None-interest bearing loans at par value	**$**	**1,259,561**	$	1,363,895
Less unamortized discount based on imputed interest		**(580,031)**		(630,315)
Total	**$**	**679,530**	$	733,580

Note 7: PROPERTY AND EQUIPMENT

The components of property and equipment at September 30, 2023 and 2022, are as follows:

	Estimated Useful Lives (in years)		**2023**		2022
Automobiles, vans, and buses	5	**$**	**123,334**	$	131,416
Equipment	5-10		**359,453**		281,446
Building renovation	39		**901,001**		910,199
Software and other intangibles	3		**167,483**		205,275
			1,551,271		1,528,336
Less: accumulated depreciation			**(669,906)**		(697,565)
Property and equipment, net		**$**	**881,365**	$	830,771

For the fiscal years ended September 30, 2023 and 2022, depreciation expense was $73,441 and $94,718, respectively. The Agency expenses capital assets purchased with cost reimbursement grant funds. For 2023 and 2022, the Agency expensed $129,189 and $186,876, respectively, of capital assets purchased with grant funds. As of September 30, 2023 and 2022, the Agency had $2,957,815 and $2,949,615, 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: LEASES

The Agency has operating leases for office space and vehicles. The leases have remaining lease terms of 5 to 10 years, some of which may include options to extend the leases for up to 5 years, and some of which may include options to terminate the leases within 2 years.

Operating lease costs were $527,903 for the year ended September 30, 2023.

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

For the years ended September 30,	**2023**
Weighted average remaining lease term	
Operating leases	**4.54 years**
Weighted average discount rate	
Operating leases	**4.09%**

Future minimum lease payments under non-cancellable leases as of September 30, 2023, are as follows:

For the years ending September 30,	Operating Leases
2024	$ 508,050
2025	465,881
2026	216,163
2027	143,447
2028	108,506
Thereafter	243,308
Total future minimum lease payments	1,685,355
Less imputed interest	(167,757)
Present value of lease liabilities	$ 1,517,598

Note 8: LEASES (Continued)

Minimum lease payments under operating leases as of September 30, 2022 for future years were as follows:

For the years ending September 30,	
2023	$ 570,246
2024	219,820
2025	195,718
2026	165,627
2027	123,980
Total	$ 1,275,391

Note 9: ACCRUED EXPENSES

Accrued expenses consisted of the following:

September 30,	**2023**	2022
Payroll	**$ 260,468**	$233,453
Retirement	**5,700**	9,958
Vacation leave	**610,043**	527,767
Total	**$ 876,211**	$ 771,178

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

Note 10: REVENUE

The Agency's customers are primarily the parents of children enrolled in childcare programs, 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 10: REVENUE (Continued)

Disaggregated Revenue

A summary of disaggregated revenue follows:

For the year ended September 30,	**2023**	2022
Contracts with customers		
Recognized at a point in time		
Program service fees	**$ 2,316,915**	$ 2,070,476
Other revenue and support		
Grant income	**35,119,522**	29,619,922
Local monies	**802,918**	1,413,279
Program income	**41,261**	128,325
Inkind	**3,808,279**	4,230,922
Total revenue	**$ 42,088,895**	$ 37,462,924

Note 11: 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 9th year	0%
Start of 10th year to end of 19th year	50%
Start of 20th year and beyond	100%

An employee must separate in good standing in order to receive payment for accrued sick leave. Payment of accrued sick leave is limited to 400 hours total. Expenditures for amounts vested with employees are based on the availability of funds. Since funding of the Agency is based on annual federal and state grant contracts, the availability of funds cannot be determined. Therefore, no liability for accrued sick leave is recorded on the books of the Agency. As of September 30, 2023 and 2022, sick leave vested with employees was $240,397 and $237,517, respectively.

Note 12: DEFERRED REVENUE

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

September 30,		**2023**		2022
Area Agency on Aging d/b/a Elder Options:				
Community Care for the Elderly	**$**	**32,208**	$	10,568
Alzheimer's Disease Initiative		**7,251**		1,981
Local Service Providers (LSP)		**720**		-
Title IIIB		**78**		78
Title IIIC-1		**2,153**		-
Title III C-2		**5,763**		20,597
Title IIIE		**2,471**		6,809
Senior Connections Center, Inc				
Title IIIB		**-**		2,464
Title IIIE		**-**		12,589
Head Start		**-**		227,011
Other local sources		**14,383**		171,736
Total	**$**	**65,027**	$	453,833

Note 13: CONCENTRATIONS OF CREDIT RISK

Cash

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

Funding

Approximately 82% and 83% of the entity's grant revenues were provided by the U.S. Department of Health and Human Services for fiscal years 2023 and 2022, respectively.

Note 14: CONTINGENCIES

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

The Agency directly guaranteed one bank loan for Kennedy Complex Cooperative ("KCC"), a Florida non-profit. The outstanding principal on the loans was $1,848,212 and $1,977,268 at September 30, 2023 and 2022, 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 14: 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 15: IN-KIND REVENUES

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

The components of donated space, services and goods contributed to the Agency consists of the following for the year ended September 30, 2023:

	Head Start	Senior Services	**2023**	2022
Program supplies	$ 1,335	$ -	**$ 1,335**	$ 1,036
Professional services	121,312	687,768	**809,080**	495,064
Facilities	2,547,636	450,228	**2,997,864**	3,734,822
In-kind contributions reflected in statement of activities	2,670,283	1,137,996	**3,808,279**	4,230,922
Nonprofessional services	166,682	253,799	**420,481**	245,936
Total in-kind contributions	$ 2,836,965	$ 1,391,795	**$ 4,228,760**	$ 4,476,858

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

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

Facilities is comprised of land and building space and is 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 16: RETIREMENT PLAN

The Agency has a tax sheltered annuity arrangement under Code Section 403(B) of the Internal Revenue Code. Contributions are made based on the availability of funds at the discretion of the Agency. Contributions for the years ended September 30, 2023 and 2022 were $829,004 and $805,813, respectively. All contributions are 100% vested with employees; no contributions are to revert back to the Agency.

Mid Florida Community Services, Inc.
Schedule of Expenditures of Federal Awards
And State Financial Assistance
For the Year Ended September 30, 2023

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	COVID-19 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 auditor's 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	$ -	$ 421,939
04HP000137-04	-	793,005
04CH011649-03	-	145,432
04CH011649-04	-	1,768,465
COVID-19 04HE001223-01-C6	-	884,239
04CH011842-02	-	3,297,613
04CH011842-03	-	7,174,641
04HP000500-02	-	2,054,060
	-	16,539,394
OAA-22-MFCS	-	116,448
OAA-23-MFCS	-	394,567
COVID-19 ARP-21-MFCS	-	6,781
OAA-22-MFCS	-	69,019
OAA-23-MFCS	-	190,390
COVID-19 ARP-21-MFCS	-	8,510
OAA-22-MFCS	-	39,321
OAA-23-MFCS	-	72,584
COVID-19 ARP-21-MFCS	-	2,157

Mid Florida Community Services, Inc.
Schedule of Expenditures of Federal Awards
And State Financial Assistance (Continued)
For the Year Ended September 30, 2023

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
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**

See the independent auditor's 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	-	230,393
OAA-23-MFCS	-	537,780
COVID-19 ARP-21/22-MFCS	-	364,368
	-	2,032,318
OAA-22-MFCS	-	23,086
OAA-22-MFCS	-	69,304
OAA-23-MFCS	-	81,616
OAA-23-MFCS	-	250,955
OAA-22-MFCS	-	56,962
OAA-22-MFCS	-	30,920
OAA-23-MFCS	-	190,547
OAA-23-MFCS	-	142,209
OAA-22-MFCS	-	17,679
COVID-19 ARP-21-MFCS	-	160,012
COVID-19 ARP-21-MFCS	-	95,699
COVID-19 ARP-22-MFCS	-	1,037
COVID-19 ARP-22-MFCS	-	74,836

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	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**
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 auditor's 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	-	17,507
OAA-23-MFCS	-	46,946
OAA-23-MFCS	-	90,498
OAA-22-MFCS	-	111,299
COVID-19 ARP-2021-2022-MFCS	-	1,110
OAA-23-MFCS	-	438,928
OAA-2020-2022-MFCS	-	130,929
OAA-23-MFCS	-	761,473
OAA-22-MFCS	-	193,741
	-	2,987,293
OAA-22-MFCS	-	14,299
OAA-22-MFCS	-	30,532
OAA-22-MFCS	-	8,274
OAA-23-MFCS	-	26,406
OAA-23-MFCS	-	30,208
OAA-23-MFCS	-	11,408
NSIP-22-MFCS	-	19,363
NSIP-23-MFCS	-	191,598
	-	332,088
	-	5,351,699

Mid Florida Community Services, Inc.
Schedule of Expenditures of Federal Awards
And State Financial Assistance (Continued)
For the Year Ended September 30, 2023

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	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 auditor's 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	-	14,705
OAA-22-MFCS	-	42,928
OAA-22-MFCS	-	6,287
OAA-23-MFCS	-	30,157
OAA-23-MFCS	-	66,457
OAA-23-MFCS	-	69,550
OAA-22-MFCS	-	94,789
OAA-23-MFCS	-	341,291
	-	666,164
EA-21-MFCS	-	29,958
E2011	-	3,580,425
COVID-19 E2011	-	1,311,124
	-	4,921,507
E2011	-	753,451
COVID-19 ARP E2011	-	173,099
COVID-19 CAA E2011	-	355,888
	-	528,987
	-	28,761,202

Mid Florida Community Services, Inc.
Schedule of Expenditures of Federal Awards
And State Financial Assistance (Continued)
For the Year Ended September 30, 2023

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		
	20.509	COVID-19 Formula Grants for Rural Areas and Tribal Tranit Program
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 auditor's report and accompanying notes to the schedule of expenditures of federal awards and state financial assistance.

Award Identification No.	Subrecipient	Total Expenditures
E2011	-	1,039,707
COVID-19 G1M32	-	443,894
S-803	-	581,522
VOCA 2022-2023 MFCS	-	529,595
	$ -	$ 31,355,920
HCE-22-MFCS	$ -	$ 22,206
HCE-22-MFCS	-	18,712
HCE-22-MFCS	-	5,582
HCE-23-MFCS	-	7,878
HCE-23-MFCS	-	5,568
HCE-23-MFCS	-	2,026
	-	61,972
ADI-22-MFCS	-	180,565
ADI-22-MFCS	-	218,878
ADI-22-MFCS	-	24,000
ADI-23-MFCS	-	61,853
ADI-23-MFCS	-	102,806
ADI-23-MFCS	-	1,878
	-	589,980
LSP-22-MFCS	-	9,855
LSP-23-MFCS	-	7,833
	-	17,688

Mid Florida Community Services, Inc.
Schedule of Expenditures of Federal Awards
And State Financial Assistance(Continued)
For the Year Ended September 30, 2023

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
	55.001	Florida Commission for the Transportation Disadvantaged (CTD) Trip Equipment Grant Program
Subtotal for 55.001		
	55.045	Florida Commission for the Transportation Disadvantaged (CTD) Innovation and Service Development Grant
	55.045	Florida Commission for the Transportation Disadvantaged (CTD) Innovation and Service Development Grant
Subtotal for 55.045		
Total Commission for the Transportation Disadvantaged		
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

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

Award Identification No.	Subrecipient	Total Expenditures
CCE-22-MFCS	-	834,818
CCE-22-MFCS	-	764,407
CCE-22-MFCS	-	105,263
CCE-23-MFCS	-	256,341
CCE-23-MFCS	-	24,470
CCE-23-MFCS	-	223,776
	-	2,209,075
	-	2,878,715
G2A12	-	208,654
G2K47	-	64,040
		272,694
G2B13	-	73,357
G2L82	-	30,375
	-	103,732
		376,426
N/A	-	399,200
22/23-GR-CAC13	-	94,710
23/24-GR-CAC13	-	18,860
	-	113,570
	$ -	$ 3,767,911

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, 2023.

Note 3: BASIS OF PRESENTATION

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

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

Aging Cluster

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

Head Start Cluster

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

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, 2023, 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, 2023.

Note 8: SUBRECIPIENTS

The Agency did not provide federal or state funds to subrecipients for the fiscal year ended September 30, 2023.

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, 2023.

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, 2023.

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

Board of Directors
Mid Florida Community Services, Inc.
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, 2023, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 14, 2024.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Agency's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control.

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

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Agency's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards.*

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

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

Enterprise, Alabama
February 14, 2024

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

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

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

Opinion on Each Major Federal Program and Major State Project

We have audited Mid Florida Community Services, Inc.'s (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, 2023. The Agency's major federal programs and major state project are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Agency complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and major state project for the year ended September 30, 2023.

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

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

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

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

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

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

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

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

Enterprise, Alabama
February 14, 2024

Section I - Summary of Auditor's Results

Financial Statements

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

Federal Awards

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

Assistance Listing Number	Federal Program
93.044, 93.045 and 93.053	Aging Cluster
81.042	Weatherization Assistance Program

5. Dollar threshold used to distinguish between type A and type B programs	$940,678
6. Auditee qualified as low-risk under 2CFR 200.520	Yes

State Projects

1. Type of auditor's report issued on compliance for major programs	Unmodified
2. Internal control over major programs:	
a. Material weaknesses identified?	No
b. Significant deficiencies identified not considered to be material weaknesses?	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, 2023

Descriptions	Homemaker	Transportation	Screening
Salaries	$ 27,104	$ 2,014	$ 4,027
Payroll taxes and benefits	9,598	687	1,000
Travel	-	-	-
Building costs	-	-	-
Telephone and utilities	-	-	-
Supplies	-	-	79
Food costs	-	-	-
Sub-contractors	1,049,097	55,401	-
Other	-	-	-
Total expenses	1,085,799	58,102	5,106
Allocation of management and general	21,650	1,609	3,217
Total expenses after allocation	$ 1,107,449	$ 59,711	$ 8,323
TOTAL UNITS	43,996	6,194	364

See independent auditor's report.

Congregate Screening	Telephone Reassurance	Education	Recreation	Outreach
$ 7,393	$ 11,097	$ 139	$ 6,046	$ 58,507
2,585	3,661	13	1,937	6,606
-	-	-	-	7,986
-	-	-	-	-
1,038	3,060	-	-	-
123	-	82	854	8,110
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-				
11,139	17,818	234	8,837	81,209
5,905	8,864	111	4,829	46,734
$ 17,044	$ 26,682	$ 345	$ 13,666	$ 127,943
3,304	4,519	5	2,648	3,298

(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, 2023

Descriptions	Nutrition Education	Home Delivered Meals	Congregate Meals
Salaries	$ 10,674	$ 136,557	$ 59,686
Payroll taxes and benefits	2,341	53,940	18,634
Travel	-	5,152	5,757
Building costs	-	-	3,460
Telephone and utilities	-	12,710	10,840
Supplies	-	727	2,190
Food costs	-	538,022	531,445
Sub-contractors	-	-	-
Other	2,393	22,490	951
Total expenses	15,408	769,598	632,963
Allocation of management and general	8,526	109,078	47,676
Total expenses after allocation	$ 23,934	$ 878,676	$ 680,639
TOTAL UNITS	3,161	92,510	140,786

See independent auditor's report.

Respite	Personal Care	Emergency Alert Response	Case Management	Adult Day Health Care
$ 14,400	$ 12,442	$ 5,694	$ 152,009	$ 3,272
4,874	4,327	2,604	44,940	1,780
-	-	-	3,898	-
-	-	-	5,900	-
-	-	-	6,180	-
-	-	-	4,087	-
-	-	-	-	-
979,976	441,517	11,557	-	157,777
-	-	-	39,950	-
999,250	458,286	19,855	256,964	162,829
11,502	9,938	4,548	121,421	2,614
$ 1,010,752	$ 468,224	$ 24,403	$ 378,385	$ 165,443
42,260	18,563	14,661	3,013	2,297

(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, 2023

Descriptions	Supplemental	Material Aide	CHORE	CHORE ENHANCED
Salaries	$ -	$ -	$ -	$ -
Payroll taxes and benefits	-	-	-	-
Travel	-	-	-	-
Building costs	-	-	-	-
Telephone and utilities	-	-	-	-
Supplies	-	-	-	-
Food costs	-	-	-	-
Sub-contractors	218,241	20,788	750	1,675
Other	-	-	-	-
Total expenses	218,241	20,788	750	1,675
Allocation of management and general	-	-	-	-
Total expenses after allocation	$ 218,241	$ 20,788	$ 750	$ 1,675
TOTAL UNITS	446	427	30	67

HOUSING IMPROVEMENT	Services For Non-DOEA Programs	Total Program Cost	Management and General	Total
$ -	$ 3,785	$ 514,846	$ 156,243	$ 671,089
-	131	159,658	55,889	215,547
-	936	23,729	5,842	29,571
-	-	9,360	36,038	45,398
-	1	33,829	22,354	56,183
-	2,473	18,725	9,423	28,148
-	10,472	1,079,939	-	1,079,939
2,386	5,017	2,944,182	-	2,944,182
-	5,128	70,912	125,456	196,368
2,386	27,943	4,855,180	411,245	5,266,425
-	3,023	411,245	(411,245)	-
$ 2,386	$ 30,966	$ 5,266,425	$ -	$ 5,266,425
2	N/A	N/A	N/A	382,551

Mid Florida Community Services, Inc.
Schedule of Functional Expenses – Required by
Senior Connections Center, Inc.
For the Year Ended September 30, 2023

Descriptions	Homemaker	Transportation	Screening
Salaries	$ 2,888	$ 8,664	$ 2,708
Payroll taxes and benefits	656	1,966	546
Travel	-	-	-
Building costs	-	-	400
Telephone and utilities	-	-	623
Supplies	-	-	151
Food costs	-	-	-
Sub-contractors	524,597	6,000	-
Other	-	-	-
Total expenses	528,141	16,630	4,428
Allocation of management and general	1,465	4,395	1,374
Total expenses after allocation	$ 529,606	$ 21,025	$ 5,802
TOTAL UNITS	22,895	3,684	1,140

See independent auditor's report.

Telephone Reassurance	Education	Outreach	Nutrition Education	Home Delivered Meals
$ 3,610	$ 2,896	$ 27,141	$ 9,623	$ 79,646
983	688	6,780	2,404	19,714
-	-	258	129	4,567
400	400	-	682	3,314
540	2,493	3,479	2,982	1,862
184	184	1,295	190	642
-	-	-	-	1,045,942
-	-	-	-	-
-	-	-	366	3,236
5,717	6,661	38,953	16,376	1,158,923
1,831	1,469	13,767	4,881	40,400
$ 7,548	$ 8,130	$ 52,720	$ 21,257	$ 1,199,323
2,081	28	71	5,241	210,259

(Continued)

Mid Florida Community Services, Inc.
Schedule of Functional Expenses – Required by Senior Connections Center, Inc. (Continued)
For the Year Ended September 30, 2023

Descriptions	Congregate Meals	Respite	Adult Day Health Care	Material Aide
Salaries	$ 176,765	$ 3,455	$ -	$ -
Payroll taxes and benefits	44,341	5,902	-	-
Travel	6,035	-	-	-
Building costs	6,166	49	-	-
Telephone and utilities	2,630	2,081	-	-
Supplies	7,486	1,123	-	-
Food costs	275,577	-	-	-
Sub-contractors	-	512,402	93,056	42,186
Other	1,515	3,578	-	-
Total expenses	520,515	528,590	93,056	42,186
Allocation of management and general	89,664	1,753	-	-
Total expenses after allocation	$ 610,179	$ 530,343	$ 93,056	$ 42,186
TOTAL UNITS	49,291	21,917	1,233	N/A

See independent auditor's report.

Supplemental	Services For Other Non-DOEA Programs	Total Program Cost	Management and General	Total
$ -	$ 4,473	$ 321,869	$ 68,254	$ 390,123
-	203	84,183	20,498	104,681
-	305	11,294	2,206	13,500
-	-	11,411	-	11,411
-	-	16,690	-	16,690
-	69	11,324	-	11,324
-	10,877	1,332,396	-	1,332,396
161,949	10,244	1,350,434	-	1,350,434
-	1,229	9,924	72,310	82,234
161,949	27,400	3,149,525	163,268	3,312,793
-	2,269	163,268	(163,268)	-
$ 161,949	$ 29,669	$ 3,312,793	-	$ 3,312,793
2,164	N/A	N/A	N/A	320,004