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MSL
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Senior Connection Center, Inc. and Affiliate
Tampa, Florida

Opinion

We have audited the accompanying consolidated financial statements of Senior Connection Center, Inc. and Affiliate (the "Organization"), which comprise the consolidated statements of financial position as of December 31, 2023 and 2022, and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Organization as of December 31, 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 audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards,* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

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

To the Board of Directors
Senior Connection Center, Inc. and Affiliate

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

To the Board of Directors
Senior Connection Center, Inc. and Affiliate

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The accompanying schedule of expenditures of federal awards and accompanying schedule of expenditures of state financial assistance for the year ended December 31, 2023, appearing on pages 19 through 21, are presented for the purpose of additional analysis or to meet the requirements of Title 2 U.S. *Code of Federal Regulations,* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.650, *Rules of the Auditor General,* and are not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated 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 September 12, 2024 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

MSL, P.A.

Certified Public Accountants

Orlando, Florida
September 12, 2024

SENIOR CONNECTION CENTER, INC. AND AFFILIATE

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

December 31, 2023 and 2022

ASSETS

	2023	2022
CURRENT ASSETS		
Cash and cash equivalents	$ 5,189,042	$ 2,649,621
Investments	1,085,893	789,105
Due from grantors	4,870,987	6,070,937
Prepaid expenses and other assets	102,804	146,273
TOTAL CURRENT ASSETS	11,248,726	9,655,936
FURNITURE AND EQUIPMENT, net	51,957	29,946
RIGHT-OF-USE LEASE ASSET, net	765,325	997,729
TOTAL ASSETS	$ 12,066,008	$ 10,683,611

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts payable and accrued expenses	$ 1,886,402	$ 1,448,813
Due to subrecipients	4,638,812	4,574,555
Refundable advances	-	156,864
Operating lease obligation	233,572	231,790
TOTAL CURRENT LIABILITIES	6,758,786	6,412,022
DEFERRED REVENUE	513,288	-
OPERATING LEASE OBLIGATION, net	581,173	814,746
TOTAL LIABILITIES	7,853,247	7,226,768
COMMITMENTS AND CONTINGENCIES		
NET ASSETS WITHOUT DONOR RESTRICTIONS	4,212,761	3,456,843
TOTAL LIABILITIES AND NET ASSETS	$ 12,066,008	$ 10,683,611

The accompanying notes are an integral part of the consolidated financial statements.

SENIOR CONNECTION CENTER, INC. AND AFFILIATE

CONSOLIDATED STATEMENTS OF ACTIVITIES

Years Ended December 31, 2023 and 2022

	2023	2022
SUPPORT AND REVENUE:		
Public support - federal grants	$ 19,015,015	$ 16,840,625
Public support - state grants	15,794,878	12,911,963
Public support - other grants	98,403	5,356
Program service revenue	6,057,937	4,622,528
Contributions and other income	123,591	108,887
Interest income	40,876	10,022
TOTAL SUPPORT AND REVENUE	41,130,700	34,499,381
EXPENSES:		
Program Services:		
Older Americans Act	12,405,279	8,985,473
Other Older Americans Act Services	2,651,535	3,440,949
Nutrition Services Incentive Program (NSIP)	702,448	704,213
Aging Resource Center	859,294	830,515
Community Care for the Elderly	7,538,982	7,381,056
Home Care for the Elderly	824,890	985,657
Alzheimer's Disease Initiative	4,601,607	3,280,581
Emergency Home Energy Assistance Program (EHEAP)	639,164	1,176,867
Serving Health Insurance Needs of Elders (SHINE)	330,800	301,302
Senior Medicare Patrol Program (SMP)	36,233	27,333
Medicare Improvements for Patients and Providers Act of 2008 (MIPPA)	159,209	124,043
Medicaid waiver specialist	261,642	249,201
Local service provider	785,122	263,465
Other DOEA programs	650,672	-
Other non-DOEA programs	5,710,979	4,228,706
TOTAL PROGRAM SERVICES	38,157,856	31,979,361
SUPPORTING SERVICES:		
Board operations	124,524	177,266
Management and general	2,092,402	1,669,551
TOTAL SUPPORT SERVICES	2,216,926	1,846,817
TOTAL EXPENSES	40,374,782	33,826,178
CHANGE IN NET ASSETS	755,918	673,203
NET ASSETS WITHOUT DONOR RESTRICTIONS - BEGINNING OF YEAR	3,456,843	2,783,640
NET ASSETS WITHOUT DONOR RESTRICTIONS - END OF YEAR	$ 4,212,761	$ 3,456,843

The accompanying notes are an integral part of the consolidated financial statements.

SENIOR CONNECTION CENTER, INC. AND AFFILIATE

CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES

Year Ended December 31, 2023

	Program Services								
	Older Americans Act	Other Older Americans Act Services	NSIP	Aging Resource Center	Community Care for the Elderly	Home Care for the Elderly	Alzheimer's Disease Initiative	EHEAP	SHINE
Salaries	$ 713,727	$ 195,580	$ -	$ 448,434	$ 409,553	$ -	$ 207,672	$ -	$ 209,356
Payroll taxes and benefits	176,127	49,763	-	105,937	83,200	-	50,210	-	33,577
Subrecipient services	11,367,737	2,191,172	702,448	-	6,919,614	824,890	4,269,080	639,164	-
Occupancy costs	69,457	19,181	-	52,351	47,147	-	30,261	-	17,601
Communications and postage	17,756	3,542	-	22,825	12,979	-	8,065	-	11,182
Equipment and maintenance	7,994	2,125	-	4,091	5,919	-	5,018	-	6,777
Printing and supplies	11,260	41,493	-	6,508	3,970	-	3,265	-	5,628
Professional fees and contract services	11,792	9,583	-	208,086	46,308	-	21,451	-	27,779
Advertising	99	-	-	-	-	-	-	-	3,536
Insurance	3,934	778	-	3,170	2,828	-	1,721	-	1,493
Other	25,396	138,318	-	7,892	7,464	-	4,864	-	13,871
Depreciation	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES BEFORE ALLOCATION	12,405,279	2,651,535	702,448	859,294	7,538,982	824,890	4,601,607	639,164	330,800
Allocation of management and general	680,249	145,398	38,519	47,120	413,403	45,233	252,331	35,049	18,140
TOTAL EXPENSES	$ 13,085,528	$ 2,796,933	$ 740,967	$ 906,414	$ 7,952,385	$ 870,123	$ 4,853,938	$ 674,213	$ 348,940

The accompanying notes are an integral part of the consolidated financial statements.

SENIOR CONNECTION CENTER, INC. AND AFFILIATE

CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES *(Continued)*

Year Ended December 31, 2023

	Program Services							Support Services			
	SMP	MIPPA	Medicaid Waiver Specialist	Local Service Provider	Other DOEA Programs	Other Non-DOEA Programs	Total Program Services	Board Operations	Management and General	Total Supporting Services	Total
Salaries	$ 21,072	$ 102,339	$ 188,986	$ -	$ -	$ 286,753	$ 2,783,472	$ 48,888	$ 1,070,083	$ 1,118,971	$ 3,902,443
Payroll taxes and benefits	3,196	29,945	45,986	-	-	65,177	643,118	(4,116)	250,204	246,088	889,206
Subrecipient services	-	-	-	785,122	72,650	4,898,316	32,670,193	-	11,200	11,200	32,681,393
Occupancy costs	6,253	9,593	12,403	-	-	16,635	280,882	613	83,348	83,961	364,843
Communications and postage	1,057	1,629	3,897	-	-	3,820	86,752	273	19,766	20,039	106,791
Equipment and maintenance	472	833	774	-	-	13,004	47,007	140	28,934	29,074	76,081
Printing and supplies	2,009	7,852	2,627	-	-	4,364	88,976	8,844	14,847	23,691	112,667
Professional fees and contract services	341	1,626	2,789	-	-	313,423	643,178	1,972	381,292	383,264	1,026,442
Advertising	708	3,624	-	-	-	1,226	9,193	800	138,860	139,660	148,853
Insurance	327	512	826	-	-	960	16,549	-	4,674	4,674	21,223
Other	798	1,256	3,354	-	578,022	107,301	888,536	47,218	89,194	136,412	1,024,948
Depreciation	-	-	-	-	-	-	-	19,892	-	19,892	19,892
TOTAL EXPENSES BEFORE ALLOCATION	36,233	159,209	261,642	785,122	650,672	5,710,979	38,157,856	124,524	2,092,402	2,216,926	40,374,782
Allocation of management and general	1,987	8,730	14,347	43,052	35,680	313,164	2,092,402	-	(2,092,402)	(2,092,402)	-
TOTAL EXPENSES	$ 38,220	$ 167,939	$ 275,989	$ 828,174	$ 686,352	$ 6,024,143	$ 40,250,258	$ 124,524	$ -	$ 124,524	$ 40,374,782

The accompanying notes are an integral part of the consolidated financial statements.

SENIOR CONNECTION CENTER, INC. AND AFFILIATE

CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES *(Continued)*

Year Ended December 31, 2022

	Program Services								
	Older Americans Act	Other Older Americans Act Services	NSIP	Aging Resource Center	Community Care for the Elderly	Home Care for the Elderly	Alzheimer's Disease Initiative	EHEAP	SHINE
Salaries	$ 584,213	$ 189,164	$ -	$ 428,704	$ 395,071	$ -	$ 210,549	$ -	$ 168,210
Payroll taxes and benefits	134,325	40,287	-	92,593	79,484	-	43,915	-	30,103
Subrecipient services	8,142,426	3,165,974	704,213	-	6,787,637	985,657	2,986,469	1,176,867	-
Occupancy costs	53,890	13,102	-	53,357	45,167	-	21,104	-	15,433
Communications and postage	14,754	3,001	-	20,078	12,970	-	6,178	-	10,370
Equipment and maintenance	11,861	1,267	-	6,337	4,721	-	2,573	-	6,006
Printing and supplies	6,752	1,265	-	7,719	3,274	-	1,610	-	19,817
Professional fees and contract services	9,579	4,304	-	211,356	45,785	-	3,468	-	35,510
Advertising	-	-	-	-	-	-	-	-	863
Insurance	3,231	736	-	3,272	2,358	-	1,579	-	1,420
Other	24,442	21,849	-	7,099	4,589	-	3,136	-	13,570
Depreciation	-	-	-	-	-	-	-	-	-
TOTAL EXPENSES BEFORE ALLOCATION	8,985,473	3,440,949	704,213	830,515	7,381,056	985,657	3,280,581	1,176,867	301,302
Allocation of management and general	469,106	179,642	36,765	43,359	385,344	51,458	171,270	61,441	15,730
TOTAL EXPENSES	$ 9,454,579	$ 3,620,591	$ 740,978	$ 873,874	$ 7,766,400	$ 1,037,115	$ 3,451,851	$ 1,238,308	$ 317,032

The accompanying notes are an integral part of the consolidated financial statements.

SENIOR CONNECTION CENTER, INC. AND AFFILIATE

CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES *(Continued)*

Year Ended December 31, 2022

	Program Services						Support Services			
	SMP	MIPPA	Medicaid Waiver Specialist	Local Service Provider	Other Non-DOEA Programs	Total Program Services	Board Operations	Management and General	Total Supporting Services	Total
Salaries	$ 12,777	$ 86,268	$ 177,969	$ -	$ 187,471	$ 2,440,396	$ 31,332	$ 1,125,646	$ 1,156,978	$ 3,597,374
Payroll taxes and benefits	1,973	20,295	36,301	-	46,154	525,430	5,009	251,615	256,624	782,054
Subrecipient services	-	-	-	263,465	3,712,505	27,925,213	-	-	-	27,925,213
Occupancy costs	3,858	8,365	14,583	-	9,749	238,608	40,127	77,764	117,891	356,499
Communications and postage	785	1,717	3,738	-	2,457	76,048	869	20,465	21,334	97,382
Equipment and maintenance	321	1,158	2,074	-	890	37,208	-	10,330	10,330	47,538
Printing and supplies	1,310	570	3,938	-	1,138	47,393	3,613	10,189	13,802	61,195
Professional fees and contract services	556	1,540	6,890	-	230,402	549,390	854	82,090	82,944	632,334
Advertising	5,204	2,546	-	-	325	8,938	4,000	2,257	6,257	15,195
Insurance	218	500	881	-	547	14,742	-	4,438	4,438	19,180
Other	331	1,084	2,827	-	37,068	115,995	77,497	84,757	162,254	278,249
Depreciation	-	-	-	-	-	-	13,965	-	13,965	13,965
TOTAL EXPENSES BEFORE ALLOCATION	27,333	124,043	249,201	263,465	4,228,706	31,979,361	177,266	1,669,551	1,846,817	33,826,178
Allocation of management and general	1,427	6,476	13,010	13,755	220,768	1,669,551	-	(1,669,551)	(1,669,551)	-
TOTAL EXPENSES	$ 28,760	$ 130,519	$ 262,211	$ 277,220	$ 4,449,474	$ 33,648,912	$ 177,266	$ -	$ 177,266	$ 33,826,178

The accompanying notes are an integral part of the consolidated financial statements.

SENIOR CONNECTION CENTER, INC. AND AFFILIATE

CONSOLIDATED STATEMENTS OF CASH FLOWS

Years Ended December 31, 2023 and 2022

	2023	2022
CASH FLOWS FROM OPERATING ACTIVITIES		
Change in net assets	$ 755,918	$ 673,203
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	19,892	13,965
Changes in operating assets and liabilities:		
Due from grantors	1,199,950	(2,635,097)
Prepaid expenses and other assets	43,469	(38,616)
Right-of-use lease assets	232,404	(997,729)
Accounts payable and accrued expenses	437,589	250,073
Due to subrecipients	64,257	2,290,299
Refundable advances	(156,864)	100,109
Deferred revenue	513,288	-
Operating lease obligation	(231,791)	1,046,536
NET CASH PROVIDED BY OPERATING ACTIVITIES	2,878,112	702,743
CASH FLOWS FROM INVESTING ACTIVITIES		
Net change in investments	(296,788)	(189,222)
Purchase of furniture and equipment	(41,903)	(9,746)
NET CASH USED IN INVESTING ACTIVITIES	(338,691)	(198,968)
NET CHANGE IN CASH AND CASH EQUIVALENTS	2,539,421	503,775
CASH AND CASH EQUIVALENTS AT BEGINNING OF YEAR	2,649,621	2,145,846
CASH AND CASH EQUIVALENTS AT END OF YEAR	$ 5,189,042	$ 2,649,621

The accompanying notes are an integral part of the consolidated financial statements.

SENIOR CONNECTION CENTER, INC. AND AFFILIATE

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Years Ended December 31, 2023 and 2022

NOTE 1 - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

Senior Connection Center, Inc. ("SCC") is a not-for-profit organization incorporated under the laws of the state of Florida on February 2, 1981. SCC administers a network of services for the 60+ year old population in Hillsborough, Manatee, Polk, Highlands, and Hardee Counties. SCC exists to promote the independence, dignity, health, and well-being of the elder citizens; to plan, fund, and administer a coordinated system of services for seniors; to facilitate and enhance service delivery; and to advocate for the needs and concerns of older Americans. Care Connections, Inc. ("Care Connections"), a not-for-profit organization, was established in 2006 to provide educational seminars, provide community events, and raise public awareness to benefit older adults and assist them with unmet health and social service needs. All programs of SCC relate to assisting the elderly. Financial resources for accomplishment of the activities of SCC are principally in the form of federal and state government grants. SCC awards contracts to service providers who directly provide the services to the aging population.

Principles of Consolidation

The consolidated financial statements include the accounts of SCC and Care Connections (collectively, the "Organization"). These entities are related through an economic interest and the direct ability to determine the direction of management. All significant intercompany balances and transactions have been eliminated in consolidation.

Net Assets

Net assets are presented based on the existence or absence of donor-imposed restrictions. In these consolidated financial statements, net assets are reported as follows:

Without Donor Restrictions - Net assets that are not subject to donor-imposed restrictions.

With Donor Restrictions - Net assets whose use is subject to donor-imposed stipulations for a particular purpose or period of time. Donor restrictions can be temporary in nature and fulfilled by actions or the passage of time, or can be perpetual and be maintained permanently by the Organization. The Organization had no net assets with donor restrictions at December 31, 2023 or 2022.

NOTE 1 - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP") requires management to make estimates and assumptions that affect the reported amounts and disclosures in the financial statements. Actual results could differ from those estimates, and such differences could be material.

Cash and Cash Equivalents

The Organization considers all highly liquid financial instruments with a maturity of three months or less at date of purchase to be cash and cash equivalents, except for cash and cash equivalents held in investments. The Organization does not include cash or cash equivalents classified as investments as restricted cash when preparing its consolidated statements of cash flows.

Investments

The Organization's investments are reported at fair value. Fair value is determined using the quoted closing or latest bid prices on active exchanges, if available. Realized gains and losses are calculated based on proceeds received less carrying value at the beginning of the reporting period. The cost of securities sold is based on the average cost method. Changes in unrealized gains and losses represent the change in the market value of investment holdings during the period.

Due from Grantors

Amounts due from grantors represent amounts receivable from grantor agencies for allowable expenses incurred at or before the end of the year. Amounts due from grantor agencies are recorded at the net amount expected to be collected. There was no allowance at December 31, 2023 or 2022.

Furniture and Equipment

Furniture and equipment is stated at cost if purchased or at estimated fair market value at the date of receipt if acquired by gift. The Organization capitalizes expenditures for furniture and equipment in excess of $1,000. Depreciation is provided on a straight-line basis over the estimated useful lives of the respective assets, generally five years. Leasehold improvements are depreciated over the lesser of the estimated useful life of the asset or the lease term. Maintenance and repair costs are expensed as incurred. The Organization has restrictions on disposals of fixed assets pursuant to grantor contracts. The Organization can gift furniture and equipment to its providers or dispose of assets with the permission of the grantor. During 2023 and 2022, the Organization did not dispose of any depreciable assets acquired under grantor contracts.

NOTE 1 - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

Due to Subrecipients

Amounts due to subrecipients represent amounts requested for reimbursement from the Organization for allowable expenses incurred or services performed by the subrecipients on or before the year end.

Leases

The Organization recognizes and measures its leases in accordance with Financial Accounting Standards Board Accounting Standards Codification ("ASC") Topic 842, *Leases* (see Note 5). Right-of-use ("ROU") assets and lease liabilities are measured, categorized, and recognized at lease commencement. The Organization has elected not to recognize ROU assets and obligations for leases with an initial term of 12 months or less. To the extent a lease arrangement includes both lease and non-lease components, the components are combined as one component.

Operating lease ROU assets and associated lease liabilities are recognized based on the present value of future minimum lease payments to be made over the expected lease term. The Organization uses the rate implicit in a lease if it is determinable. When the rate implicit in the lease is not determinable, the risk-free rate as of the commencement date is used to determine the present value of the lease payments. Lease expense for lease payments is recognized on a straight-line basis over the lease term.

Revenue Recognition

Support received from governmental grants are recorded as grant revenue, based upon the terms of the support agreement, which generally requires certain activities performed or reimbursable costs to be incurred for the funds to be earned and recognized as revenue. Funds received in advance of the activities performed or costs incurred are recorded as refundable advances and deferred revenue.

Gifts of cash and other assets received with donor stipulations that limit the use of the donated assets are reported as a donor-restricted contribution. When a restriction ends, or the purpose of the restriction is accomplished, donor-restricted net assets are reclassified to net assets without donor restrictions and are reported as net assets released from restriction. Donor-restricted contributions whose restrictions are met within the same reporting period are reported as contributions without donor restrictions in that period.

Program service fees consist of program administration and other program services performed for the Veterans Administration. Revenues are reported at the estimated amounts to be collected at the time service is rendered or reimbursed costs are incurred. The performance obligation is generally recognized with the delivery of service.

NOTE 1 - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

In-Kind Contributions

Contributions of noncash assets are recorded at estimated fair value in the period received. In accordance with U.S. GAAP, the Organization records contributed services if the services received create or enhance long-lived assets or require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Donated services recognized as in-kind contributions approximated $28,000 and $12,000 for the years ended December 31, 2023 and 2022, respectively.

A significant number of unpaid volunteers donate their services in support of all program areas of the Organization. No amounts have been reflected in these consolidated financial statements for these donated services because they do not meet the above recognition criteria. The estimated fair value of the volunteers' donated services is approximately $231,000 and $175,000 for the years ended December 31, 2023 and 2022, respectively.

Fair Value of Financial Instruments

The carrying amounts of the Organization's short-term financial instruments approximate their fair value.

Income Taxes

SCC and Care Connections are not-for-profit corporations organized under the laws of the state of Florida and have been granted recognition of their tax-exempt status under Section 501(c)(3) of the Internal Revenue Code. Accordingly, income earned in furtherance of their tax-exempt purposes is exempt from federal income taxes and, as a result, these consolidated financial statements include no provision or liability for income taxes.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the consolidated statements of functional expenses. Accordingly, certain costs are directly attributed to the specific program or supporting service, and other costs have been allocated based upon relative time spent by employees, square footage, or other criteria. Salaries and other expenses that are associated with a specific program are charged directly to that program. Salaries and other expenses that benefit more than one program are allocated to the various programs based on the relative benefit provided. For grant purposes, general and administrative expenses were allocated to program services based on the total of the individual program service to total program services.

Reclassifications

Certain reclassifications have been made to the 2022 consolidated financial statements to conform to the 2023 presentation. Such reclassifications had no effect on the previously reported net income for the year ended December 31, 2022.

NOTE 1 - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

Advertising Costs

The Organization uses advertising to create awareness of services available and promote its programs among the audiences it serves. Advertising costs are expensed as incurred. Advertising expense for the years ended December 31, 2023 and 2022 was approximately $149,000 and $15,000, respectively.

Subsequent Events

Events and transactions have been evaluated for potential recognition or disclosure through September 12, 2024, the date the consolidated financial statements were available to be issued.

In July 2024, the Organization transferred $1,000,000 to the Community Foundation of Tampa Bay ("CFTB") to invest $900,000 in a reserve fund and the remaining $100,000 in an endowment fund. The endowment funds are subject to variance power by the CFTB with the Organization retaining a beneficial interest in the endowment fund held at CFTB.

NOTE 2 - INVESTMENTS AND FAIR VALUE MEASUREMENTS

Investments consist of short-term Treasury bills.

The fair value of financial instruments is presented based upon a hierarchy of levels that prioritizes the inputs of valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

If available, quoted market prices are used to value investments. Debt securities are valued at the closing price reported on the major market on which the individual securities are traded.

The following tables set forth, by level, within the fair value hierarchy, the Organization's investments measured at fair value as of December 31, 2023 and 2022:

December 31, 2023	**Level 1**	**Level 2**	**Level 3**	**Total**
Treasury bills	**$ 1,085,893**	**$ -**	**$ -**	**$ 1,085,893**

December 31, 2022	Level 1	Level 2	Level 3	Total
Treasury bills	$ 789,105	$ -	$ -	$ 789,105

NOTE 3 - LIQUIDITY

Financial assets available to meet cash needs for general expenditures within one year of the consolidated statements of financial position consist of the following at December 31, 2023 and 2022:

	2023	2022
Cash and cash equivalents	**$ 5,189,042**	$ 2,649,621
Investments	**1,085,893**	789,105
Due from grantors	**4,870,987**	6,070,937
	$ 11,145,922	$ 9,509,663

As part of a cash and liquidity management policy, the Organization structures its financial assets to be available as its general expenditures, liabilities, and other obligations become due. It is the practice of management to budget expenditures to equal budgeted funding for the year. The Organization has a goal to maintain financial assets on hand to meet 60 days of normal operating expenses and may invest cash in excess of requirements in Treasury bills. In addition, the Organization has lines of credit available to assist with any short-term liquidity needs should they choose to use them (see Note 6).

NOTE 4 - FURNITURE AND EQUIPMENT

Furniture and equipment consists of the following at December 31, 2023 and 2022:

	2023	2022
Furniture and office equipment	**$ 172,278**	$ 172,278
Computer equipment and software	**104,805**	104,805
Leasehold improvements	**50,111**	8,208
Less accumulated depreciation	**(275,237)**	(255,345)
	$ 51,957	$ 29,946

NOTE 5 - LEASE COMMITMENTS

The Organization has entered into noncancelable operating lease agreements for office equipment and office space which expire at varying dates through June 2027, and have a weighted-average remaining lease term of 3.44 years at December 31, 2023.

The leases are classified as operating leases and are initially measured at the present value of future lease payments over the lease term using discount rates that resulted in an estimated weighted-average discount rate of 1.36%. The ROU lease asset is amortized over the respective lease period using the straight-line method and the lease liability is reduced by the respective lease payments. The Organization paid approximately $241,000 and $196,000 in lease payments during 2023 and 2022, respectively. Amortization expense for the ROU lease asset was approximately $242,000 and $245,000 for the years ended December 31, 2023 and 2022, respectively.

NOTE 5 - LEASE COMMITMENTS *(Continued)*

Future minimum lease payments under the operating leases as of December 31, 2023 are approximately as follows:

Year Ending December 31,	Amount
2024	$ 243,000
2025	232,000
2026	239,000
2027	120,000
Total future minimum payments	834,000
Less present value discount	(19,000)
Present value of lease liabilities	$ 815,000

NOTE 6 - LINES OF CREDIT

The Organization has two lines of credit of $150,000 and $250,000 with a financial institution. The lines of credit are subject to annual renewals and have a variable rate of interest based on the prime rate published by the Wall Street Journal. There were no advances on either of these lines of credit in 2023 or 2022 and no amounts outstanding at December 31, 2023 or 2022. The lines of credits mature in February 2025.

NOTE 7 - DEFERRED REVENUE

During 2023, the Organization received a $600,000 grant advance as a response to Hurricane Ian. All proceeds are to be used for rebuilding efforts. During the year ended December 31, 2023, the Organization incurred qualifying costs of approximately $87,000, resulting in a deferred revenue balance of approximately $513,000 as of December 31, 2023.

NOTE 8 - CONTRACT MATCHING REQUIREMENTS

The Organization is required to meet program matching requirements through cash or in-kind contributions. These requirements are partially met by the Organization and are proportionately passed through to subrecipients through contractual provisions in their provider contracts. For the years ended December 31, 2023 and 2022, the total program matching requirement was approximately $518,000 and $552,000, respectively. During the years ended December 31, 2023 and 2022, the Organization had matching amounts of approximately $1,295,000 and $688,000, respectively.

NOTE 9 - COMMITMENTS AND CONTINGENCIES

Employee Benefit Plan

The Organization has established a 403(b) plan and a 401(k) profit-sharing plan (the "Plans") for eligible employees. The Plans provide, among other things, for the Organization to match up to 4% of participants' voluntary contributions to the Plans and to make additional discretionary contributions to the Plans, which are allocated among participants without regard to their voluntary contributions. The Organization charged approximately $215,000 and $198,000 for its contributions to the Plans for the years ended December 31, 2023 and 2022, respectively.

Credit Risk and Economic Dependence

Financial instruments which potentially subject the Organization to concentrations of credit risk principally consist of cash and cash equivalents, investments, and due from grantors. The Organization maintains its cash in bank deposit accounts, which, at times, may exceed federally insured limits. Credit risk with respect to due from grantors is somewhat mitigated by the nature of the receivables and the taxing authority of the governmental entities funding the programs.

The Organization performs its program services with funds received primarily from government agencies. A significant reduction in the level of this funding, if this were to occur, could have a negative effect on the Organization's programs and activities.

Governmental funding is subject to statutory and regulatory changes, administrative rulings, interpretations of policy, intermediary determinations, and governmental funding restrictions, all of which may materially affect program reimbursement to recipient agencies. Changes in the reimbursement policies, as a result of legislative and regulatory actions, could adversely affect the revenues of the Organization.

Insurance Programs

The Organization is self-insured for its employee health insurance. The Organization purchases stop-loss insurance to limit its exposure. The current stop-loss policy reimburses the Organization for individual claims in excess of $75,000. A liability for unpaid claims and the associated claims expense, including incurred but not reported claims, is estimated based on past claims experience and is included in the consolidated statements of financial position. As of and for the years ended December 31, 2023 and 2022, there was no liability for unpaid claims nor any associated claims expense.

SUPPLEMENTARY INFORMATION

SENIOR CONNECTION CENTER, INC. AND AFFILIATE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended December 31, 2023

Federal Grantor Pass-Through Grantor Program Title	Federal AL Number	Contract / Grant Number	Federal Expenditures	Pass through to Subrecipients
U.S. Department of Health and Human Services				
Passed through the Florida Department of Elder Affairs				
Administration on Aging:				
Title III-D, Special Programs for the Aging				
01/01/2023 - 12/31/2023				
(OAA Title IIID Health & Wellness Promotion) (Preventive Health)	93.043	FA023	$ 129,984	$ -
RP Title IIID Health & Wellness Promotion				
09/01/2021 - 09/30/2024	93.043	FRP21.A4	98,006	-
			227,990	-
Title III-E, National Family Caregiver Support				
01/01/2023 - 12/31/2023	93.052	FA023	1,481,730	1,166,400
American Rescue Plan Title IIIE				
09/01/2021 - 09/30/2024	93.052	FRP21.A4	393,505	321,241
Total National Family Caregiver Support			1,875,235	1,487,641
Title VII, Special Programs for the Aging				
01/01/2023 - 12/31/2023 (OAA Title VII Elder Abuse Prevention)	93.041	F7023	20,717	-
Aging Cluster:				
Title III Admin, Special Programs for the Aging				
01/01/2023 - 12/31/2023	93.044	FA023	987,431	-
Title IIIB, Special Programs for the Aging				
01/01/2023 - 12/31/2023	93.044	FA023	3,526,909	2,955,369
Title IIIC1, Special Programs for the Aging				
01/01/2023 - 12/31/2023	93.045	FA023	2,071,069	2,071,069
Title IIIC2, Special Programs for the Aging				
01/01/2023 - 12/31/2023	93.045	FA023	5,174,898	5,174,898
Nutrition Services Incentive Program				
01/01/2023 - 12/31/2023	93.053	FA023	702,450	702,450
Coronavirus Consolidated Appropriations Act (CCAA) COVA				
02/01/2021 - 06/30/2023	93.044	FCV021.A1	144,000	-
American Rescue Plan Administration				
09/01/2021 - 09/30/2024	93.044	FRP21.A4	266,751	-
American Rescue Plan Title IIIB				
09/01/2021 - 09/30/2024	93.044	FRP21.A4	1,137,959	847,865
American Rescue Plan Title III C1				
09/01/2021 - 09/30/2024	93.045	FRP21.A4	393,016	393,016
American Rescue Plan Title III C2				
09/01/2021 - 09/30/2024	93.045	FRP21.A4	629,047	629,047
Total Aging Cluster			15,033,530	12,773,714
Total Administration on Aging			17,157,472	14,261,355

See Independent Auditor's Report.

SENIOR CONNECTION CENTER, INC. AND AFFILIATE

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS *(Continued)*

Year Ended December 31, 2023

Federal Grantor Pass-Through Grantor Program Title	Federal AL Number	Contract / Grant Number	Federal Expenditures	Pass through to Subrecipients
U.S. Department of Health and Human Services				
Passed through the Florida Department of Elder Affairs				
Medicare Enrollment Assistance Program:				
Medicare Improvements for Patients and Providers Act of 2008 (MIPPA)				
09/01/2022 - 08/31/2023	93.071	FB022	$ 111,912	$ -
09/01/2023 - 08/31/2024	93.071	FB023	47,295	-
Total Medicare Enrollment Assistance Program			159,207	-
Senior Medicare Patrol Program:				
Senior Medicare Patrol Program (SMP)				
06/01/2022 - 05/31/2023	93.048	FG022-A.1	14,774	-
06/01/2023 - 05/31/2024	93.048	FG023	21,461	-
Total Senior Medicare Patrol Program			36,235	-
Low-Income Home Energy Assistance Program:				
Low-Income Home Energy Assistance, American Rescue Plan (ARP)				
04/01/2021 - 06/30/2024	93.568	FPO21-A7	655,401	639,164
Total Low-Income Home Energy Assistance Program			655,401	639,164
Total U.S. Department of Health and Human Services			18,008,315	14,900,519
Centers for Medicare and Medicaid Services:				
Medical Assistance Program:				
Medical Assistance Program				
07/01/2022 - 06/30/2023	93.778	FX020.A3	65,359	-
07/01/2023 - 06/30/2024	93.778	FX020.A3	65,461	-
Aging and Disability Resource Center				
07/01/2022 - 06/30/2023	93.778	FX020.A3	218,549	-
07/01/2023 - 06/30/2024	93.778	FX020.A3	211,098	-
Total Medical Assistance Program			560,467	-
Centers for Medicare and Medicaid Services Research:				
Demonstrations and Evaluations Program				
Serving Health Insurance Needs of Elders				
04/01/2022 - 03/31/2023	93.324	FN022	78,030	-
04/01/2023 - 03/31/2024	93.324	FN023	252,766	-
Total Centers for Medicare and Medicaid Services Research, Demonstrations and Evaluations Program			330,796	-
Total Centers for Medicare and Medicaid Services			891,263	-
Total Expenditures of Federal Awards			$ 18,899,578	$ 14,900,519

See Independent Auditor's Report.

SENIOR CONNECTION CENTER, INC. AND AFFILIATE

SCHEDULE OF EXPENDITURES OF STATE FINANCIAL ASSISTANCE

Year Ended December 31, 2023

State Grantor Pass-Through Grantor Program Title	State CSFA Number	Contract / Grant Number	State Expenditures	Pass through to Subrecipients
Florida Department of Elder Affairs				
Home Care for the Elderly Program				
Home Care for the Elderly 07/01/2022 - 06/30/2023	65.001	FH022	$ 480,604	$ 442,483
Home Care for the Elderly 07/01/2023 - 06/30/2024	65.001	FH023	414,016	382,403
Enhanced Home Care for the Elderly 11/01/2022-03/31/2024	65.001	FE022	1,052,871	83,849
Total Home Care for the Elderly Program			1,947,491	908,735
Alzheimer's Respite Services Program				
Alzheimer's Respite Services 07/01/2022 - 06/30/2023	65.004	FZ022	2,429,569	2,184,508
Alzheimer's Respite Services 07/01/2023 - 06/30/2024	65.004	FZ023	2,296,901	2,084,571
Total Alzheimer's Respite Services Program			4,726,470	4,269,079
Local Services Program				
Local Services Program 07/01/2022 - 06/30/2023	65.009	FL022	504,838	503,059
Local Services Program 07/01/2023 - 06/30/2024	65.009	FL023	283,144	282,063
Total Local Services Program			787,982	785,122
Community Care for the Elderly Program				
Community Care for the Elderly 07/01/2022 - 06/30/2023	65.010	FC022	4,033,346	3,686,358
Community Care for the Elderly 07/01/2023 - 06/30/2024	65.010	FC023	3,567,902	3,233,257
Total Community Care for the Elderly Program			7,601,248	6,919,615
Total Expenditures of State Financial Assistance			$ 15,063,191	$ 12,882,551

See Independent Auditor's Report.

SENIOR CONNECTION CENTER, INC. AND AFFILIATE

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

Year Ended December 31, 2023

(1) Basis of Presentation

The accompanying schedule of expenditures of federal awards and schedule of expenditures of state financial assistance include the federal and state grant activity of Senior Connection Center, Inc. and Affiliate (the "Organization") and are presented on the accrual basis of accounting. The information in these schedules is presented in accordance with accounting principles generally accepted in the United States of America and the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.650, *Rules of the Auditor General* of the State of Florida. Because the schedules present only a select portion of the operations of the Organization, they are not intended to, and do not, present the consolidated financial position, activities, functional expenses, or cash flows of the Organization.

Some amounts presented in the schedules may differ from amounts presented or used in the preparation of the consolidated financial statements.

(2) Indirect Cost Rate

The Organization did not utilize the 10% de minimis indirect cost rates for reimbursement of grant expenditures for the year ended December 31, 2023.

COMPLIANCE REPORTS

MSL
Certified Public Accountants

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

To the Board of Directors
Senior Connection Center, Inc. and Affiliate
Tampa, Florida

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Senior Connection Center, Inc. and Affiliate (the "Organization"), which comprise the consolidated statement of financial position as of December 31, 2023, and the related consolidated statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated September 12, 2024.

Report on Internal Control over Financial Reporting

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

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 consolidated 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 may exist that have not been identified.

To the Board of Directors
Senior Connection Center, Inc. and Affiliate

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization's consolidated financial statements are free of 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 determination of financial statement amounts. 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.

MSL, P.A.

Certified Public Accountants

Orlando, Florida
September 12, 2024

MSL
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND CHAPTER 10.650, *RULES OF THE AUDITOR GENERAL*

To the Board of Directors
Senior Connection Center, Inc. and Affiliate
Tampa, Florida

Report on Compliance for Each Major Federal Program and State Project

Opinion on Each Major Federal Program and State Project

We have audited Senior Connection Center, Inc. and Affiliate's (the "Organization") compliance with the compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the Department of Financial Services *State Projects Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs and state projects for the year ended December 31, 2023. The Organization's major federal programs and state projects are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended December 31, 2023.

Basis for Opinion on Each Major Federal Program and State Project

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

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

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Organization's 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 Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards,* the Uniform Guidance, and Chapter 10.650, *Rules of the Auditor General,* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization'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, *Rules of the Auditor General,* we:

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

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

To the Board of Directors
Senior Connection Center, Inc. and Affiliate

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, *Rules of the Auditor General*. Accordingly, this report is not suitable for any other purpose.

MSL, P.A.

Certified Public Accountants

Orlando, Florida
September 12, 2024

SENIOR CONNECTION CENTER, INC. AND AFFILIATE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended December 31, 2023

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued:	**Unmodified**			
Internal control over financial reporting:				
Material weakness(es) identified?	____	Yes	X	No
Significant deficiency(ies) identified?	____	Yes	X	None Reported
Noncompliance material to financial statements noted?	____	Yes	X	No

Federal Awards and State Projects

Internal control over major federal programs and state projects:				
Material weakness(es) identified?	____	Yes	X	No
Significant deficiency(ies) identified?	____	Yes	X	None Reported
Type of auditor's report issued on compliance for major federal programs and state projects:	**Unmodified**			
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) or Chapter 10.650, *Rules of the Auditor General?*	____	Yes	X	No

SENIOR CONNECTION CENTER, INC. AND AFFILIATE

SCHEDULE OF FINDINGS AND QUESTIONED COSTS *(Continued)*

Year Ended December 31, 2023

SECTION I - SUMMARY OF AUDITOR'S RESULTS *(Continued)*

Federal Awards and State Projects (Continued)

Identification of major federal programs and major state projects:

Name of Federal Program or Cluster	AL Number
National Family Caregiver Support	
Title III-E, National Family Caregiver Support	93.052
American Rescue Plan Title IIIE	93.052
Aging Cluster:	
Title III Admin, Special Programs for the Aging	93.044
Title IIIB, Special Programs for the Aging	93.044
Title IIIC1, Special Programs for the Aging	93.045
Title IIIC2, Special Programs for the Aging	93.045
Nutrition Services Incentive Program	93.053
Coronavirus Consolidated Appropriations Act (CCAA) COVA	93.044
American Rescue Plan Administration	93.044
American Rescue Plan Title IIIB	93.044
American Rescue Plan Title III C1	93.045
American Rescue Plan Title III C2	93.045

Name of State Project	CSFA Number
Community Care for the Elderly Program	65.010

Dollar threshold used to distinguish between Type A and Type B programs for federal awards:	$750,000			
Dollar threshold used to distinguish between Type A and Type B programs for state projects:	$750,000			
Auditee qualified as low-risk auditee?	X	Yes	_____	No

SECTION II - FINANCIAL STATEMENT FINDINGS

No findings were reported.

SECTION III - FEDERAL AWARDS AND STATE PROJECTS FINDINGS AND QUESTIONED COSTS

No findings were reported.

SECTION IV - OTHER ISSUES

No management letter is required because there were no findings required to be reported in the management letter.

No Summary Schedule of Prior Audit Findings is required because there were no prior audit findings.