NU-HOPE ELDER CARE SERVICES, INC.

FINANCIAL STATEMENTS AND SUPPLEMENTARY INFORMATION

YEAR ENDED DECEMBER 31, 2025



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NU-HOPE ELDER CARE SERVICES, INC.
TABLE OF CONTENTS
YEAR ENDED DECEMBER 31, 2025

INDEPENDENT AUDITORS' REPORT	**1**
FINANCIAL STATEMENTS	
STATEMENT OF FINANCIAL POSITION	**4**
STATEMENT OF ACTIVITIES	**5**
STATEMENT OF FUNCTIONAL EXPENSES	**6**
STATEMENT OF CASH FLOWS	**9**
NOTES TO FINANCIAL STATEMENTS	**10**
SUPPLEMENTARY INFORMATION	
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE	**19**
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE	**21**
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*	**22**
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND CHAPTER 10.650, RULES OF THE AUDITOR GENERAL OF THE STATE OF FLORIDA	**24**
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	**27**

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INDEPENDENT AUDITORS' REPORT

Board of Directors
NU-HOPE Elder Care Services, Inc.
Sebring, Florida

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of NU-HOPE Elder Care Services, Inc., which comprise the statement of financial position as of December 31, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of NU-HOPE Elder Care Services, Inc. as of December 31, 2025, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

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

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Auditors' Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

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

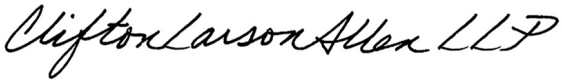
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. *Code of Federal Regulations* Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and Chapter 10.650, Local Governmental Entity Audits,* Rules of the Auditor General of the State of Florida is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 27, 2026, on our consideration of NU-HOPE Elder Care Services, Inc.'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 NU-HOPE Elder Care Services, Inc.'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 NU-HOPE Elder Care Services, Inc.'s internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Lakeland, Florida
August 27, 2026

NU-HOPE ELDER CARE SERVICES, INC.
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2025

ASSETS

CURRENT ASSETS		
Cash and Cash Equivalents	$	542,918
Grants and Contracts Receivable		305,588
Other Receivables		5,610
In-Kind Receivables		37,584
Inventory		37,598
Prepaid Expenses		15,961
Other Assets		1,835
Total Current Assets		947,094
FIXED ASSETS		
Land		228,950
Building and Improvements		2,157,505
Leasehold Improvements		85,637
Vehicles		82,356
Furniture and Equipment		112,267
Total		2,666,715
Less: Accumulated Depreciation		(744,194)
Net Fixed Assets		1,922,521
LEASE ASSETS		
Operating Lease Right-of-Use Assets		26,338
Finance Lease Right-of-Use Assets		13,943
Total		40,281
Less: Accumulated Amortization		(20,139)
Net Lease Assets		20,142
Total Assets	$	2,889,757

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES		
Accounts Payable	$	81,005
Accrued Expenses		32,087
Current Portion of Long-Term Debt		30,513
Current Portion of Operating Lease Obligation		9,088
Current Portion of Finance Lease Obligation		3,463
Total Current Liabilities		156,156
NONCURRENT LIABILITIES		
Long-Term Debt, Net of Current		808,007
Operating Lease Obligation, Net of Current		2,340
Finance Lease Obligation, Net of Current		5,470
Total Noncurrent Liabilities		815,817
Total Liabilities		971,973
NET ASSETS		
Without Donor Restrictions		1,808,431
With Donor Restrictions		109,353
Total Net Assets		1,917,784
Total Liabilities and Net Assets	$	2,889,757

See accompanying Notes to Financial Statements.

NU-HOPE ELDER CARE SERVICES, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED DECEMBER 31, 2025

CHANGES IN NET ASSETS WITH DONOR RESTRICTIONS		
Net Assets Released from Restriction	$	(44,958)
CHANGES IN NET ASSETS WITHOUT DONOR RESTRICTIONS		
Public Support:		
Grants and Aid		2,440,086
Revenue from Highlands County Government		50,000
Revenue from Hardee County Government		8,750
Contributions		36,611
Total Public Support		2,535,447
Other Revenue:		
Thrift Store Sales		864,498
Special Events		41,381
Program Income		45,069
In-Kind Contributions		956,116
Miscellaneous		1,748
Loss on Trust Asset		(7,725)
Total Other Revenue		1,901,087
Net Assets Released from Restriction		44,958
Total Support and Revenue Without Donor Restriction		4,481,492
Program Services:		
Adult Day Care		7,418
Assessments and Screening		36,370
Case Management		99,032
Case Aide		8,076
Congregate Meals		189,132
Emergency Alert Response		24,447
Home Delivered Meals		553,063
Personal Care		122,403
Homemaker		295,586
Respite		623,021
Senior Companion		265,675
Nutrition Education		3,501
Transportation		85,674
Outreach		27,200
E.H.E.A.P.		55,378
Health Support		11,500
Medical Supplies/Services		17,972
Material Aid		5,590
Respite in Facility		43,503
Recreation		9,012
Total Program Services		2,483,553
Supporting Services:		
Fundraising		736,370
Management and General		488,326
Thrift Store Cost of Sales		868,296
Total Supporting Services		2,092,992
Total Expenses		4,576,545
Net Change in Net Asset Without Donor Restriction		(95,053)
NET CHANGE IN NET ASSETS		(140,011)
Net Assets - Beginning of Year		2,057,795
NET ASSETS - END OF YEAR	$	1,917,784

See accompanying Notes to Financial Statements.

NU-HOPE ELDER CARE SERVICES, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2025

	Program Services								
							In-Home Services		
	Assessments and Screening	Case Management	Case Aid	Congregate Meals	Emergency Alert Response	Home Delivered Meals	Personal Care	Homemaker	Respite
EXPENSES									
Salaries	$ 32,393	$ 78,248	$ 7,166	$ 45,712	$ -	$ 73,682	$ 47,042	$ 107,317	$ 175,124
Payroll Taxes and Benefits	3,207	13,091	820	8,277	-	12,531	8,946	19,883	27,170
Travel	727	2,201	90	432	-	7,191	1,391	3,338	4,285
Education and Training	-	-	-	11	-	24	-	-	-
Communications and Postage	-	649	-	4,728	-	8,036	1,070	1,026	1,980
Utilities	-	411	-	5,948	-	9,588	1,018	975	1,731
Printing and Supplies	-	197	-	1,534	-	1,186	390	484	774
Advertising	-	-	-	178	-	469	113	402	58
Insurance	-	804	-	2,178	-	10,379	1,621	1,802	3,274
Maintenance and Repair	-	206	-	356	-	1,018	500	595	992
Building Cost	-	2,932	-	27,717	-	46,448	5,953	5,716	10,844
Equipment	-	-	-	-	-	-	-	-	-
Professional Fees, Legal, and Audit	-	236	-	3,191	-	2,855	474	521	923
Sub-Contractors	-	-	-	86,413	24,447	378,111	53,268	152,584	394,675
Program Supplies	-	-	-	2,292	-	1,024	489	669	1,040
Depreciation and Amortization	-	-	-	-	-	-	-	-	-
Thrift Store Goods	-	-	-	-	-	-	-	-	-
Other	43	57	-	165	-	521	128	274	151
Total Expenses	36,370	99,032	8,076	189,132	24,447	553,063	122,403	295,586	623,021
Allocation of Management and General	7,151	19,472	1,588	37,188	4,807	108,745	24,067	58,119	122,501
Total Expenses after Allocation	$ 43,521	$ 118,504	$ 9,664	$ 226,320	$ 29,254	$ 661,808	$ 146,470	$ 353,705	$ 745,522

See accompanying Notes to Financial Statements.

NU-HOPE ELDER CARE SERVICES, INC.
STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)
YEAR ENDED DECEMBER 31, 2025

	Program Services								
	Senior Companion	Nutrition Education	Transportation	Adult Day Care	Outreach	E.H.E.A.P.	Health Support	Medical Supplies/ Services	Material Aid
EXPENSES									
Salaries	$ 64,559	$ 1,675	$ 861	$ -	$ 22,006	$ -	$ -	$ -	$ -
Payroll Taxes and Benefits	9,114	405	197	-	2,652	-	-	-	-
Travel	2,054	25	4	-	93	-	-	-	-
Education and Training	-	1	-	-	1	-	-	-	-
Communications and Postage	-	123	244	-	250	-	-	-	-
Utilities	-	85	176	-	192	-	-	-	-
Printing and Supplies	6	32	77	-	55	-	-	-	-
Advertising	272	-	-	-	215	-	-	-	-
Insurance	-	146	345	-	279	-	-	-	-
Maintenance and Repair	-	37	99	-	68	-	-	-	-
Building Cost	-	580	1,172	-	1,238	-	-	-	-
Equipment	-	-	-	-	-	-	-	-	-
Professional Fees, Legal, and Audit	-	381	101	-	83	-	-	-	-
Sub-Contractors	189,559	-	82,392	7,270	-	-	11,200	-	-
Program Supplies	-	-	-	-	56	-	-	-	-
Depreciation and Amortization	-	-	-	-	-	-	-	-	-
Thrift Store Goods	-	-	-	-	-	-	-	-	-
Other	111	11	6	148	12	55,378	300	17,972	5,590
Total Expenses	265,675	3,501	85,674	7,418	27,200	55,378	11,500	17,972	5,590
Allocation of Management and General	52,238	688	16,846	1,459	5,348	10,889	2,261	3,534	1,099
Total Expenses after Allocation	$ 317,913	$ 4,189	$ 102,520	$ 8,877	$ 32,548	$ 66,267	$ 13,761	$ 21,506	$ 6,689

See accompanying Notes to Financial Statements.

NU-HOPE ELDER CARE SERVICES, INC.
STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)
YEAR ENDED DECEMBER 31, 2025

	Program Services			Supporting Services				
	Respite In Facility	Recreation	Total Program Costs	Fund Raising	Management and General	Thrift Store Cost of Sales	Total Supporting Services	Total
EXPENSES								
Salaries	$ -	$ -	$ 655,785	$ 356,310	$ 310,506	$ -	$ 666,816	$ 1,322,601
Payroll Taxes and Benefits	-	-	106,293	55,958	43,459	-	99,417	205,710
Travel	-	650	22,481	1,020	1,241	-	2,261	24,742
Education and Training	-	-	37	10	40	-	50	87
Communications and Postage	-	-	18,106	7,773	10,086	-	17,859	35,965
Utilities	-	-	20,124	43,879	7,286	-	51,165	71,289
Printing and Supplies	-	-	4,735	10,945	5,324	-	16,269	21,004
Advertising	-	-	1,707	1,737	591	-	2,328	4,035
Insurance	-	-	20,828	36,758	6,031	-	42,789	63,617
Maintenance and Repair	-	-	3,871	804	2,097	-	2,901	6,772
Building Cost	-	-	102,600	39,186	41,872	-	81,058	183,658
Equipment	-	-	-	3,785	-	-	3,785	3,785
Professional Fees, Legal, and Audit	-	-	8,765	13,500	52,182	-	65,682	74,447
Sub-Contractors	43,503	8,066	1,431,488	-	-	-	-	1,431,488
Program Supplies	-	26	5,596	1,331	1,386	-	2,717	8,313
Depreciation and Amortization	-	-	-	102,457	5,471	-	107,928	107,928
Thrift Store Goods	-	-	-	-	-	868,296	868,296	868,296
Other	-	270	81,137	60,917	754	-	61,671	142,808
Total Expenses	43,503	9,012	2,483,553	736,370	488,326	868,296	2,092,992	4,576,545
Allocation of Management and General	8,554	1,772	488,326	-	(488,326)	-	(488,326)	-
Total Expenses after Allocation	$ 52,057	$ 10,784	$ 2,971,879	$ 736,370	$ -	$ 868,296	$ 1,604,666	$ 4,576,545

See accompanying Notes to Financial Statements.

NU-HOPE ELDER CARE SERVICES, INC.
STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2025

CASH FLOWS FROM OPERATING ACTIVITIES		
Net Change in Net Assets	$	(140,011)
Adjustments to Reconcile Net Change in Net Assets to		
Net Cash Provided by Operating Activities:		
Depreciation and Amortization		107,928
Amortization on Finance Lease Right-of-Use Assets		3,487
(Increase) Decrease in Assets:		
Grants and Contracts Receivable		68,174
Other Receivables		44,557
Inventory		4,366
Prepaid Expenses		7,972
Other Assets		7,725
Operating Lease Right-of-Use Assets		8,669
Increase (Decrease) in Liabilities:		
Accounts Payable		(60,641)
Accrued Expenses		11,114
Operating Lease Obligation		(8,669)
Net Cash Provided by Operating Activities		54,671
CASH FLOWS FROM INVESTING ACTIVITIES		
Purchase of Property and Equipment		(10,301)
Net Cash Used by Investing Activities		(10,301)
CASH FLOWS FROM FINANCING ACTIVITIES		
Principal Repayments on Notes Payable		(24,854)
Principal Repayments on Finance Leases		(3,326)
Net Cash Used by Financing Activities		(28,180)
NET CHANGE IN CASH AND CASH EQUIVALENTS		16,190
Cash and Cash Equivalents - Beginning of Year		526,728
CASH AND CASH EQUIVALENTS - END OF YEAR	$	542,918
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION		
Cash Paid During the Period for Interest	$	64,016

See accompanying Notes to Financial Statements.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Description of Agency

NU-HOPE Elder Care Services, Inc. (the Agency) is a private, nonprofit organization incorporated in July 1975 in the state of Florida. Its goals are to assist the senior citizens of Highlands County and Hardee County to prevent or delay leaving one's home to enter an institution; to help in the home after hospitalization or illness; to provide better nutrition through home delivered meals and congregate dining sites; and to provide social, educational, and recreational activities at its sites and senior centers. The Agency is primarily supported by government grants. Other support is provided by thrift store sales and contributions from local government and private sources.

Cash and Cash Equivalents

For purposes of financial statement presentation, the Agency considers all cash and highly liquid investment instruments with initial maturities of three months or less to be cash equivalents.

Grants and Contracts Receivable

Grants receivable are recognized when an unconditional promise to give is received. Contracts receivable consist of amounts due to the Agency for program services provided. No allowance for doubtful accounts is recorded as the amounts are considered fully collectible at December 31, 2025.

Inventories and Thrift Store Sales

The Agency operates NU-HOPE Thrift Stores, retail operations where clothing, home furnishings, appliances, and other miscellaneous items are donated and then sold to the community at a greatly reduced price. Thrift store sales revenue is recognized by the Agency at the time the goods are sold. An in-kind contribution is recognized upon receipt of donated thrift store goods. The Agency estimates the value of the donated goods held in its thrift stores based on actual sales made and the estimated retail value of items available for sale.

Inventory consists of donated items received by the Agency for resale in its thrift stores. The Agency's method for valuing its donated inventory varies depending on the nature, condition or quality of the donated items. Donated goods in the thrift stores are valued at the lower of estimated retail value or net realizable value. The inventory balance recorded at year-end is the estimated fair market value of donated items on hand at the end of the year.

Fixed Assets

Fixed assets acquired by the Agency are considered to be owned by the Agency except for property acquired with grant funds. The property acquired with grant funds is considered to be owned by the Agency while used in the program for which it was purchased or in other future authorized programs; however, a reversionary interest in the property is held by the United States and/or state of Florida. The disposition of equipment, as well as the ownership of any proceeds there from, is subject to government regulations.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Fixed Assets (Continued)

Fixed assets that are owned by the Agency are recorded at cost if purchased or at fair market value at the date of gift, when donated. The cost of additions and betterments are capitalized and expenditures for repairs and maintenance are expensed in the period incurred. When the Agency's fixed assets are sold or retired, the related cost and accumulated depreciation are removed from the accounts and any gain or loss is included in income. The Agency follows the practice of capitalizing all expenditures for property, furniture, fixtures, and office equipment in excess of $1,000.

Leases

The Agency determines if an arrangement is a lease at inception. Operating and finance leases are included in lease assets, current liabilities, and lease obligation on the statement of financial position.

Right-of-use (ROU) assets represent the Agency's right to use an underlying asset for the lease term and lease obligation represent the Agency's obligation to make lease payments arising from the lease. ROU assets and liabilities are recognized at the lease commencement date based on the present value of lease payments over the lease term. As most of leases do not provide an implicit rate, the Agency uses the risk-free rate based on the information available at commencement date in determining the present value of lease payments. The operating lease ROU asset also includes any lease payments made and excludes lease incentives. The lease terms may include options to extend or terminate the lease when it is reasonably certain that the Agency will exercise that option. Lease expense for lease payments is recognized on a straight-line basis over the lease term. The Agency has elected to recognize payments for short-term leases with a lease term of 12 months or less as expense as incurred and these leases are not included as lease obligation or right-of-use assets on the statement of financial position.

The Agency has elected not to separate nonlease components from lease components and instead accounts for each separate lease component and the nonlease component as a single lease component.

Compensated Absences

The Agency's employees can begin accruing annual leave upon initial employment. Vacation time can be used after completing one year of service with the Agency. The Agency's employees earn annual leave in varying amounts depending on the number of years and hours worked. Permanent full-time employees earn annual leave as follows:

1 to 5 Years	Up to 80 Hours per Year
Over 5 Years	Up to 120 Hours per year

Accrued vacation hours are not paid out upon voluntary resignation or termination. Hours are paid out if employees are terminated due to funding or budgetary constraints. The Agency's policy is to recognize the costs of compensated absences when actually paid to employees.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Net Assets

Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions – Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net Assets With Donor Restrictions – Net assets subject to donor- (or certain grantor-) imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

Contributions received by the Agency with donor-imposed restrictions whose restrictions are met in the same period in which the contributions are received are reported in the accompanying statement of activities as net assets without donor restrictions.

Grants and Aid

A majority of the Agency's grant and aid revenue is derived from unit-based or cost-reimbursable federal and state contracts and grants, which are conditioned upon certain performance requirements and/or the incurrence of allowable qualifying expenses. Amounts received are recognized as revenue when the Agency has performed the service or incurred expenditures in compliance with specific contract or grant provisions.

There were a total of approximately $2,170,000 in conditional grants awarded with service periods between January 1, 2025 and June 30, 2026 which on achieving a specified levels of service. Consequently, at December 31, 2025, conditional grants approximating $623,000 have not been recognized in the accompanying statement of activities because the conditions on which they depend have not yet been met.

Contributions

Contributions received are recorded as increases in net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor restrictions.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

In-Kind Contributions

The Agency's policy related to gifts-in-kind is to utilize the asset given to carry out the mission of the Agency. If an asset is provided that does not allow the Agency to utilize it in its normal course of business, the asset will be sold at its fair market value as determined by appraisal or specialist depending on the type of asset. For the year ended December 31, 2025, gifts-in-kind recognized within the statement of activities included:

Thrift Store Goods	$	863,930
Donated Use of Facilities, Including Utilities		92,186
Total In-Kind Contributions	$	956,116

Donations of goods used by the Agency are recorded as contributions and as assets or expenses to the extent that an objective basis is available to measure the value of such items. The Agency receives goods to be sold within Agency's thrift store locations.

The Agency may receive services without payment or compensation. Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Agency. The Agency records donated services at the respective fair market values as quoted by the vendors or obtained by a realtor.

In-kind contributions includes the estimated utilities and fair rental value of building space. The Agency records utilities at the value provided by the donor who paid on behalf of the Agency or as estimated based on square footage. The Agency records donated use of facilities at the current market rates for facilities.

Contributed utilities and building space are provided on a month-to-month basis. In Hardee County, utilities and building space are provided by the City of Wauchula. In Highlands County, building space is provided by the Highlands County Board of County Commissioners.

All gifts-in-kind received by the Agency for the year ended December 31, 2025 were considered without donor restrictions and utilized by the Agency as determined by the board of directors and management.

Depreciation and Amortization

Vehicles, furniture, and equipment are being depreciated over estimated useful lives of 2 to 10 years using a straight-line method. Buildings and building improvements are being depreciated over the estimated useful lives of 5 to 39 years using straight-line method. Leasehold improvements are amortized over the shorter of the term of the lease or the estimate useful life.

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of functional expenses. Most categories of expenses are attributed to both program and supporting functions. Therefore, these expenses require allocation on a reasonable basis. The basis of allocation for salary and payroll related expenses is a review of time spent by management and staff that is evaluated on a year to year basis. Distribution of all other expenses is based on management's estimate of usage applicable to the program and supporting services benefited.

Federal Income Taxes

The Agency has qualified with the Internal Revenue Service as exempt from income tax under Section 501(c)(3) of the Internal Revenue Code and the Agency is classified as other than a private foundation within the meaning of Section 509(a) of the Code. Accordingly, no provision for income taxes has been made in these financial statements.

The Agency follows the income tax standard regarding the recognition and measurement of uncertain tax positions. This guidance clarifies the accounting for uncertainty in income taxes recognized in an agency's financial statements.

The Agency's informational tax returns are subject to review and examination by federal, state, and local authorities. The Agency is not aware of any activities that would jeopardize its tax-exempt status.

Concentration of Credit Risk

The Agency maintains cash and cash equivalents at three financial institutions. The Agency manages deposit concentration risk by placing cash accounts with financial institutions believed to be creditworthy. At times, deposits may exceed insured amounts and expose the Agency to credit loss. Insured accounts are guaranteed by the Federal Deposit Insurance Corporation (FDIC) up to $250,000 per depositor, per insured bank, for each account ownership category. As of December 31, 2025, the Agency had approximately $56,000 in excess of FDIC insurance limits, respectively. To date, the Agency has not experienced losses in any of these accounts.

Use of Estimates

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

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Subsequent Events

Management has performed an analysis of the activities and transactions subsequent to December 31, 2025, to determine the need for any adjustments to and/or disclosures within the audited financial statements for the year ended December 31, 2025. Management has performed their analysis through August 27, 2026, which is the date the financial statements were available to be issued.

The Agency entered into a new lease in Sebring, Florida on August 15, 2026. The lease is a long-term lease that starts on September 1, 2026 and will end on August 31, 2031 with monthly rent payments ranging from $3,750 to $6,200.

NOTE 2 LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following as of December 31, 2025:

Cash and Cash Equivalents	$	542,918
Grants and Contracts Receivable		305,588
Other Receivables		5,610
Total		854,116
Less: Purpose Restricted Net Assets		(109,353)
Total	$	744,763

The Agency has a goal to maintain financial assets, which consist of cash and cash equivalents, grants receivable, and other receivables to meet a minimum of 60 days of normal operating expenses.

NOTE 3 NET ASSETS

Net assets subject to donor restriction as of December 31, 2025:

Purpose Restricted - Hurricane Relief	$	109,353
Total	$	109,353

Net assets released from donor restriction during the year ended December 31, 2025:

Purpose Restricted - Hurricane Relief	$	3,952
Time Restricted		41,006
Total	$	44,958

NOTE 4 LEASE OBLIGATION

The Agency leases equipment as well as certain operating and office facilities for various terms under long-term, noncancelable lease agreements. The leases expire at various dates through 2028. In the normal course of business, it is expected that these leases will be renewed or replaced by similar leases.

The following table provides quantitative information concerning the Agency's leases.

Lease Cost		
Finance Lease Cost:		
Amortization of Right-of-Use Assets	$	3,487
Interest on Lease Obligation		431
Operating Lease Cost		9,396
Total Lease Cost	$	13,314
Other Information		
Cash Paid for Amounts Included in the Measurement of Lease Liabilities:		
Operating Cash Flows from Finance Leases	$	431
Operating Cash Flows from Operating Leases		9,396
Financing Cash Flows from Finance Leases		3,326
Right-of-Use Assets Obtained in Exchange for New Finance Lease Liabilities:	$	-
Right-of-Use Assets Obtained in Exchange for New Operating Lease Liabilities:	$	-
Weighted-Average Remaining Financing Lease Term		2.5 Years
Weighted-Average Remaining Operating Lease Term		1.3 Years
Weighted-Average Discount Rate - Finance Leases		4.13%
Weighted-Average Discount Rate - Operating Leases		4.72%

The Agency classifies the total undiscounted lease payments that are due in the next 12 months as current. A maturity analysis of annual undiscounted cash flows for lease obligations as of December 31, 2025, is as follows:

Year Ending December 31,	Operating	Finance
2026	$ 9,396	$ 3,754
2027	2,349	3,754
2028	-	1,877
Total Minimum Lease Payments	11,745	9,385
Less: Amount Representing Interest	(317)	(452)
Present Value of Lease Obligation	$ 11,428	$ 8,933

NOTE 5 LONG-TERM DEBT

Long-term debt consists of the following at December 31, 2025:

Description	Amount
Sebring thrift store and office relocation loan of $424,000 payable to Wauchula State Bank beginning on December 11, 2017 and maturing on December 11, 2042, secured by the future thrift store and office property. Beginning January 11, 2018, three monthly interest payments at a rate of 5%. Beginning April 11, 2018, 57 monthly principal and interest payments of $2,510 at a rate of 5%. Beginning January 11, 2023, 239 monthly principal and interest payments of $2,510 with interest calculated on the unpaid principal balance using an interest rate based on the Citibank New York Commercial Lending Rate, plus a margin of 0.75 percentage points, adjusted if necessary for the minimum and maximum rate limitation for this loan, up the initial interest rate of 5% per annum. On December 11, 2042, the remaining principal and interest on the balance is due in full.	$ 275,774
Sebring new office construction loan of $660,462 payable to Wauchula State Bank beginning March 22, 2019 and maturing on March 22, 2045. Beginning April 22, 2019, 12 monthly interest payments at 5.5%. Beginning April 22, 2020, 60 monthly principal and interest payments of $4,088 at a rate of 5.5%. Beginning April 22, 2025, 239 monthly principal and interest payments of $4,088 at a rate of 5.5%, with interest calculated on the unpaid principal balance using an interest rate based on the Citibank New York Commercial Lending Rate. On March 22, 2045, the remaining principal and interest balance of $4,088 is due in full.	562,746
Total	838,520
Less: Current Maturities	30,513
Total Long-Term Debt	$ 808,007

NOTE 5 LONG-TERM DEBT (CONTINUED)

Future principal payments are as follows:

Year Ending December 31,	Amount
2026	$ 30,513
2027	32,175
2028	33,883
2029	35,774
2030	37,723
Thereafter	668,452
Total	$ 838,520

NOTE 6 LINE OF CREDIT

The Agency has an unsecured line of credit with a variable interest rate with a face amount of $50,000. Interest payments on the unpaid balance are due monthly. At December 31, 2025, the balance of the line of credit was $-0-. The line of credit is effective in full force and effect until such time all of the loans in favor of the lender have been paid in full.

NOTE 7 CONCENTRATION OF REVENUE SOURCES

Approximately 52% of the Agency's revenue is derived from grants from the federal government, U.S. Department of Health and Human Services passed through the Senior Connection Center, Inc. (which is renewed annually) and state and local funds also passed through the Senior Connection Center, Inc. (which is renewed annually). The current level of the Agency's operations and program services may be impacted or segments discontinued if the funding is not renewed.

NOTE 8 RETIREMENT PLAN

The Agency maintains a retirement plan for the benefit of its employees. The plan was established in November 2016. The Agency has the option to match dollar-for-dollar contributions to the plan up to 3% of compensation. The Agency contributed $13,549 to the retirement plan for the year ended December 31, 2025.

NOTE 9 COMMITMENTS AND CONTINGENCIES

Government grants require the fulfillment of certain conditions as set forth in the grant agreements. Failure to fulfill the conditions could result in the return of the funds to grantors. Based upon prior experience, management believes that disallowances, if any, would be immaterial.

NU-HOPE ELDER CARE SERVICES, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2025

Grantor/Pass-Through Grant/Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Expenditures
U.S. Department of Health and Human Services				
Passed through State of Florida - Department of Elder Affairs and the Senior Connection Center, Inc.				
Aging Cluster				
Older Americans Act Title III B - Highlands	93.044	OAA-2025-HIGH	$ -	$ 340,636
Older Americans Act Title III B - Hardee	93.044	OAA-2025-HAR	-	43,128
Total Title III B			-	383,764
Older Americans Act Title III C-1 - Highlands	93.045	OAA-2025-HIGH	-	117,797
Older Americans Act Title III C-1 - Hardee	93.045	OAA-2025-HAR	-	21,797
Older Americans Act Title III C-2 - Highlands	93.045	OAA-2025-HIGH	-	342,770
Older Americans Act Title III C-2 - Hardee	93.045	OAA-2025-HAR	-	27,932
Total Title III C			-	510,296
Nutrition Services Incentive Program - Highlands	93.053	NSIP-25-HIGH	-	20,121
Nutrition Services Incentive Program - Hardee	93.053	NSIP-25-HAR	-	8,216
Total Nutrition Services Incentive Program			-	28,337
Total Aging Cluster			-	922,397
Older Americans Act Title III E - Highlands	93.052	OAA-2025-HIGH	-	44,557
Older Americans Act Title III E - Hardee	93.052	OAA-2025-HAR	-	13,608
Total Title III E			-	58,165
Emergency Home Energy Assistance for the Elderly - Highlands	93.568	EH-21/25-HIGH	-	28,083
Emergency Home Energy Assistance for the Elderly - Hardee	93.568	EH-21/25-HAR	-	11,437
Emergency Home Energy Assistance for the Elderly - Highlands	93.568	EH-25/26-HIGH	-	26,540
Emergency Home Energy Assistance for the Elderly - Hardee	93.568	EH-25/26-HAR	-	2,407
Total Emergency Home Energy Assistance for the Elderly			-	68,467
Total Expenditures of Federal Awards			$ -	$ 1,049,029

See accompanying Notes to Schedule of Federal Awards and State Financial Assistance.

NU-HOPE ELDER CARE SERVICES, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE (CONTINUED)
YEAR ENDED DECEMBER 31, 2025

Grantor/Pass-Through Grantor/Program or Cluster Title	Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Expenditures
State of Florida Department of Elder Affairs				
Passed through the Senior Connection Center, Inc.				
Home Care for the Elderly - Highlands	65.001	HCE-24/25-HIGH	$ -	$ 30,461
Home Care for the Elderly - Highlands	65.001	HCE-25/26-HIGH	-	8,851
Home Care for the Elderly - Hardee	65.001	HCE-24/25-HAR	-	9,165
Enhanced Home Care for the Elderly - Hardee	65.001	HCE-25/26-HAR		5,006
Total Home Care for the Elderly			-	53,483
Alzheimer Disease Initiative - Highlands	65.004	ADI-24/25-HIGH	-	275,093
Alzheimer Disease Initiative - Highlands	65.004	ADI-25/26-HIGH	-	261,554
Alzheimer Disease Initiative - Hardee	65.004	ADI-24/25-HAR	-	26,246
Alzheimer Disease Initiative - Hardee	65.004	ADI-25/26-HAR	-	19,936
Total Alzheimer Disease Initiative			-	582,829
Community Care for the Elderly - Highlands	65.010	CCE-24/25-HIGH	-	320,947
Community Care for the Elderly - Highlands	65.010	CCE-25/26-HIGH	-	250,902
Community Care for the Elderly - Hardee	65.010	CCE-24/25-HAR	-	27,421
Community Care for the Elderly - Hardee	65.010	CCE-25/26-HAR	-	30,318
Total Community Care for the Elderly			-	629,588
Total Expenditures of State Financial Assistance			$ -	$ 1,265,900

See accompanying Notes to Schedule of Federal Awards and State Financial Assistance.

NU-HOPE ELDER CARE SERVICES, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
DECEMBER 31, 2025

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards and state financial assistance (the Schedule) includes the federal award and state financial assistance activity of NU-HOPE Elder Care Services, Inc. under programs of the federal and state government for the year ended December 31, 2025. The information in this Schedule is presented in accordance with the requirements of 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* and Chapter 69I-5, Rules of the Florida Department of Financial Services. Because the Schedule presents only a selected portion of the operations of NU-HOPE Elder Care Services, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of NU-HOPE Elder Care Services, Inc.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and Chapter 69I-5, Rules of the Florida Department of Financial Services, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years.

NOTE 3 INDIRECT COST RATE

NU-HOPE Elder Care Services, Inc. has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance and Chapter 69I-5, Rules of the Florida Department of Financial Services.

NOTE 4 RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

Federal and state expenditures are reported on the statement of activities as program services. In certain programs, the expenditures reported in the basic financial statement may differ from the expenditures reported in the schedule of expenditures of federal awards and state financial assistance due to program expenditures exceeding grant or contract budget limitations which are not included as federal or state awards.

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

Board of Directors
NU-HOPE Elder Care Services, Inc.
Sebring, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of NU-HOPE Elder Care Services, Inc. (a nonprofit organization), which comprise the statement of financial position as of December 31, 2025, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 27, 2026.

Report on Internal Control Over Financial Reporting

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

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

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

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Report on Compliance and Other Matters

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

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Lakeland, Florida
August 27, 2026

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

Board of Directors
NU-HOPE Elder Care Services, Inc.
Sebring, Florida

Report on Compliance for Each Major Federal Program and State Project

Opinion on Each Major Federal Program and State Project

We have audited NU-HOPE Elder Care Services, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the requirements described in the Florida Department of Florida Department of Financial Services' *State Projects Compliance Supplement* that could have a direct and material effect on each of NU-HOPE Elder Care Services, Inc.'s major federal programs and state projects for the year ended December 31, 2025. NU-HOPE Elder Care Services, Inc.'s major federal programs and state projects are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, NU-HOPE Elder Care Services, Inc. complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended December 31, 2025.

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 (GAAS); 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. Our responsibilities under those standards, the Uniform Guidance and Chapter 10.650, Rules of the Auditor General of the State of Florida, are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of NU-HOPE Elder Care Services, Inc. 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 NU-HOPE Elder Care Services, Inc.'s compliance with the compliance requirements referred to above.

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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 NU-HOPE Elder Care Services, Inc.'s federal programs and state projects.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on NU-HOPE Elder Care Services, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance and Chapter 10.650, Rules of the Auditor General of the State of Florida 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 NU-HOPE Elder Care Services, Inc.'s compliance with the requirements of each major federal program and state project as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance and Chapter 10.650, Rules of the Auditor General of the State of Florida, 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 NU-HOPE Elder Care Services, Inc.'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 NU-HOPE Elder Care Services, Inc.'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 of the State of Florida, but not for the purpose of expressing an opinion on the effectiveness of NU-HOPE Elder Care Services, Inc.'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.

Board of Directors
NU-HOPE Elder Care Services, Inc.

Report on Internal Control Over Compliance

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

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

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

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

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Lakeland, Florida
August 27, 2026

NU-HOPE ELDER CARE SERVICES, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2025

Section I – Summary of Auditors' Results

Financial Statements

1.	Type of auditors' report issued:	Unmodified	
2.	Internal control over financial reporting:		
	• Material weakness identified?	_____ yes	____x____ no
	• Significant deficiency identified?	_____ yes	____x____ none reported
3.	Noncompliance material to financial statements noted?	_____ yes	____x____ no

Federal Awards

1.	Internal control over major federal programs:		
	• Material weakness identified?	_____ yes	____x____ no
	• Significant deficiency identified?	_____ yes	____x____ none reported
2.	Type of auditors' report issued on compliance for major federal programs:	Unmodified	
3.	Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	_____ yes	____x____ no

Identification of Major Federal Programs

Assistance Listing Number(s)	**Name of Federal Program or Cluster**
93.044, 93.045, 93.053	Aging Cluster

Dollar threshold used to distinguish between Type A and Type B programs:	$ 250,000		
Auditee qualified as low-risk auditee	____x____ yes	_____ no	

Section I – Summary of Auditors' Results

State Financial Assistance

4. Internal control over major state projects:
   - Material weakness identified? _____ yes ____x____ no
   - Significant deficiency identified? _____ yes ____x____ none reported
5. Type of auditors' report issued on compliance for major state projects: Unmodified
6. Any audit findings disclosed that are required to be reported in accordance with Chapter 10.650, Rules of the Auditor General of the State of Florida? _____ yes ____x____ no

Identification of Major State Projects

Assistance Listing Number(s)	**Name of State Project**
65.004	Alzheimer's Disease Initiative
65.010	Community Care for the Elderly

Dollar threshold used to distinguish between Type A and Type B programs: $ 126,590

Section II – Financial Statement Findings

No matters to report.

Section III – Findings and Questioned Costs – Major Federal Programs

No matters to report.

Section IV – Findings and Questioned Costs – Major State Projects

Our audit did not disclose any matters required to be reported in accordance with Chapter 10.650, Rules of the Auditor General of the State of Florida.

Section V – Other

No management letter is required because there were no findings to be reported in a management letter as required by Section 215.97(9)(f) and 215.97(10)(d) of the Florida Statutes, Auditor General Rule 10.654(I) or 10.656(3)(e).



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