

**SENIOR CONNECTION CENTER, INC.
AND AFFILIATE**

CONSOLIDATED FINANCIAL STATEMENTS,
SUPPLEMENTARY INFORMATION, AND
COMPLIANCE REPORTS

As of and for the Year Ended December 31, 2021

And Reports of Independent Auditor

SENIOR CONNECTION CENTER, INC. AND AFFILIATE
TABLE OF CONTENTS

REPORT OF INDEPENDENT AUDITOR..... 1-3

CONSOLIDATED FINANCIAL STATEMENTS

Consolidated Statement of Financial Position 4
Consolidated Statement of Activities 5
Consolidated Statement of Functional Expenses 6-7
Consolidated Statement of Cash Flows..... 8
Notes to the Consolidated Financial Statements..... 9-13

SUPPLEMENTARY INFORMATION

Schedule of Expenditures of Federal Awards and State Financial Assistance 14-15
Notes to the Schedule of Expenditures of Federal Awards and State Financial Assistance..... 16

COMPLIANCE REPORTS

Report of Independent Auditor 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* 17-18

Report of Independent Auditor on Compliance for Each Major Federal Program and
State Financial Assistance Project and on Internal Control over Compliance Required
by the Uniform Guidance and Chapter 10.650, Rules of the Auditor General of the
State of Florida..... 19-20

Schedule of Findings and Questioned Costs 21-22

Report of Independent Auditor

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

Report on the Audit of the Consolidated Financial Statements

Opinion

We have audited the accompanying consolidated financial statements of Senior Connection Center, Inc. and affiliate (the "Organization") (a nonprofit organization), which comprise the consolidated statement of financial position as of December 31, 2021, and the related consolidated statements of activities, functional expenses, and cash flows for the year 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, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Consolidated 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.

Auditor's Responsibilities for the Audit of the Consolidated 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.

Other Matters

Report on Summarized Comparative Information

We have previously audited the Organization's 2020 consolidated financial statements, and we expressed an unmodified audit opinion on those audited consolidated financial statements in our report dated August 11, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2020, is consistent, in all material respects, with the audited consolidated financial statements from which it has been derived.

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 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 ("Uniform Guidance")* 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 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 schedule of expenditures of federal awards and state financial assistance 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 1, 2022, 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.

Cherry Bekaert LLP

Tampa, Florida
September 1, 2022

SENIOR CONNECTION CENTER, INC. AND AFFILIATE
CONSOLIDATED STATEMENT OF FINANCIAL POSITION

DECEMBER 31, 2021
(WITH SUMMARIZED FINANCIAL INFORMATION FOR 2020)

	<u>2021</u>	<u>2020</u>
ASSETS		
Current Assets:		
Cash and cash equivalents	\$ 2,145,844	\$ 1,812,029
Investments	599,883	499,863
Due from grantors	3,435,842	3,481,654
Accounts receivable - other	50	790
Prepaid expenses and other assets	<u>107,607</u>	<u>105,727</u>
Total Current Assets	6,289,226	5,900,063
Furniture and equipment, net	<u>34,166</u>	<u>40,182</u>
Total Assets	<u><u>\$ 6,323,392</u></u>	<u><u>\$ 5,940,245</u></u>
LIABILITIES AND NET ASSETS		
Current Liabilities:		
Accounts payable and accrued expenses	\$ 1,189,821	\$ 1,004,699
Refundable advances	63,805	105,440
Due to subrecipients	<u>2,286,120</u>	<u>2,388,057</u>
Total Liabilities	3,539,746	3,498,196
Net Assets Without Donor Restrictions	<u>2,783,646</u>	<u>2,442,049</u>
Total Liabilities and Net Assets	<u><u>\$ 6,323,392</u></u>	<u><u>\$ 5,940,245</u></u>

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

SENIOR CONNECTION CENTER, INC. AND AFFILIATE
CONSOLIDATED STATEMENT OF ACTIVITIES

YEAR ENDED DECEMBER 31, 2021
(WITH SUMMARIZED FINANCIAL INFORMATION FOR 2020)

	2021	2020
Support and Revenues:		
Public support - grants	\$ 31,111,825	\$ 29,854,680
Donated services	4,086	3,858
Other income	76,339	60,030
Total Support and Revenues	<u>31,192,250</u>	<u>29,918,568</u>
Expenses:		
Program Services:		
Older Americans Act	11,067,569	13,662,168
Nutrition Services Incentive Program	714,040	709,239
Other Older Americans Act Services	1,977,098	-
Aging Resource Center	896,940	713,131
Community Care for the Elderly	6,923,204	5,990,361
Home Care for the Elderly	872,140	907,663
Alzheimer's Disease Initiative	2,706,068	2,247,013
Emergency Home Energy Assistance Program (EHEAP)	756,614	454,143
Serving Health Insurance Needs of Elders (SHINE)	281,006	250,981
Medicare Improvements for Patients and Providers Act of 2008 (MIPPA)	123,765	62,063
Senior Medicare Patrol Program (SMP)	27,289	54,772
Medicaid waiver specialist	266,657	186,255
Local service provider	106,941	208,955
Other non-DOEA programs	2,670,607	2,598,974
Total Program Services	<u>29,389,938</u>	<u>28,045,718</u>
Supporting Services:		
Board operations	81,493	273,708
Management and general	1,379,222	1,370,474
Total Support Services	<u>1,460,715</u>	<u>1,644,182</u>
Total Expenses	<u>30,850,653</u>	<u>29,689,900</u>
Increase in net assets	341,597	228,668
Net assets without donor restrictions, beginning of year	2,442,049	2,213,381
Net assets without donor restrictions, end of year	<u>\$ 2,783,646</u>	<u>\$ 2,442,049</u>

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

SENIOR CONNECTION CENTER, INC. AND AFFILIATE
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED DECEMBER 31, 2021
(WITH SUMMARIZED FINANCIAL INFORMATION FOR 2020)

	Program Services										
	Community										SMP
	Older Americans Act	Other Older Americans Act Services	OAA NSIP	Aging Resource Center	Care for the Elderly	Home Care for the Elderly	Alzheimer's Disease Initiative	EHEAP	SHINE	MIPPA	
Expenses:											
Salaries	\$ 616,476	\$ 168,713	\$ -	\$ 475,386	\$ 356,540	\$ -	\$ 49,049	\$ -	\$ 163,051	\$ 62,197	\$ 16,252
Payroll taxes and benefits	133,797	42,601	-	106,291	69,824	-	13,120	-	29,294	11,186	2,570
Payroll leasing	2,678	1,121	-	2,473	1,465	-	251	-	781	321	131
Travel	196	1,968	-	-	-	-	-	-	212	-	-
Equipment rental	4,765	-	-	6,656	1,716	-	690	-	1,706	932	193
Occupancy costs	74,786	43	-	56,983	29,780	-	7,996	-	20,947	7,040	3,334
Printing and supplies	6,158	1,903	-	9,138	2,229	-	557	-	4,508	539	263
Communications and postage	22,679	-	-	24,266	10,325	-	2,505	-	15,584	1,649	802
Purchase and maintenance of equipment	3,883	1,340	-	6,849	749	-	208	-	13,470	414	120
Transfers to subrecipients	10,165,025	1,688,764	714,040	-	6,433,020	872,140	2,623,672	756,614	-	-	-
Program supplies	2,059	29	-	-	-	-	-	-	323	-	1,015
Insurance	4,448	-	-	3,808	1,492	-	247	-	1,986	430	169
Advertising	-	-	-	-	-	-	-	-	1,490	4,387	2,090
Professional fees	8,166	105	-	9,659	3,803	-	598	-	2,399	603	-
Other	22,453	70,511	-	195,431	12,261	-	7,175	-	25,255	34,067	350
Depreciation	-	-	-	-	-	-	-	-	-	-	-
Total Expenses Before Allocation	11,067,569	1,977,098	714,040	896,940	6,923,204	872,140	2,706,068	756,614	281,006	123,765	27,289
Allocation of management and general	519,383	92,782	33,509	42,092	324,895	40,928	126,991	35,507	13,187	5,808	1,281
Total Expenses	\$ 11,586,952	\$ 2,069,880	\$ 747,549	\$ 939,032	\$ 7,248,099	\$ 913,068	\$ 2,833,059	\$ 792,121	\$ 294,193	\$ 129,573	\$ 28,570

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

SENIOR CONNECTION CENTER, INC. AND AFFILIATE
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)

YEAR ENDED DECEMBER 31, 2021
(WITH SUMMARIZED FINANCIAL INFORMATION FOR 2020)

	Program Services				Supporting Services				
	Medicaid Waiver Specialist	Local Service Provider	Other Non-DOEA Programs	Total Program Services	Board Operations	Management and General	Total Supporting Services	Total 2021	Total 2020
Expenses:									
Salaries	\$ 182,616	\$ -	\$ 119,481	\$ 2,209,761	\$ 32,057	\$ 950,526	\$ 982,583	\$ 3,192,344	\$ 2,898,333
Payroll taxes and benefits	44,641	-	27,235	480,559	-	202,368	202,368	682,927	586,459
Payroll leasing	763	-	394	10,378	40	2,881	2,921	13,299	11,520
Travel	41	-	-	2,417	20	79	99	2,516	8,096
Equipment rental	968	-	841	18,467	69	3,684	3,753	22,220	11,599
Occupancy costs	15,916	-	14,522	231,347	-	64,367	64,367	295,714	273,843
Printing and supplies	2,311	-	1,567	29,173	492	7,862	8,354	37,527	53,505
Communications and postage	4,123	-	4,455	86,388	1,383	17,380	18,763	105,151	67,756
Purchase and maintenance of equipment	402	-	542	27,977	575	2,474	3,049	31,026	38,894
Transfers to subrecipients	-	106,941	2,320,458	25,680,674	-	-	-	25,680,674	25,038,389
Program supplies	-	-	-	3,426	4,573	-	4,573	7,999	10,882
Insurance	1,016	-	1,147	14,743	-	4,012	4,012	18,755	17,840
Advertising	-	-	-	7,967	2,500	2,623	5,123	13,090	28,902
Professional fees	2,284	-	2,195	29,812	1,500	44,168	45,668	75,480	87,140
Other	11,576	-	177,770	556,849	25,948	76,798	102,746	659,595	543,531
Depreciation	-	-	-	-	12,336	-	12,336	12,336	13,211
Total Expenses Before Allocation	266,657	106,941	2,670,607	29,389,938	81,493	1,379,222	1,460,715	30,850,653	29,689,900
Allocation of management and general	12,514	5,019	125,326	1,379,222	-	(1,379,222)	(1,379,222)	-	-
Total Expenses	\$ 279,171	\$ 111,960	\$ 2,795,933	\$ 30,769,160	\$ 81,493	\$ -	\$ 81,493	\$ 30,850,653	\$ 29,689,900

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

SENIOR CONNECTION CENTER, INC. AND AFFILIATE
CONSOLIDATED STATEMENT OF CASH FLOWS

YEAR ENDED DECEMBER 31, 2021
(WITH SUMMARIZED FINANCIAL INFORMATION FOR 2020)

	<u>2021</u>	<u>2020</u>
Cash flows from operating activities:		
Increase in net assets	\$ 341,597	\$ 228,668
Adjustments to reconcile increase in net assets to net cash flows from operating activities:		
Depreciation	12,336	13,211
Unrealized gain on sale of investments	(373)	(4,425)
Change in operating assets and liabilities:		
Due from grantors	45,812	38,712
Accounts receivable - other	740	1,571
Prepaid expenses and other assets	(1,880)	(11,411)
Accounts payable and accrued expenses	185,122	(165,557)
Refundable advances	(41,635)	77,018
Due to subrecipients	(101,937)	(346,954)
Net cash flows from operating activities	<u>439,782</u>	<u>(169,167)</u>
Cash flows from investing activities:		
Net (purchase) sale of investments	(99,647)	102,063
Purchase of furniture and equipment	(6,320)	(18,949)
Net cash flows from investing activities	<u>(105,967)</u>	<u>83,114</u>
Net change in cash and cash equivalents	333,815	(86,053)
Cash and cash equivalents, beginning of year	<u>1,812,029</u>	<u>1,898,082</u>
Cash and cash equivalents, end of year	<u>\$ 2,145,844</u>	<u>\$ 1,812,029</u>

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

SENIOR CONNECTION CENTER, INC. AND AFFILIATE

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2021

Note 1—Nature of activities and summary of significant accounting policies

Nature of Activities – 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, Highland, 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., 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, Inc. (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.

Investments – Investments are carried at fair value based on the published quotations from the national exchanges. Investment earnings (including interest and gains and losses) are reflected as other income in the accompanying consolidated statement of activities.

Basis of Presentation – The accompanying consolidated 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”). Net assets, support and revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Because there are no donor-imposed restrictions, the net assets of the Organization and the changes therein are classified and reported as net assets without donor restrictions.

Upcoming Pronouncements – In February 2016, FASB issued Accounting Standards Update (“ASU”) 2016-02, *Leases* (“Topic 842”), requiring lessees to recognize lease assets and liabilities on the balance sheet for all arrangements with terms longer than 12 months. Lessor accounting remains consistent with U.S. GAAP. This ASU is effective for fiscal years beginning after December 15, 2021. The SCC is currently evaluating the effect the ASU will have on the financial statements.

Due from Grantors – Amounts due from grantors represent amounts receivable from grantor agencies for allowable expenses incurred on or before December 31, 2021. Management believes all expenses are allowable under the grant requirements and are fully collectible. As such, no allowance for doubtful accounts is considered necessary.

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 in accordance with policies established by the Florida Department of Elder Affairs. 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 2021, the Organization did not dispose of any depreciable assets acquired under grantor contracts.

Due to Subrecipients – Amounts due to subrecipients represent amounts requested for reimbursement from the Organization for allowable expenses incurred by the subrecipients on or before December 31, 2021.

SENIOR CONNECTION CENTER, INC. AND AFFILIATE

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2021

Note 1—Nature of activities and summary of significant accounting policies (continued)

Refundable Advances – Refundable advances represent advances from third parties that require the Organization to achieve certain objectives. Should the Organization not achieve these objectives, the funds would be returned to the third party.

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. In-kind contributions are recorded as donated services; and approximately \$4,000 of in-kind contributions were recognized in the consolidated statement of activities for the year ended December 31, 2021.

Volunteers have contributed time to activities of the Organization without compensation. The consolidated financial statements do not reflect the value of those contributed services because they do not meet the above recognition criteria. The estimated fair value of the volunteers' contributed time is approximately \$214,000 for the year ended December 31, 2021.

Federal Income Tax – The Organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and classified by the Internal Revenue Service as other than a private foundation. Accordingly, no provision for income taxes has been made. Management believes that the Organization continues to satisfy the requirements of a tax-exempt organization as of December 31, 2021.

Functional Allocation of Expenses – The cost of providing certain activities of the Organization have been summarized on a functional basis as seen in the consolidated statement of functional expenses. Certain categories of expenses are attributable to program services and supporting activities. Expenses that can be identified with a specific program service are charged directly to the program, according to their natural expenditure and classification. Expenses are allocated between program services and supporting services based upon time and effort incurred with the exception of occupancy costs which is allocated based on square footage utilized for certain functions. 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.

Use of Estimates – The preparation of consolidated financial statements in accordance with U.S. GAAP requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the consolidated financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results may vary from those estimates.

Summarized Financial Information for 2020 – The consolidated financial statements include certain prior-year summarized comparative information in total but not by functional expense. Such information does not include sufficient detail to constitute a presentation in accordance with U.S. GAAP. Accordingly, such information should be read in conjunction with the Organization's consolidated financial statements for the year ended December 31, 2020, from which the summarized information was derived.

Advertising Costs – The Organization uses advertising to promote its programs among the audiences it serves. Advertising costs are expensed as incurred. Advertising expense for the year ended December 31, 2021 was approximately \$13,000.

SENIOR CONNECTION CENTER, INC. AND AFFILIATE

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2021

Note 1—Nature of activities and summary of significant accounting policies (continued)

Subsequent Events – The Organization has evaluated subsequent events through September 1, 2022, in connection with the preparation of these consolidated financial statements, which is the date the consolidated statements were available to be issued.

Note 2—Revenue

Revenue is recognized when the Organization transfers the promised good or services to a customer in an amount that reflects consideration that is expected to be received for those goods and services.

Public Support – Grants – Grant funds are deemed to be earned and reported as revenues when expenses are incurred in compliance with specific grant requirements (reimbursable expenses).

Note 3—Concentrations

The Organization places its cash on deposit with financial institutions in the United States. The Federal Deposit Insurance Corporation covers \$250,000 for substantially all depository accounts. The Organization from time to time may have amounts on deposit in excess of the insured limits. As of December 31, 2021, the Organization had bank balances of approximately \$1,937,000 which exceeded these insured amounts.

The Organization's activities are supported by funding provided by government agencies. The Organization is dependent upon grants from federal and state agencies for its principal source of revenue. A significant decline in funding to the Organization could adversely affect the operating results of the Organization.

Note 4—Assets measured at fair value

Fair Value Measurements – The Organization records certain assets at fair value in accordance with U.S. GAAP. Fair value is defined as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. U.S. GAAP also established a fair value hierarchy, which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value.

The three levels of inputs that may be used to measure fair value:

Level 1 – Inputs to the valuation methodology are quoted prices available in active markets for identical investments as of the reporting date;

Level 2 – Inputs to the valuation methodology are other than quoted prices in active markets, which are either directly or indirectly observable as of the reporting date, and fair value can be determined through the use of models or other valuation methodologies; and

Level 3 – Inputs to the valuation methodology are unobservable inputs in situations where there is little or no market activity for the asset or liability and the reporting entity makes estimates and assumptions related to the pricing of the asset or liability including assumptions regarding risk.

SENIOR CONNECTION CENTER, INC. AND AFFILIATE
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2021

Note 4—Assets measured at fair value (continued)

The Organization measures certain assets at fair value using the following inputs:

	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	Total Fair Value
December 31, 2021				
Treasury bills	\$ 599,883	\$ -	\$ -	\$ 599,883

The above amount is included in investments on the consolidated statement of financial position as of December 31, 2021.

Note 5—Furniture and equipment

A summary of furniture and equipment at December 31, 2021 is as follows:

Furniture and office equipment	\$ 168,664
Computer equipment and software	98,672
Leasehold improvements	8,210
Less accumulated depreciation	<u>(241,380)</u>
	<u>\$ 34,166</u>

Note 6—Lease commitments

The Organization has entered into noncancelable operating lease agreements for office equipment and office space which expire through June 2027. Total rent expense for the year ended December 31, 2021 was approximately \$283,000 and is included in the occupancy costs on the consolidated statement of functional expenses.

The total minimum future lease commitments at December 31, 2021 are due as follows:

2022	\$ 236,911
2023	203,717
2024	265,433
2025	234,089
2026	232,200
Thereafter	<u>233,942</u>
	<u>\$ 1,406,292</u>

Note 7—Lines of credit

The Organization has two lines of credit of \$150,000 and \$250,000 with a financial institution. There were no advances on either of these lines of credit in 2021 and no amounts outstanding at December 31, 2021. The lines of credits mature in February 2023.

SENIOR CONNECTION CENTER, INC. AND AFFILIATE
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

DECEMBER 31, 2021

Note 8—Employee benefit plan

The Organization has established a 401(k) profit-sharing plan (the “Plan”) for eligible employees. An employee is eligible to participate in the Plan after 12 months of continuous service and becomes fully vested after six years of continuous service. Annual contributions by the Organization are voluntary and are made at the discretion of the Board of Directors. For 2021, the Board of Directors approved a contribution of 3% of eligible salaries plus an employer match of up to 4% of employee contribution. The Organization’s contribution for the year ended December 31, 2021 was approximately \$173,000.

Note 9—Contingencies

Expenditures incurred by the Organization and subrecipients are subject to audit and possible disallowances by the granting federal and state agencies. The Organization would be responsible for recovery (reimbursement to the grantor agency) of disallowed amounts incurred by subrecipients if they were not able to repay the amounts disallowed. It is the opinion of management that no grant expenditures would be disallowed.

Note 10—Liquidity and availability of resources

Management has budgeted approximately \$32,000,000 of operating expenses to be paid within one year of the consolidated statement of financial position date. The Organization considers general expenditures to include program expenses, supporting services, and any commitments or liabilities to be paid in the subsequent year. 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. The Organization relies on grant income to meet operating needs. Public support for the year ended December 31, 2021 was approximately \$31,112,000. Additionally, as described in Note 7, the Organization has funds available on the lines of credit of approximately \$400,000 which may be drawn upon in the event of an unanticipated liquidity need. Lastly, the Organization will rely on other revenues from operations during the year ended December 31, 2021 to pay operating expenses.

Financial assets available to meet cash needs for general expenditures within one year as of December 31, 2021 consist of the following:

Financial assets as of year-end:

Cash and cash equivalents	\$ 2,145,844
Investments	599,883
Due from grantors	3,435,842
Accounts receivable - other	50
Less due to subrecipients	<u>(2,286,120)</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 3,895,499</u>

SUPPLEMENTARY INFORMATION

SENIOR CONNECTION CENTER, INC. AND AFFILIATE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND
STATE FINANCIAL ASSISTANCE

YEAR ENDED DECEMBER 31, 2021

FEDERAL AWARDS:	Assistance Listing Number	Contract Grant Number	Federal Expenditures	Passed Through to Subrecipients
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed through the State of Florida - Department of Elder Affairs</i>				
Administration on Aging				
Special Programs for the Aging - Title IIID, 01/01/2021 - 12/31/2021 (OAA Title IIID Health & Wellness Promotion)	93.043	FA021	\$ 152,368	\$ -
National Family Caregiver Support - Title IIIE, 01/01/2021 - 12/31/2021	93.052	FA021	1,284,920	1,007,122
COVID-19 - National Family Caregiver Support - Title IIIE, 04/01/2020 - 09/30/2021	93.052	FA021	111,288	54,132
Total National Family Caregiver Support			<u>1,396,208</u>	<u>1,061,254</u>
Special Programs for the Aging - Title VII, 01/01/2021 - 12/31/2021 (OAA Title VII Elder Abuse Prevention)	93.041	F7021	20,823	-
Aging Cluster				
Special Programs for the Aging - Title III Admin, 01/01/2021 - 12/31/2021	93.044	FA021	1,135,548	-
COVID-19 - Special Programs for the Aging - Title III Admin, 04/01/2020 - 09/30/2021	93.044	FCA020	22,815	-
Special Programs for the Aging - Title IIIB, 01/01/2021 - 12/31/2021	93.044	FA021	2,709,383	2,256,574
COVID-19 - Special Programs for the Aging - Title IIIB, 04/01/2020 - 09/30/2021	93.044	FCA020	168,162	99,729
Special Programs for the Aging - Title IIIC, 01/01/2021 - 12/31/2021	93.045	FA021	6,901,329	6,901,329
Nutrition Services Incentive Program, 01/01/2021 - 12/31/2021	93.053	FA021	714,040	714,040
COVID-19 - CARES Act No Wrong Door 07/01/2020 - 06/30/2021	93.044	FXC20	181,044	67,000
Coronavirus Consolidated Appropriations Act (CCAA) - Title IIIC 02/01/2021 - 09/30/2022	93.045	FCV021	1,435,763	1,435,673
Coronavirus Consolidated Appropriations Act (CCAA) COVA 02/01/2021 - 09/30/2022	93.044	FCV021	80,842	32,139
Total Aging Cluster			<u>13,348,926</u>	<u>11,506,484</u>
Total Administration on Aging			<u>14,918,325</u>	<u>12,567,738</u>
Medicare Enrollment Assistance Program				
Medicare Improvements for Patients and Providers Act of 2008 (MIPPA), 10/01/2020-08/31/2021	93.071	FB021	78,508	-
Medicare Improvements for Patients and Providers Act of 2008 (MIPPA), 09/01/2021 - 08/31/2022	93.071	FB022	45,256	-
Total Medicare Enrollment Assistance Program			<u>123,764</u>	<u>-</u>
Senior Medicare Patrol Program				
Senior Medicare Patrol Program (SMP), 06/01/2020 - 05/31/2021	93.048	FG020	12,023	-
06/01/2021 - 05/31/2022	93.048	FG021	15,268	-
Total Senior Medicare Patrol Program			<u>27,291</u>	<u>-</u>
Low-Income Home Energy Assistance Program				
Low-Income Home Energy Assistance, 10/01/2019 - 03/31/2021	93.568	FP019	92,318	91,625
Low-Income Home Energy Assistance, 04/21/21 - 03/31/23	93.568	FP021	431,717	404,232
COVID-19 - Low-Income Home Energy Assistance, 06/01/2020 - 09/30/2021	93.568	FPC20	260,757	260,757
Total Low-Income Home Energy Assistance Program			<u>784,792</u>	<u>756,614</u>

(continued)

SENIOR CONNECTION CENTER, INC. AND AFFILIATE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND
STATE FINANCIAL ASSISTANCE (CONTINUED)

YEAR ENDED DECEMBER 31, 2021

FEDERAL AWARDS:	Assistance Listing Number	Contract Grant Number	Federal Expenditures	Passed Through to Subrecipients
Centers for Medicare and Medicaid Services				
Medical Assistance Program				
Medical Assistance Program, 07/01/2020 - 06/30/2021	93.778	FX020.A1	\$ 299,763	\$ -
Medical Assistance Program, 07/01/2021 - 06/30/2022	93.778	FX020.A2	282,766	-
Total Medical Assistance Program			<u>582,529</u>	<u>-</u>
Centers for Medicare and Medicaid Services Research, Demonstrations and Evaluations Program				
Centers for Medicare and Medicaid Services Research, 04/01/2020 - 03/31/2021	93.779	FN020	78,554	-
Centers for Medicare and Medicaid Services Research, 04/01/2021 - 03/31/2022	93.779	FN021	202,902	-
Total Centers for Medicare and Medicaid Services Research, Demonstrations and Evaluations Program			<u>281,456</u>	<u>-</u>
Total Centers for Medicare and Medicaid Services			<u>863,985</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$ 16,718,157</u>	<u>\$ 13,324,352</u>
STATE FINANCIAL ASSISTANCE:				
	CSFA Number	Contract Grant Number	State Expenditures	Passed Through to Subrecipients
State of Florida - Department of Elder Affairs				
Home Care for the Elderly Program				
Home Care for the Elderly, 07/01/2020 - 06/30/2021	65.001	FH020	\$ 500,689	\$ 463,108
Home Care for the Elderly, 07/01/2021 - 06/30/2022	65.001	FH021	450,694	409,032
Total Home Care for the Elderly Program			<u>951,383</u>	<u>872,140</u>
Alzheimer's Respite Services Program				
Alzheimer's Respite Services, 07/01/2020 - 06/30/2021	65.004	FZ020	1,446,670	1,420,372
Alzheimer's Respite Services, 07/01/2021 - 06/30/2022	65.004	FZ021	1,259,394	1,203,298
Total Alzheimer's Respite Services Program			<u>2,706,064</u>	<u>2,623,670</u>
Local Services Program				
Local Services Program, 07/01/2020 - 06/30/2021	65.009	FL020	56,570	54,761
Local Services Program, 07/01/2021 - 06/30/2022	65.009	FL021	54,131	52,180
Total Local Services Program			<u>110,701</u>	<u>106,941</u>
Community Care for the Elderly Program				
Community Care for the Elderly, 07/01/2020 - 06/30/2021	65.010	FC020	3,747,619	3,480,779
Community Care for the Elderly, 07/01/2021 - 06/30/2022	65.010	FC021	3,240,867	2,952,240
Total Community Care for the Elderly Program			<u>6,988,486</u>	<u>6,433,019</u>
Total Expenditures of State Financial Assistance			<u>\$ 10,756,634</u>	<u>\$ 10,035,770</u>

See notes to the Schedule of Expenditures of Federal Awards and State Financial Assistance.

SENIOR CONNECTION CENTER, INC. AND AFFILIATE
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND
STATE FINANCIAL ASSISTANCE

DECEMBER 31, 2021

Note 1—Basis of presentation

The accompanying schedule of expenditures of federal awards and state financial assistance includes the federal and state grant activity of Senior Connection Center, Inc. and affiliate (the "Organization") and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with accounting principles generally accepted in the United States of America as applicable to nonprofit organizations 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 schedule presents only a select portion of the operations of the Organization, it is not intended to, and does not, present the consolidated financial position, activities, functional expenses, or cash flows of the Organization.

Some amounts presented in the schedule may differ from amounts presented or used in the preparations of the consolidated financial statements.

Note 2—Contingency

Expenditures incurred by the Organization and subrecipients are subject to audit and possible disallowances by the federal and state agencies. The Organization would be responsible for recovery (reimbursement to the grantor agency) of disallowed amounts incurred by subrecipients if it was not able to repay the amounts disallowed. Management believes that, if audited, any adjustment for disallowed expenses would be favorably resolved.

Note 3—Indirect cost rate

The Organization did not utilize the 10% de minimis indirect cost rates for reimbursement of grant expenditures for the fiscal year ended December 31, 2021.

COMPLIANCE REPORTS

Report of Independent Auditor 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 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 consolidated financial statements of Senior Connection Center, Inc. and affiliate (a nonprofit organization) (the “Organization”), which comprise the consolidated statement of financial position as of December 31, 2021, and the related consolidated statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated September 1, 2022.

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”) as a basis for designing 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.

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 consolidated 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.

Cherry Bekaert LLP

Tampa, Florida
September 1, 2022

Report of Independent Auditor on Compliance for Each Major Federal Program and State Financial Assistance Project and on Internal Control over Compliance Required by the Uniform Guidance and Chapter 10.650, Rules of the Auditor General of the State of Florida

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

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

Opinion on Each Major Federal Program and State Financial Assistance Project

We have audited Senior Connection Center, Inc. and affiliate's (the "Organization") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the requirements described in the State of Florida's 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 financial assistance projects for the year ended December 31, 2021. The Organization's major federal programs and state financial assistance 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 financial assistance projects for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program and State Financial Assistance 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 Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. 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 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*, and 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 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, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control over Compliance

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

Cherry Bekaert LLP

Tampa, Florida
September 1, 2022

SENIOR CONNECTION CENTER, INC. AND AFFILIATE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS

YEAR ENDED DECEMBER 31, 2021

Part I—Summary of Audit Results

Financial Statement Section

Type of auditor's report issued on whether financial statements were prepared in accordance with U.S. GAAP:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

_____ yes x no

Significant deficiency(ies) identified not considered to be material weakness(es)?

_____ yes x none reported

Noncompliance material to financial statements noted?

_____ yes x no

Federal Awards and State Financial Assistance Section

Internal control over major programs:

Material weakness(es) identified?

_____ yes x no

Significant deficiency(ies) identified not considered to be material weakness(es)?

_____ yes x none reported

Type of auditor's report on compliance for major programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) or Chapter 10.650?

_____ yes x no

Identification of the major federal programs:

Name of Federal Program or Cluster

Assistance Listing Numbers

Department of Health and Human Services

Aging Cluster:

Special Programs for the Aging - Title III Admin	93.044
Special Programs for the Aging - Title IIIB	93.044
COVID-19 – Special Programs for the Aging – Title IIIB	93.044
Special Programs for the Aging - Title IIIC	93.045
COVID-19 – Special Programs for the Aging – Title IIIC	93.045
Nutrition Services Incentive Program	93.053
COVID-19 – CARES Act No Wrong Door	93.044
National Family Caregiver Support, Title III, Part E	93.052
COVID-19 Low-Income Home Energy Assistance	93.568

SENIOR CONNECTION CENTER, INC. AND AFFILIATE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)

YEAR ENDED DECEMBER 31, 2021

Part I—Summary of Audit Results (continued)

Identification of the major state financial assistance projects:

<u>Name of State Project</u>	<u>CSFA Numbers</u>	
Department of Elder Affairs Community Care for the Elderly Program	65.010	
Dollar threshold used to distinguish between type A and type B programs:		
Federal		\$750,000
State		\$750,000
Auditee qualified as low-risk auditee?	<u> x </u> yes	<u> </u> no

Part II—Financial Statement Findings

This section identifies the significant deficiencies, material weaknesses, fraud, illegal acts, and instances of noncompliance related to the consolidated financial statements that are required to be reported in accordance with *Government Auditing Standards*.

There were no findings required to be reported in accordance with *Government Auditing Standards*.

Part III—Findings and Questioned Costs – Major Federal Awards

This section identifies significant deficiencies, material weaknesses, and material instances of noncompliance, including questioned costs, related to the audit of major federal awards, as required to be reported by the Uniform Guidance.

There were no findings required to be reported in accordance with the Uniform Guidance.

Part IV—Findings and Questioned Costs – Major State Financial Assistance Projects

This section identifies significant deficiencies, material weaknesses, and material instances of noncompliance, including questioned costs, related to the audit of major state projects, as required to be reported by Chapter 10.650, Rules of the Auditor General of the State of Florida.

There were no findings required to be reported in accordance with Chapter 10.650, Rules of the Auditor General of the State of Florida.

Part V—Other Matters

No management letter is required in accordance with Chapter 10.650, Rules of the Auditor General of the State of Florida.

A summary schedule of prior audit findings is not necessary since there were no prior audit findings.