



Senior Connection Center, Inc. and Affiliate

**Independent Auditor's Report, Consolidated Financial
Statements, and Supplementary Information**

December 31, 2024 and 2023



Senior Connection Center, Inc. and Affiliate
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December 31, 2024 and 2023

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Independent Auditor's Report

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

Opinion

We have audited the consolidated financial statements of Senior Connection Center, Inc. and Affiliate (the "Organization"), which comprise the consolidated statement of financial position as of December 31, 2024, 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 accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Organization as of December 31, 2024, 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 (*Government Auditing Standards*). 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 that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Prior Year Audited By Other Auditors

The 2023 consolidated financial statements were audited by other auditors, and their report thereon, dated September 12, 2024, expressed an unmodified 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 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 consolidated 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 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.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The schedule of expenditures of federal awards and schedule of expenditures of 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*, are presented for the purpose of additional analysis and are not a required part of the consolidated financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic 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 GAAS. In our opinion, the schedule of expenditures of federal awards and schedule of expenditures of state financial assistance are fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 12, 2025 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.

Forvis Mazars, LLP

**Orlando, Florida
September 12, 2025**

Senior Connection Center, Inc. and Affiliate
Consolidated Statements of Financial Position
December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 3,877,526	\$ 5,189,042
Investments	1,186,503	1,085,893
Due from grantors	4,936,396	4,870,987
Prepaid expenses and other assets	154,394	102,804
Total Current Assets	<u>10,154,819</u>	<u>11,248,726</u>
Beneficial Interest in Assets Held by Community Foundation of Tampa Bay	1,032,646	-
Furniture and Equipment, net	53,470	51,957
Right-of-Use Lease Asset, net	<u>598,468</u>	<u>765,325</u>
Total Assets	<u>\$ 11,839,403</u>	<u>\$ 12,066,008</u>
LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts payable and accrued expenses	\$ 1,903,149	\$ 1,886,402
Due to subrecipients	4,322,689	4,638,812
Operating lease obligation	239,877	233,572
Total Current Liabilities	<u>6,465,715</u>	<u>6,758,786</u>
Deferred Revenue	160,060	513,288
Operating Lease Obligation, net	<u>403,201</u>	<u>581,173</u>
Total Liabilities	<u>7,028,976</u>	<u>7,853,247</u>
Commitments and Contingencies		
Net Assets		
Without donor restrictions	4,785,231	4,212,761
With donor restrictions	25,196	-
Total Net Assets	<u>4,810,427</u>	<u>4,212,761</u>
Total Liabilities and Net Assets	<u>\$ 11,839,403</u>	<u>\$ 12,066,008</u>

Senior Connection Center, Inc. and Affiliate
Consolidated Statements of Activities
Years Ended December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Support and Revenue		
Public support - federal grants	\$ 17,707,286	\$ 19,015,015
Public support - state grants	17,245,687	15,794,878
Public support - other grants	433,616	98,403
Program service revenue	6,822,347	6,057,937
Contributions and other income	113,412	123,591
Interest income	56,499	40,876
Total Support and Revenue	<u>42,378,847</u>	<u>41,130,700</u>
Expenses		
Program Services		
Older Americans Act	10,969,112	12,405,279
Other Older Americans Act Services	2,864,416	2,651,535
Nutrition Services Incentive Program (NSIP)	512,664	702,448
Aging Resource Center	986,435	859,294
Community Care for the Elderly	9,224,192	7,538,982
Home Care for the Elderly	1,581,671	824,890
Alzheimer's Disease Initiative	4,862,091	4,601,607
Emergency Home Energy Assistance Program (EHEAP)	544,924	639,164
Serving Health Insurance Needs of Elders (SHINE)	331,959	330,800
Senior Medicare Patrol Program (SMP)	47,467	36,233
Medicare Improvements for Patients and Providers Act of 2008 (MIPPA)	104,674	159,209
Medicaid waiver specialist	313,729	261,642
Local service provider	374,660	785,122
Other DOEA programs	76,188	650,672
Other non-DOEA programs	6,683,068	5,710,979
Total Program Services	<u>39,477,250</u>	<u>38,157,856</u>
Supporting Services		
Board operations	508,141	124,524
Management and general	1,820,986	2,092,402
Total Supporting Services	<u>2,329,127</u>	<u>2,216,926</u>
Total Expenses	<u>41,806,377</u>	<u>40,374,782</u>
Change in Net Assets without Donor Restrictions	572,470	755,918
Net Assets with Donor Restrictions		
Contributions	25,000	-
Net change in beneficial interest in assets held by Community Foundation of Tampa Bay	196	-
Change in Net Assets with Donor Restrictions	<u>25,196</u>	<u>-</u>
Change in Net Assets	597,666	755,918
Net Assets, Beginning of Year	<u>4,212,761</u>	<u>3,456,843</u>
Net Assets, End of Year	<u>\$ 4,810,427</u>	<u>\$ 4,212,761</u>

Senior Connection Center, Inc. and Affiliate
Consolidated Statements of Functional Expenses
Year Ended December 31, 2024

(Continued)

	Program Services									
	Older Americans Act	Other Older Americans Act Services	NSIP	Aging Resource Center	Community Care for the Elderly	Home Care for the Elderly	Alzheimer's Disease Initiative	EHEAP	SHINE	SMP
Salaries	\$ 775,683	\$ 125,391	\$ -	\$ 623,420	\$ 487,404	\$ -	\$ 202,261	\$ -	\$ 178,401	\$ 29,131
Payroll taxes and benefits	191,977	30,378	-	136,009	115,784	-	60,188	-	35,109	6,101
Subrecipient services	9,818,734	2,486,364	512,664	-	8,268,339	1,581,671	4,526,641	544,924	-	-
Occupancy costs	64,104	15,805	-	65,693	68,895	-	19,091	-	16,846	4,536
Communications and postage	16,786	3,809	-	28,956	17,551	-	5,736	-	9,290	735
Equipment and maintenance	10,831	2,716	-	8,206	12,732	-	2,983	-	10,844	948
Printing and supplies	25,432	13,551	-	16,814	6,912	-	1,727	-	13,093	3,991
Professional fees and contract services	20,272	24,482	-	91,373	231,449	-	38,584	-	46,584	1,016
Advertising	-	-	-	-	-	-	-	-	6,032	-
Insurance	4,439	624	-	4,610	4,326	-	1,580	-	1,673	287
Other	40,854	161,296	-	11,354	10,800	-	3,300	-	14,087	722
Depreciation	-	-	-	-	-	-	-	-	-	-
Total Expenses Before Allocation	10,969,112	2,864,416	512,664	986,435	9,224,192	1,581,671	4,862,091	544,924	331,959	47,467
Allocation of Management and General	505,978	132,128	23,648	45,502	425,489	72,958	224,276	25,136	15,312	2,190
Total Expenses	\$ 11,475,090	\$ 2,996,544	\$ 536,312	\$ 1,031,937	\$ 9,649,681	\$ 1,654,629	\$ 5,086,367	\$ 570,060	\$ 347,271	\$ 49,657

Senior Connection Center, Inc. and Affiliate
Consolidated Statements of Functional Expenses
Year Ended December 31, 2024

(Continued)

	Program Services					Support Services				Total
	MIPPA	Medicaid Waiver Specialist	Local Service Provider	Other DOEA Programs	Other Non-DOEA Programs	Total Program Services	Board Operations	Management and General	Total Supporting Services	
Salaries	\$ 68,065	\$ 225,556	\$ -	\$ -	\$ 270,785	\$ 2,986,097	\$ 310,159	\$ 1,081,718	\$ 1,391,877	\$ 4,377,974
Payroll taxes and benefits	20,336	58,583	-	-	62,885	717,350	45,820	268,137	313,957	1,031,307
Subrecipient services	-	-	374,660	76,188	5,534,393	33,724,578	-	1,400	1,400	33,725,978
Occupancy costs	9,440	16,709	-	-	20,909	302,028	(5,589)	88,854	83,265	385,293
Communications and postage	1,611	3,134	-	-	4,945	92,553	413	19,299	19,712	112,265
Equipment and maintenance	1,012	1,739	-	-	5,646	57,657	2,674	20,587	23,261	80,918
Printing and supplies	761	1,402	-	-	4,895	88,578	9,325	20,079	29,404	117,982
Professional fees and contract services	1,305	2,805	-	-	326,236	784,106	7,943	235,212	243,155	1,027,261
Advertising	129	-	-	-	-	6,161	2,225	592	2,817	8,978
Insurance	633	1,137	-	-	1,452	20,761	-	13,923	13,923	34,684
Other	1,382	2,664	-	-	450,922	697,381	112,063	71,185	183,248	880,629
Depreciation	-	-	-	-	-	-	23,108	-	23,108	23,108
Total Expenses Before Allocation	104,674	313,729	374,660	76,188	6,683,068	39,477,250	508,141	1,820,986	2,329,127	41,806,377
Allocation of Management and General	4,828	14,472	17,282	3,514	308,273	1,820,986	-	(1,820,986)	(1,820,986)	-
Total Expenses	\$ 109,502	\$ 328,201	\$ 391,942	\$ 79,702	\$ 6,991,341	\$ 41,298,236	\$ 508,141	\$ -	\$ 508,141	\$ 41,806,377

Senior Connection Center, Inc. and Affiliate
Consolidated Statements of Functional Expenses
Year Ended December 31, 2023

(Continued)

	Program Services									
	Older Americans Act	Other Older Americans Act Services	NSIP	Aging Resource Center	Community Care for the Elderly	Home Care for the Elderly	Alzheimer's Disease Initiative	EHEAP	SHINE	SMP
Salaries	\$ 713,727	\$ 195,580	\$ -	\$ 448,434	\$ 409,553	\$ -	\$ 207,672	\$ -	\$ 209,356	\$ 21,072
Payroll taxes and benefits	176,127	49,763	-	105,937	83,200	-	50,210	-	33,577	3,196
Subrecipient services	11,367,737	2,191,172	702,448	-	6,919,614	824,890	4,269,080	639,164	-	-
Occupancy costs	69,457	19,181	-	52,351	47,147	-	30,261	-	17,601	6,253
Communications and postage	17,756	3,542	-	22,825	12,979	-	8,065	-	11,182	1,057
Equipment and maintenance	7,994	2,125	-	4,091	5,919	-	5,018	-	6,777	472
Printing and supplies	11,260	41,493	-	6,508	3,970	-	3,265	-	5,628	2,009
Professional fees and contract services	11,824	9,582	-	208,106	46,325	-	21,460	-	27,787	341
Advertising	99	-	-	-	-	-	-	-	3,536	708
Insurance	3,934	778	-	3,170	2,828	-	1,721	-	1,493	327
Other	25,364	138,319	-	7,872	7,447	-	4,855	-	13,863	798
Depreciation	-	-	-	-	-	-	-	-	-	-
Total Expenses Before Allocation	12,405,279	2,651,535	702,448	859,294	7,538,982	824,890	4,601,607	639,164	330,800	36,233
Allocation of Management and General	680,249	145,398	38,519	47,120	413,403	45,233	252,331	35,049	18,140	1,987
Total Expenses	\$ 13,085,528	\$ 2,796,933	\$ 740,967	\$ 906,414	\$ 7,952,385	\$ 870,123	\$ 4,853,938	\$ 674,213	\$ 348,940	\$ 38,220

Senior Connection Center, Inc. and Affiliate
Consolidated Statements of Functional Expenses
Year Ended December 31, 2023

(Continued)

	Program Services					Support Services				Total
	MIPPA	Medicaid Waiver Specialist	Local Service Provider	Other DOEA Programs	Other Non-DOEA Programs	Total Program Services	Board Operations	Management and General	Total Supporting Services	
Salaries	\$ 102,339	\$ 188,986	\$ -	\$ -	\$ 286,753	\$ 2,783,472	\$ 48,888	\$ 1,070,083	\$ 1,118,971	\$ 3,902,443
Payroll taxes and benefits	29,945	45,986	-	-	65,177	643,118	(4,116)	250,204	246,088	889,206
Subrecipient services	-	-	785,122	72,650	4,898,316	32,670,193	-	11,200	11,200	32,681,393
Occupancy costs	9,593	12,403	-	-	16,635	280,882	613	83,348	83,961	364,843
Communications and postage	1,629	3,897	-	-	3,820	86,752	273	19,766	20,039	106,791
Equipment and maintenance	833	774	-	-	13,004	47,007	140	28,934	29,074	76,081
Printing and supplies	7,852	2,627	-	-	4,364	88,976	8,844	14,847	23,691	112,667
Professional fees and contract services	1,626	2,789	-	-	313,425	643,265	1,972	381,315	383,287	1,026,552
Advertising	3,624	-	-	-	1,226	9,193	800	138,860	139,660	148,853
Insurance	512	826	-	-	960	16,549	-	4,674	4,674	21,223
Other	1,256	3,354	-	578,022	107,299	888,449	47,218	89,171	136,389	1,024,838
Depreciation	-	-	-	-	-	-	19,892	-	19,892	19,892
Total Expenses Before Allocation	159,209	261,642	785,122	650,672	5,710,979	38,157,856	124,524	2,092,402	2,216,926	40,374,782
Allocation of Management and General	8,730	14,347	43,052	35,680	313,164	2,092,402	-	(2,092,402)	(2,092,402)	-
Total Expenses	\$ 167,939	\$ 275,989	\$ 828,174	\$ 686,352	\$ 6,024,143	\$ 40,250,258	\$ 124,524	\$ -	\$ 124,524	\$ 40,374,782

Senior Connection Center, Inc. and Affiliate
Consolidated Statements of Cash Flows
Years Ended December 31, 2024 and 2023

	<u>2024</u>	<u>2023</u>
Operating Activities		
Change in net assets	\$ 597,666	\$ 755,918
Adjustments to reconcile change in net assets to net cash (used in) provided by operating activities:		
Depreciation	23,108	19,892
Changes in operating assets and liabilities:		
Due from grantors	(65,409)	1,199,950
Prepaid expenses and other assets	(51,590)	43,469
Right-of-use lease assets	166,857	232,404
Accounts payable and accrued expenses	16,747	437,589
Due to subrecipients	(316,123)	64,257
Refundable advances	-	(156,864)
Deferred revenue	(353,228)	513,288
Operating lease obligation	(171,667)	(231,791)
Net Cash (Used in) Provided by Operating Activities	<u>(153,639)</u>	<u>2,878,112</u>
Investing Activities		
Net change in investments	(100,610)	(296,788)
Purchase of furniture and equipment	(24,621)	(41,903)
Net change in beneficial interest in assets held by Community Foundation of Tampa Bay	(1,032,646)	-
Net Cash Used in Investing Activities	<u>(1,157,877)</u>	<u>(338,691)</u>
Net Change in Cash and Cash Equivalents	(1,311,516)	2,539,421
Cash and Cash Equivalents, Beginning of Year	<u>5,189,042</u>	<u>2,649,621</u>
Cash and Cash Equivalents, End of Year	<u>\$ 3,877,526</u>	<u>\$ 5,189,042</u>

Note 1. Nature of Activities and Summary of Significant Accounting Policies

Nature of Organization

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

Principles of Consolidation

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

Net Assets

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

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

With Donor Restrictions - Net assets whose use is subject to donor-imposed stipulations for a particular purpose or period of time. Donor restrictions can be temporary in nature and fulfilled by actions or the passage of time, or can be perpetual and be maintained permanently by the Organization. Donor restricted net assets consist of an endowment fund held at the Community Foundation of Tampa Bay at December 31, 2024.

Estimates

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

Cash and Cash Equivalents

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

Senior Connection Center, Inc. and Affiliate
Notes to Consolidated Financial Statements
December 31, 2024 and 2023

Investments

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

Due from Grantors

Amounts due from grantors represent amounts receivable from grantor agencies for allowable expenses incurred at or before the end of the year. Amounts due from grantor agencies are recorded at the net amount expected to be collected. There was no allowance at December 31, 2024 or 2023.

Furniture and Equipment

Furniture and equipment is stated at cost if purchased or at estimated fair market value at the date of receipt if acquired by gift. The Organization capitalizes expenditures for furniture and equipment in excess of \$1,000. Depreciation is provided on a straight-line basis over the estimated useful lives of the respective assets, generally five years. Leasehold improvements are depreciated over the lesser of the estimated useful life of the asset or the lease term. Maintenance and repair costs are expensed as incurred. The Organization has restrictions on disposals of fixed assets pursuant to grantor contracts. The Organization can gift furniture and equipment to its providers or dispose of assets with the permission of the grantor. During 2024 and 2023, 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 or services performed by the subrecipients on or before the year end.

Leases

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

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

Revenue Recognition

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

Gifts of cash and other assets received with donor stipulations that limit the use of the donated assets are reported as a donor-restricted contribution. When a restriction ends, or the purpose of the restriction is accomplished, donor-restricted net assets are reclassified to net assets without donor restrictions and are

Senior Connection Center, Inc. and Affiliate
Notes to Consolidated Financial Statements
December 31, 2024 and 2023

reported as net assets released from restriction. Donor-restricted contributions whose restrictions are met within the same reporting period are reported as contributions without donor restrictions in that period.

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

In-Kind Contributions

Contributions of noncash assets are recorded at estimated fair value in the period received. In accordance with U.S. GAAP, the Organization records contributed services if the services received create or enhance long-lived assets or require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Donated services recognized as in-kind contributions approximated \$14,000 and \$28,000 for the years ended December 31, 2024 and 2023, respectively.

A significant number of unpaid volunteers donate their services in support of all program areas of the Organization. No amounts have been reflected in these consolidated financial statements for these donated services because they do not meet the above recognition criteria. The estimated fair value of the volunteers' donated services is approximately \$165,000 and \$231,000 for the years ended December 31, 2024 and 2023, respectively.

Fair Value of Financial Instruments

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

Income Taxes

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

Functional Allocation of Expenses

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

Advertising Costs

The Organization uses advertising to create awareness of services available and promote its programs among the audiences it serves. Advertising costs are expensed as incurred. Advertising expense for the years ended December 31, 2024 and 2023 was approximately \$7,000 and \$149,000, respectively.

Subsequent Events

Events and transactions have been evaluated for potential recognition or disclosure through September 12, 2025, the date the consolidated financial statements were available to be issued.

Senior Connection Center, Inc. and Affiliate
Notes to Consolidated Financial Statements
December 31, 2024 and 2023

Note 2. Fair Value Measurements

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

If available, quoted market prices are used to value investments. Debt securities are valued at the closing price reported on the major market on which the individual securities are traded. The Organization's Level 3 financial instruments consist of beneficial interests in assets held by Community Foundation of Tampa Bay ("CFTB"), the fair values of which are based on the net asset values of the related funds.

The following tables set forth, by level, within the fair value hierarchy, the Organization's investments measured at fair value as of December 31, 2024 and 2023:

	December 31, 2024			
	Fair Value Measurements Using			
Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	
Treasury bills	\$ 1,186,503	\$ 1,186,503	\$ -	\$ -
Beneficial interest in assets held by CFTB	<u>1,032,646</u>	<u>-</u>	<u>-</u>	<u>1,032,646</u>
Total assets in the fair value hierarchy	<u>\$ 2,219,149</u>	<u>\$ 1,186,503</u>	<u>\$ -</u>	<u>\$ 1,032,646</u>

	December 31, 2023			
	Fair Value Measurements Using			
Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)	
Treasury bills	\$ 1,085,893	\$ 1,085,893	\$ -	\$ -

Note 3. Liquidity

Financial assets available to meet cash needs for general expenditures within one year of the consolidated statements of financial position consist of the following at December 31, 2024 and 2023:

	2024	2023
Cash and cash equivalents	\$ 3,877,526	\$ 5,189,042
Investments	1,186,503	1,085,893
Due from grantors	<u>4,936,396</u>	<u>4,870,987</u>
	<u>\$ 10,000,425</u>	<u>\$ 11,145,922</u>

Senior Connection Center, Inc. and Affiliate
Notes to Consolidated Financial Statements
December 31, 2024 and 2023

As part of a cash and liquidity management policy, the Organization structures its financial assets to be available as its general expenditures, liabilities, and other obligations become due. It is the practice of management to budget expenditures to equal budgeted funding for the year. The Organization has a goal to maintain financial assets on hand to meet 60 days of normal operating expenses and may invest cash in excess of requirements in Treasury bills. In addition, the Organization has lines of credit available to assist with any short-term liquidity needs should they choose to use them (see Note 7).

Note 4. Beneficial Interest in Assets Held by CFTB

The Organization transferred funds and entered into agreements with the CFTB to establish an Endowment Fund (“Endowment”) and Non-Endowed Fund (“Non-Endowed Fund”), collectively referred to as the “Funds.” These Funds are considered component funds of CFTB. The terms of the Endowment agreement with CFTB provides, among other things, that distributions are subject to CFTB’s spending policy, which is reviewed and approved annually by CFTB. Under the terms of the Non-Endowed Fund agreement with CFF, the Organization may request distributions up to four times a year.

The Funds are recorded as beneficial interests in assets held by CFTB and are considered Level 3 financial instruments, as they are pooled into various investment funds held by CFTB. The following table sets forth a summary of changes in fair value of the Funds for the year ended December 31, 2024:

	<u>Endowment Funds</u>	<u>Non- Endowed Funds</u>	<u>Total Funds</u>
Balance at January 1, 2024	\$ -	\$ -	\$ -
Additions	125,000	900,000	1,025,000
Interest and dividends	1,734	12,482	14,216
Net investment earnings	(359)	(2,579)	(2,938)
Distributions	-	-	-
Administrative fees	(397)	(3,235)	(3,632)
	<u>125,978</u>	<u>906,668</u>	<u>1,032,646</u>
Balance at December 31, 2024	<u>\$ 125,978</u>	<u>\$ 906,668</u>	<u>\$ 1,032,646</u>

Note 5. Furniture and Equipment

Furniture and equipment consists of the following at December 31, 2024 and 2023:

	<u>2024</u>	<u>2023</u>
Furniture and office equipment	\$ 193,285	\$ 172,278
Computer equipment and software	104,805	104,805
Leasehold improvements	50,111	50,111
Accumulated depreciation	<u>(294,731)</u>	<u>(275,237)</u>
	<u>\$ 53,470</u>	<u>\$ 51,957</u>

Senior Connection Center, Inc. and Affiliate
Notes to Consolidated Financial Statements
December 31, 2024 and 2023

Note 6. Lease Commitments

The Organization has entered into noncancelable operating lease agreements for office equipment and office space which expire at varying dates through February 2030, and have a weighted-average remaining lease term of 2.70 years at December 31, 2024.

The leases are classified as operating leases and are initially measured at the present value of future lease payments over the lease term using discount rates that resulted in an estimated weighted-average discount rate of 1.34%. The ROU lease asset is amortized over the respective lease period using the straight-line method and the lease liability is reduced by the respective lease payments. The Organization paid approximately \$245,000 and \$241,000 in lease payments during 2024 and 2023, respectively. Amortization expense for the ROU lease asset was approximately \$240,000 and \$242,000 for the years ended December 31, 2024 and 2023, respectively.

Future minimum lease payments under the operating leases as of December 31, 2024 are approximately as follows:

2025	\$	247,000
2026		253,000
2027		133,000
2028		10,000
2029		10,000
Thereafter		<u>1,000</u>
Total future minimum payments		654,000
Present value discount		<u>(11,000)</u>
Present value of lease liabilities	\$	<u>643,000</u>

Note 7. Lines of Credit

The Organization has two lines of credit of \$150,000 and \$250,000 with a financial institution. The lines of credit are subject to annual renewals and have a variable rate of interest based on the prime rate published by the Wall Street Journal. There were no advances on either of these lines of credit in 2024 or 2023 and no amounts outstanding at December 31, 2024 or 2023. The lines of credits mature in February 2026.

Note 8. Deferred Revenue

During 2023, the Organization received a \$600,000 grant advance as a response to Hurricane Ian. All proceeds are to be used for rebuilding efforts. During the year ended December 31, 2024, the Organization incurred qualifying costs of approximately \$353,000, resulting in a deferred revenue balance of approximately \$160,000 as of December 31, 2024.

Note 9. Contract Matching Requirements

The Organization is required to meet program matching requirements through cash or in-kind contributions. These requirements are partially met by the Organization and are proportionately passed through to subrecipients through contractual provisions in their provider contracts. For the years ended December 31, 2024 and 2023, the total program matching requirement was approximately \$537,000 and \$518,000, respectively. During the years ended December 31, 2024 and 2023, the Organization had matching amounts of approximately \$816,000 and \$1,295,000, respectively.

Note 10. Commitments and Contingencies

Employee Benefit Plan

The Organization has established a 403(b) plan and a 401(k) profit-sharing plan (the "Plans") for eligible employees. The Plans provide, among other things, for the Organization to match up to 4% of participants' voluntary contributions to the Plans and to make additional discretionary contributions to the Plans, which are allocated among participants without regard to their voluntary contributions. The Organization charged approximately \$298,000 and \$215,000 for its contributions to the Plans for the years ended December 31, 2024 and 2023, respectively.

Credit Risk and Economic Dependence

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

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

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

Insurance Programs

The Organization is self-insured for its employee health insurance. The Organization purchases stop-loss insurance to limit its exposure. The current stop-loss policy reimburses the Organization for individual claims in excess of \$75,000. A liability for unpaid claims and the associated claims expense, including incurred but not reported claims, is estimated based on past claims experience and is included in the consolidated statements of financial position. As of and for the years ended December 31, 2024 and 2023, there was no liability for unpaid claims nor any associated claims expense.

Supplementary Information

**Senior Connection Center, Inc. and Affiliate
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2024**

Federal Grantor Pass-Through Grantor Program Title	Federal AL Number	Contract / Grant Number	Federal Expenditures	Pass through to Subrecipients
U.S. Department of Health and Human Services Passed through the Florida Department of Elder Affairs				
<u>Administration on Aging:</u>				
Title III-D, Special Programs for the Aging 01/01/2024 - 12/31/2024 (OAA Title IIID Health & Wellness Promotion) (Preventive Health)	93.043	FA024	\$ 229,917	\$ -
RP Title IIID Health & Wellness Promotion 09/01/2021 - 09/30/2024	93.043	FRP21.A4	86,979	-
			<u>316,896</u>	<u>-</u>
Title III-E, National Family Caregiver Support 01/01/2024 - 12/31/2024	93.052	FA024	1,100,086	784,235
American Rescue Plan Title IIIE 09/01/2021 - 09/30/2024	93.052	FRP21.A4	416,388	371,854
Total National Family Caregiver Support			<u>1,516,474</u>	<u>1,156,089</u>
Title VII, Special Programs for the Aging 01/01/2024 - 12/31/2024 (OAA Title VII Elder Abuse Prevention)	93.041	F7024	21,268	-
<u>Aging Cluster:</u>				
Title III Admin, Special Programs for the Aging 01/01/2024 - 12/31/2024	93.044	FA024	943,570	-
Title IIIB, Special Programs for the Aging 01/01/2024 - 12/31/2024	93.044	FA024	3,528,339	2,945,348
Title IIIC1, Special Programs for the Aging 01/01/2024 - 12/31/2024	93.045	FA024	2,265,697	2,265,697
Title IIIC2, Special Programs for the Aging 01/01/2024 - 12/31/2024	93.045	FA024	3,823,455	3,823,455
Nutrition Services Incentive Program 01/01/2024 - 12/31/2024	93.053	FA024	512,664	512,664
American Rescue Plan Administration 09/01/2021 - 09/30/2024	93.044	FRP21.A4	496,223	-
American Rescue Plan Title IIIB 09/01/2021 - 09/30/2024	93.044	FRP21.A4	1,086,354	839,816
American Rescue Plan Title III C1 09/01/2021 - 09/30/2024	93.045	FRP21.A4	1,043,288	1,043,288
American Rescue Plan Title III C2 09/01/2021 - 09/30/2024	93.045	FRP21.A4	231,407	231,407
Total Aging Cluster			<u>13,930,997</u>	<u>11,661,675</u>
Total Administration on Aging			<u>15,785,635</u>	<u>12,817,764</u>

**Senior Connection Center, Inc. and Affiliate
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2024**

(Continued)

Federal Grantor Pass-Through Grantor Program Title	Federal AL Number	Contract / Grant Number	Federal Expenditures	Pass through to Subrecipients
U.S. Department of Health and Human Services				
Passed through the Florida Department of Elder Affairs				
<u>Medicare Enrollment Assistance Program:</u>				
Medicare Improvements for Patients and Providers Act of 2008 (MIPPA)				
09/01/2023 - 08/31/2024	93.071	FB023	\$ 66,306	\$ -
09/01/2024 - 08/31/2025	93.071	FB024	38,365	-
Total Medicare Enrollment Assistance Program			<u>104,671</u>	<u>-</u>
<u>Senior Medicare Patrol Program:</u>				
Senior Medicare Patrol Program (SMP)				
06/01/2023 - 05/31/2024	93.048	FG023	22,093	-
06/01/2024 - 05/31/2025	93.048	FG024	25,372	-
Total Senior Medicare Patrol Program			<u>47,465</u>	<u>-</u>
<u>Low-Income Home Energy Assistance Program:</u>				
Low-Income Home Energy Assistance, American Rescue Plan (ARP)				
04/01/2021 - 06/30/2024	93.568	FPO21-A7	298,224	256,029
Low-Income Home Energy Assistance, American Rescue Plan (ARP)	93.568	FPO21-A9	326,463	288,896
04/01/2021 - 06/30/2025				
Total Low-Income Home Energy Assistance Program			<u>624,687</u>	<u>544,925</u>
Total U.S. Department of Health and Human Services			<u>16,562,458</u>	<u>13,362,689</u>
Centers for Medicare and Medicaid Services:				
<u>Medical Assistance Program:</u>				
Medical Assistance Program				
07/01/2023 - 06/30/2024	93.778	FX023.A1	77,432	-
07/01/2024 - 06/30/2025	93.778	FX023.A2	79,432	-
Aging and Disability Resource Center				
07/01/2023 - 06/30/2024	93.778	FX023.A1	260,301	-
07/01/2024 - 06/30/2025	93.778	FX023.A2	232,914	-
Total Medical Assistance Program			<u>650,079</u>	<u>-</u>
Centers for Medicare and Medicaid Services Research:				
<u>Demonstrations and Evaluations Program</u>				
Serving Health Insurance Needs of Elders				
04/01/2023 - 03/31/2024	93.324	FN023	90,639	-
04/01/2024 - 03/31/2025	93.324	FN024	241,319	-
Total Centers for Medicare and Medicaid Services Research, Demonstrations and Evaluations Program			<u>331,958</u>	<u>-</u>
Total Centers for Medicare and Medicaid Services			<u>982,037</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$ 17,544,495</u>	<u>\$ 13,362,689</u>

Senior Connection Center, Inc. and Affiliate
Schedule of Expenditures of State Financial Assistance
Year Ended December 31, 2024

State Grantor Pass-Through Grantor Program Title	State CSFA Number	Contract / Grant Number	State Expenditures	Pass through to Subrecipients
Florida Department of Elder Affairs				
<u>Home Care for the Elderly Program</u>				
Home Care for the Elderly 07/01/2023 - 06/30/2024	65.001	FH023	\$ 860,414	\$ 814,072
Home Care for the Elderly 07/01/2024 - 06/30/2025	65.001	FH024	819,815	767,599
Enhanced Home Care for the Elderly 11/01/2022-03/31/2024	65.001	FE022	129,263	1,400
Total Home Care for the Elderly Program			<u>1,809,492</u>	<u>1,583,071</u>
<u>Alzheimer's Respite Services Program</u>				
Alzheimer's Respite Services 07/01/2023 - 06/30/2024	65.004	FZ023	2,672,947	2,511,465
Alzheimer's Respite Services 07/01/2024 - 06/30/2025	65.004	FZ024	2,254,604	2,015,177
Total Alzheimer's Respite Services Program			<u>4,927,551</u>	<u>4,526,642</u>
<u>Local Services Program</u>				
Local Services Program 07/01/2023 - 06/30/2024	65.009	FL023	329,856	327,289
Local Services Program 07/01/2024 - 06/30/2025	65.009	FL024	50,364	47,371
Total Local Services Program			<u>380,220</u>	<u>374,660</u>
<u>Community Care for the Elderly Program</u>				
Community Care for the Elderly 07/01/2023 - 06/30/2024	65.010	FC023	4,894,852	4,416,831
Community Care for the Elderly 07/01/2024 - 06/30/2025	65.010	FC024	4,395,715	3,851,507
Total Community Care for the Elderly Program			<u>9,290,567</u>	<u>8,268,338</u>
Total Expenditures of State Financial Assistance			<u>\$ 16,407,830</u>	<u>\$ 14,752,711</u>

Senior Connection Center, Inc. and Affiliate
Notes to Schedule of Expenditures of Federal Awards and
Schedule of Expenditures of State Financial Assistance
December 31, 2024

Note 1. Basis of Presentation

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

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

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedules are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance and Chapter 10.650, Rules of the Auditor General of the State of Florida, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3. Indirect Cost Rate

The Organization has not elected to utilize the 10% de minimis indirect cost rates for reimbursement of grant expenditures for the year ended December 31, 2024.

Compliance Reports

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*

Independent Auditor's Report

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

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of Senior Connection Center, Inc. and Affiliate (the "Organization"), which comprise the consolidated statement of financial position as of December 31, 2024, and the related consolidated statements of activities, cash flows, and functional expenses for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated September 12, 2025.

Report on Internal Control over Financial Reporting

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

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

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

Report on Compliance and Other Matters

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

Purpose of this Report

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

Forvis Mazars, LLP

**Orlando, Florida
September 12, 2025**

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

Independent Auditor's Report

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

Report on Compliance for Each Major Federal Program and State Project

Opinion on Each Major Federal Program and State Project

We have audited Senior Connection Center, Inc. and Affiliate's (the "Organization") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the Department of Financial Services *State Projects Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs and state projects for the year ended December 31, 2024. The Organization's major federal programs and state projects are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended December 31, 2024.

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 (*Government Auditing Standards*); the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance); and Chapter 10.650, *Rules of the Auditor General*. Our responsibilities under those standards, the Uniform Guidance, and Chapter 10.650, *Rules of the Auditor General*, are further described in the "Auditor's Responsibilities for the Audit of Compliance" section of our report.

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.650, *Rules of the Auditor General*, we:

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

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

Report on Internal Control over Compliance

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

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

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

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

Forvis Mazars, LLP

**Orlando, Florida
September 12, 2025**

**Senior Connection Center, Inc. and Affiliate
Schedule of Findings and Questioned Costs
Year Ended December 31, 2024**

Section I – Summary of Auditor’s Results

Financial Statements

1. Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP:

(Check each description that applies)

Unmodified Qualified Adverse Disclaimer

2. Internal control over financial reporting:

Material weakness(es) identified? Yes No

Significant deficiency(ies) identified? Yes None reported

3. Noncompliance material to the financial statements noted? Yes No

Federal Awards and State Projects

4. Internal control over major federal programs and state projects:

Material weakness(es) identified? Yes No

Significant deficiency(ies) identified? Yes None reported

5. Type of auditor’s report issued on compliance for major federal programs and state projects:

Unmodified Qualified Adverse Disclaimer

6. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) and Chapter 10.650, *Rules of the Auditor General*? Yes No

**Senior Connection Center, Inc. and Affiliate
 Schedule of Findings and Questioned Costs (Continued)
 Year Ended December 31, 2024**

7. Identification of major federal programs and state projects:

<u>Assistance Listing Numbers</u>	<u>Name of Federal Program or Cluster</u>
	Aging Cluster:
93.044	Title III Admin, Special Programs for the Aging
93.044	Title IIIB, Special Programs for the Aging
93.045	Title IIIC1, Special Programs for the Aging
93.045	Title IIIC2, Special Programs for the Aging
93.053	Nutrition Services Incentive Program
93.044	American Rescue Plan Administration
93.044	American Rescue Plan Title IIIB
93.045	American Rescue Plan Title III C1
93.045	American Rescue Plan Title III C2

<u>Catalog of State Financial Assistance Numbers</u>	<u>Name of State Projects</u>
65.010	Community Care for the Elderly Program
65.001	Home Care for the Elderly Program
65.004	Alzheimer's Respite Services Program

8. Dollar threshold used to distinguish between Type A and Type B federal programs: \$750,000.

9. Dollar threshold used to distinguish between Type A and Type B state projects: \$750,000.

10. Auditee qualified as a low-risk auditee? Yes No

Section II – Financial Statement Findings

No matters are reportable.

Section III – Federal Awards and State Projects Findings and Questioned Costs

No matters are reportable.