

FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORTS

SENIORS IN SERVICE OF TAMPA BAY, INC.

December 31, 2021

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Seniors in Service of Tampa Bay, Inc.

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Seniors in Service of Tampa Bay, Inc. (a non-profit organization), which comprise the statement of financial position as of December 31, 2021, and the related statements of activities and changes in net assets, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Seniors in Service of Tampa Bay, Inc. as of December 31, 2021 and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Seniors in Service of Tampa Bay, 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 opinions.

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; this includes 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 Seniors in Service of Tampa Bay Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards, 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 Seniors in Service of Tampa Bay, Inc.'s internal control. Accordingly, no such opinion is expressed.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about Seniors in Service of Tampa Bay, 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.

Report on Summarized Comparative Information

We have previously audited Seniors in Service of Tampa Bay, Inc.'s 2020 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated June 22, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Supplementary Information

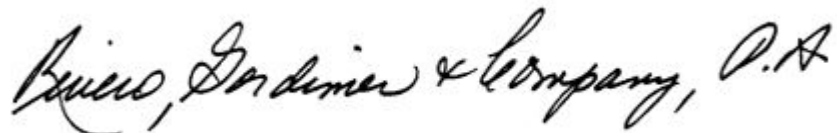
Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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 auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the 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 June 23, 2022 on our consideration of Seniors in Service of Tampa Bay, 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 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 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 Seniors in Service of Tampa Bay, Inc.'s internal control over financial reporting and compliance.

Tampa, Florida
June 23, 2022

A handwritten signature in black ink that reads "Benicio, Gordinier & Company, P.A." The signature is written in a cursive, flowing style.

Seniors in Service of Tampa Bay, Inc.

STATEMENT OF FINANCIAL POSITION

December 31, 2021
(With comparative total for 2020)

	<u>2021</u>	<u>2020</u>
ASSETS		
Cash and cash equivalents	\$ 140,884	\$ 114,496
Investments	111,338	111,208
Grants receivable	439,696	416,919
Other assets	<u>10,787</u>	<u>10,712</u>
Total current assets	702,705	653,335
Property and equipment, net of accumulated depreciation	<u>278,524</u>	<u>295,026</u>
TOTAL ASSETS	<u>\$ 981,229</u>	<u>\$ 948,361</u>
LIABILITIES AND NET ASSETS		
Accounts payable	\$ 40,427	\$ 54,696
Accrued expenses	71,884	45,998
Stipends payable	43,194	47,928
Deferred revenue	<u>34,288</u>	<u>-</u>
Total current liabilities	<u>189,793</u>	<u>148,622</u>
Total liabilities	<u>189,793</u>	<u>148,622</u>
Net assets		
Without donor restrictions	791,436	799,739
With donor restrictions	<u>-</u>	<u>-</u>
	<u>791,436</u>	<u>799,739</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 981,229</u>	<u>\$ 948,361</u>

The accompanying notes are an integral part of these statements.

Seniors in Service of Tampa Bay, Inc.

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

For the year ended December 31, 2021
(With comparative total for 2020)

	2021			2020
	Without donor restrictions	With donor restrictions	Total	
Revenues and other support				
Direct federal grants	\$ 1,466,609	\$ -	\$ 1,466,609	\$ 1,169,731
Contributions and other program income	1,186,411	-	1,186,411	1,233,779
United Way of Tampa Bay	69,200	-	69,200	33,115
Community Development Block Grant Hillsborough County	192,273	-	192,273	20,654
Interest income	137	-	137	3,991
In-kind income	143,092	-	143,092	157,596
Loan forgiveness - Paycheck Protection Program	-	-	-	162,200
Total revenues and other support	<u>3,057,722</u>	<u>-</u>	<u>3,057,722</u>	<u>2,781,066</u>
Expenses				
Program services				
Foster grandparent	1,406,379	-	1,406,379	1,247,653
Senior companion	531,057	-	531,057	372,156
Retired senior volunteer	509,222	-	509,222	841,371
Operation veteran connect	487,286	-	487,286	-
Total program services	<u>2,933,944</u>	<u>-</u>	<u>2,933,944</u>	<u>2,461,180</u>
Management and general	<u>132,081</u>	<u>-</u>	<u>132,081</u>	<u>165,904</u>
Total expenses	<u>3,066,025</u>	<u>-</u>	<u>3,066,025</u>	<u>2,627,084</u>
Change in net assets	(8,303)	-	(8,303)	153,982
Net assets at beginning of year	<u>799,739</u>	<u>-</u>	<u>799,739</u>	<u>645,757</u>
Net assets at end of year	<u>\$ 791,436</u>	<u>\$ -</u>	<u>\$ 791,436</u>	<u>\$ 799,739</u>

The accompanying notes are an integral part of this statement.

Seniors in Service of Tampa Bay, Inc.

STATEMENT OF CASH FLOWS

For the year ended December 31, 2021
(With comparative total for 2020)

	<u>2021</u>	<u>2020</u>
Cash flows from operating activities		
Change in net assets	<u>\$ (8,303)</u>	<u>\$ 153,982</u>
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities		
Depreciation and amortization	26,038	27,963
Loan forgiveness income	-	(162,200)
Increase in receivables	(22,777)	(169,501)
Increase in other assets	(75)	(1,470)
Unrealized gain on investment	(130)	(2,765)
Increase in accounts payable and accrued expenses	6,883	51,135
Increase in deferred revenue	34,288	-
Decrease in refundable advance	-	(35,000)
Total adjustments	<u>44,227</u>	<u>(291,838)</u>
Net cash provided (used) by operating expenses	<u>35,924</u>	<u>(137,856)</u>
Cash flows from investing activities		
Purchases of equipment	<u>(9,536)</u>	<u>(7,060)</u>
Net cash used by investing activities	<u>(9,536)</u>	<u>(7,060)</u>
Cash flows from financing activities		
Proceeds from paycheck protection program loan	<u>-</u>	<u>162,200</u>
Net cash provided by financing activities	<u>-</u>	<u>162,200</u>
Net increase in cash and cash equivalents	26,388	17,284
Cash and cash equivalents at beginning of year	<u>114,496</u>	<u>97,212</u>
Cash and cash equivalents at end of year	<u>\$ 140,884</u>	<u>\$ 114,496</u>
Supplemental disclosures of cash flow information		
Cash paid during the year		
Interest	<u>\$ -</u>	<u>\$ -</u>
Taxes	<u>\$ -</u>	<u>\$ -</u>

The accompanying notes are an integral part of these statements.

Seniors in Service of Tampa Bay, Inc.

STATEMENT OF FUNCTIONAL EXPENSES

For the year ended December 31, 2021
(With comparative total for 2020)

	Program Services					Management and General	2021 Total	2020 Total
	Foster Grandparent	Senior Companion	Retired Senior Volunteer	Operation Veteran Connect	Total Program Expenses			
Salaries, wages and related expenses								
Salaries and wages	\$ 507,335	\$ 242,839	\$ 326,032	\$ 94,814	\$ 1,171,020	\$71,299	\$ 1,242,319	990,943
Employee benefits and taxes	134,824	57,036	87,613	41,740	321,213	32,186	353,399	320,432
Total salaries, wages and related expenses	<u>642,159</u>	<u>299,875</u>	<u>413,645</u>	<u>136,554</u>	<u>1,492,233</u>	<u>103,485</u>	<u>1,595,718</u>	<u>1,311,375</u>
General expenses								
Direct program cost	101,344	5,474	27,262	9,109	143,189	619	143,808	163,584
Dues and subscriptions	1,274	626	943	366	3,209	5	3,214	4,939
Equipment rental and repairs	13,952	2,037	2,101	2,084	20,174	-	20,174	19,199
In-kind	123	-	3,777	122,348	126,248	16,845	143,093	130,097
Insurance, corporate	9,874	746	766	760	12,146	-	12,146	9,683
Occupancy expenses	60,289	4,194	10,822	4,123	79,428	1,842	81,270	47,325
Office expenses	6,816	1,834	1,957	3,963	14,570	5,049	19,619	16,666
Postage and printing	17,946	2,957	2,952	1,397	25,252	33	25,285	18,454
Professional and contract services	42,722	9,419	10,069	8,588	70,798	2,262	73,060	65,329
Travel and transportation	13,499	2,416	10,328	3,012	29,255	342	29,597	13,015
Total general expenses	<u>267,839</u>	<u>29,703</u>	<u>70,977</u>	<u>155,750</u>	<u>524,269</u>	<u>26,997</u>	<u>551,266</u>	<u>488,291</u>
Volunteer expenses								
Volunteer stipends	422,149	148,253	-	159,102	729,504	-	729,504	725,747
Insurance	1,936	528	528	528	3,520	-	3,520	1,544
Meals	5,784	2,745	-	-	8,529	-	8,529	8,347
Physical examinations	340	-	-	-	340	-	340	210
Recognition	17,197	7,001	9,268	4,637	38,103	-	38,103	3,170
Team leaders	-	2,800	-	-	2,800	-	2,800	2,550
Training and background checks	14,295	27,413	6,651	6,004	54,363	-	54,363	20,666
Travel	22,091	9,042	-	24,711	55,844	-	55,844	37,221
Total volunteer expenses	<u>483,792</u>	<u>197,782</u>	<u>16,447</u>	<u>194,982</u>	<u>893,003</u>	<u>-</u>	<u>893,003</u>	<u>799,455</u>
Total expenses before depreciation	1,393,790	527,360	501,069	487,286	2,909,505	130,482	3,039,987	2,599,121
Depreciation	12,589	3,697	8,153	-	24,439	1,599	26,038	27,963
Total expenses	<u>1,406,379</u>	<u>531,057</u>	<u>509,222</u>	<u>487,286</u>	<u>\$ 2,933,944</u>	<u>\$ 132,081</u>	<u>\$ 3,066,025</u>	<u>\$ 2,627,084</u>

The accompanying notes are an integral part of this statement.

Seniors in Service of Tampa Bay, Inc.

NOTES TO FINANCIAL STATEMENTS

December 31, 2021

NOTE A - NATURE OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A description of the organization and a summary of its significant accounting policies consistently applied in the preparation of the accompanying financial statements follow:

1. Background Information

Seniors in Service of Tampa Bay, Inc. (the "Organization") was incorporated on March 20, 1984 as a Florida nonprofit organization. The Organization's mission is to engage people in volunteerism, particularly those ages 55+, to help children succeed and elders remain independent by recruiting and training devoted and skillful volunteers. The Organization is awarded grants and contracts to sponsor the Foster Grandparent Program, Senior Companion Program and Retired and Senior Volunteer Program for Hillsborough, Pinellas, and Polk Counties in the state of Florida. These programs are funded primarily through grant agreements with the Corporation for National and Community Service. Other primary funding sources are United Way of Tampa Bay, Inc., Hillsborough County Community Development Block Grant, Hillsborough County and Pinellas County School Boards, and other foundation grants and contributions.

A significant portion of the revenues and support generated by the Organization are funded through federal and local government grants. The Organization re-negotiates its contracts on an annual basis.

2. Basis of Accounting

These financial statements, which are presented on the accrual basis of accounting, have been prepared to focus on the Organization as a whole and to present revenue, expenses, and net assets based on the existence or absence of donor-imposed restrictions.

Accordingly, net assets and changes therein are classified as follows:

- With Donor Restrictions – Net assets with donor restrictions are net assets subject to donor-imposed stipulations that may be fulfilled by actions of the Organization to meet the stipulations, that may become undesignated by the passage of time, or that require net assets to be permanently maintained, thereby restricting the use of principal. There are no net assets with donor restrictions at December 31, 2021.
- Without Donor Restrictions – Net assets without donor restrictions are net assets not subject to donor-imposed restrictions or the donor-imposed restrictions have expired. These net assets are available for use at the discretion of the Board of Directors (the Board) and/or management for general operating purposes.

Seniors in Service of Tampa Bay, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2021

NOTE A - NATURE OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

3. Liquidity

Assets and liabilities are presented in the accompanying statement of financial position according to their nearness of conversion to cash and, their maturity and resulting use of cash, respectively. See note B.

4. Use of Estimates

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

5. Cash, Cash Equivalents, and Concentration of Credit Risk

The Organization considers all highly liquid investments with maturities of three months or less when purchased to be cash equivalents.

The Organization maintains all of its demand deposit and money market accounts with financial institutions in the state of Florida. Accounts are insured by the Federal Deposit Insurance Corporation up to \$250,000 in total per financial institution. The Organization manages this risk by maintaining accounts in separate financial institutions.

6. Grant Revenue and Receivables

Grant revenue is received from federal, state and local sources. Grant revenue is recorded based upon the terms of the grantor allotment, which generally provides that revenues are earned when the allowable costs of the specific grant provisions have been incurred or such services have been rendered. Such revenues are subject to audit by the grantor, and if the examination results in a deficiency of allowable expenses, the organization would be required to refund any deficiencies.

7. Investment

The investment consists of a Certificate of Deposit and is carried at fair value in the Organization's financial statements. Purchases and sales of investments are reflected on a trade date basis. Income from the investment is recorded as earned on an accrual basis. The investment totaled \$111,338 at December 31, 2021.

Seniors in Service of Tampa Bay, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2021

NOTE A - NATURE OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

8. Property and Equipment

Property and equipment are stated at cost and depreciated using the straight-line method over estimated useful lives ranging from 3 to 40 years. It is the Organization's policy that maintenance and repairs are charged to expense as incurred. Additions and improvements exceeding \$500 and with a useful life of over one year are capitalized. Donated property and equipment are recorded at fair value at the date of the gift.

9. Contributions

Contributions received are recorded as net assets with donor restrictions or net assets without donor restrictions, depending on the absence or existence and nature of any donor restrictions. Contributions received that are designated for future periods or restricted by the donor for specific purposes are reported as net assets with donor restrictions, which increases that class of net assets. When a restriction expires, net assets with donor restrictions are released to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions.

10. Functional Allocation of Expenses

The statement of functional expenses presents expenses by function and natural classification. Expenses directly attributed to a specific functional area of the Organization are reported as expenses on those functional areas. Expenses that benefit multiple functional areas have been allocated across programs, general and administrative, and fundraising expenses based on the proportion of employee time involved.

The Organizations' program services include:

Foster Grandparent Program - Helps at-risk children succeed in school with intensive tutoring and mentoring provided by highly-trained, culturally relevant volunteers.

Senior Companion Program - Provides ongoing support for homebound seniors, adults with disabilities, veterans, caregivers to promote independent living. Clients are low-income and lack support from family and friends. The Organization provides in-home companionship, telephone reassurance, homemaker services, respite and a watchful eye in case they need extra care, all at no cost to them.

Retired and Senior Volunteer Program (RSVP) - Matches people aged 55+ to the volunteer opportunity of their dreams. The Organization partners with hundreds of organizations, strategically matching each volunteer to use skills they've gained over the years or to develop new ones. Focus areas include: 1) senior services - e.g. senior living community recreation activities and health education; 2) hunger relief services - e.g. food distribution/delivery; 3) education services - e.g. tutoring; 4) non-profit capacity building.

Seniors in Service of Tampa Bay, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2021

NOTE A - NATURE OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

Operation Veteran Connect (OVC) – Engages AmeriCorps members and community volunteers to support the Veterans Health Administration’s Whole Health initiative by assisting in developing wellness plans and supporting them in accessing wellness and healthcare services at two VA health facilities in Florida.

11. Income Taxes

The Organization is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and Chapter 220.13 of the Florida Statutes, respectively; and has not taken any uncertain tax positions. Accordingly, no provision for income taxes has been recorded in these financial statements. The Organization has not reported any unrelated business income; however, such status is subject to final determination upon examination, if any, of the related income tax returns by the appropriate taxing authorities. Tax years after 2017 remain subject to examination by federal and state taxing authorities.

13. Comparative Information

The financial statements include certain prior period summarized comparative information. Such information does not include sufficient detail to constitute a presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organization’s financial statements for the year ended December 31, 2020, from where it was derived.

NOTE B - LIQUIDITY AND AVAILABILITY

The Organization’s financial assets available within one year of the date of the financial statements for general expenditure are as follows:

Cash and cash equivalents	\$	140,884
Investments		111,338
Grants receivable		<u>439,696</u>
Total financial assets available within one year	\$	<u><u>691,918</u></u>

The Organization manages its liquidity by developing and adopting annual operating budgets that provide sufficient funds for general expenditures in meeting its liabilities and other obligations as they become due.

Seniors in Service of Tampa Bay, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2021

NOTE C - PROPERTY AND EQUIPMENT

Property and equipment consist of the following at December 31, 2021:

Land	\$ 56,511
Building and improvements	460,466
Furniture and fixtures	<u>127,079</u>
	644,056
Less accumulated depreciation	<u>(365,532)</u>
	<u><u>\$ 278,524</u></u>

Depreciation expense of \$26,038 was recognized during the year ended December 31, 2021.

NOTE D - FUNDS HELD FOR THE BENEFIT OF THE ORGANIZATION

The Organization is the beneficiary of two designated funds held by the Community Foundation of Tampa Bay, Inc. ("Community Foundation") with a total value of approximately \$103,000 at December 31, 2021. These funds are not recorded as an asset of the Organization; however, the Organization is entitled to receive contributions from the Community Foundation based on the value of these funds each year. The Community Foundation did not make a distribution to the Organization from these funds during the year ended December 31, 2021.

NOTE E - COMMITMENTS AND CONTINGENCIES

1. 401(k) Plan

The Organization maintains a 401(k) Plan (the "Plan") for qualified employees. The Organization shall determine, at its sole discretion, the annual contributions as determined by the Board of Directors. The Organization matched employee contributions up to 3% of the employee's gross pay during the year ended December 31, 2021. Contributions made by the Organization for the year ended December 31, 2021 were approximately \$29,900.

2. Operating Leases

The Organization leases office equipment under operating leases. Approximate future minimum lease payments, under these operating leases are as follows:

<u>Year ending December 31,</u>	
2022	\$ 22,800
2023	16,400
2024	8,700
2025	8,700
2026	<u>8,000</u>
	<u><u>\$ 64,600</u></u>

Seniors in Service of Tampa Bay, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2021

NOTE E - COMMITMENTS AND CONTINGENCIES – Continued

Rent expense under operating leases for the year ended December 31, 2021 approximated \$20,200.

NOTE F - SUBSEQUENT EVENTS

The Organization has evaluated events and transactions occurring subsequent to December 31, 2021 as of June 23, 2022, which is the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
SENIORS IN SERVICE OF TAMPA BAY, INC.
For the year ended December 31, 2021

Seniors in Service of Tampa Bay, Inc.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended December 31, 2021

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed- Through to Subrecipients	Total Federal Expenditures
U.S. Department of Housing and Urban Development				
Indirect Programs				
Passed-through City of Tampa, Florida, municipal corporation				
Community Development Block Grants/Entitlement				
Grants - Senior Companion Program	14.218	2021-44	\$ -	\$ 100,000
Passed-through Hillsborough County, Florida				
Community Development Block Grants/Entitlement				
Grants - Senior Companion Program	14.218	21-0261	-	92,273
Total CFDA # 14.218 - Indirect Programs			-	192,273
Total U.S. Department of Housing and Urban Development - Indirect Programs			-	192,273
U.S. Department of Health and Human Services				
Indirect Programs				
Passed-through Hillsborough County, Florida				
Head Start/Early Head Start				
	93.600	04CH011258/02	-	4,932
Total U.S. Department of Health and Human Services - Indirect Programs			-	4,932
Corporation for National and Community Service				
Indirect Programs				
Passed-through Volunteer Florida				
AmeriCorps				
	94.006	20AC223721	-	329,257
Total Corporation for National and Community Service - Indirect Programs			-	329,257
Direct Programs				
Corporation for National and Community Service Cluster				
Foster Grandparent Program				
	94.011	20SFSFL001	-	799,091
Senior Companion Program				
	94.016	20SCSFL001	-	335,807
Total Corporation for National and Community Service Cluster			-	1,134,898
Retired Senior Volunteer Program				
	94.002	19SRSFL009, 19SRSFL008, and 21SRHFL015	-	331,711
Total Corporation for National and Community Service - Direct Programs			-	1,466,609
Total Corporation for National and Community Service			-	1,795,866
Total expenditures of federal awards			\$ -	\$ 1,993,071

The accompanying notes are an integral part of this schedule.

Seniors in Service of Tampa Bay, Inc.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

December 31, 2021

NOTE A - BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the "Schedule") includes the federal award activity of Seniors in Service of Tampa Bay, Inc. under programs of the federal government for the year ended December 31, 2021. The information in this Schedule 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). Because the Schedule presents only a selected portion of the operations of Seniors in Service of Tampa Bay, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Seniors in Service of Tampa Bay, Inc.

NOTE B - 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, 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. Seniors in Service of Tampa Bay, Inc. has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

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*

SENIORS IN SERVICE OF TAMPA BAY, INC.

December 31, 2021



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
Seniors in Service of Tampa Bay, Inc.

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 Seniors in Service of Tampa Bay, Inc. (a non-profit organization) which comprise the statement of financial position as of December 31, 2021, and the related statements of activities and changes in net assets, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 23, 2022.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Seniors in Service of Tampa Bay, Inc.'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 financial statements, but not for the purpose of expressing an opinion on the effectiveness of Seniors in Service of Tampa Bay, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Seniors in Service of Tampa Bay, 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 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 may exist that have not been identified.



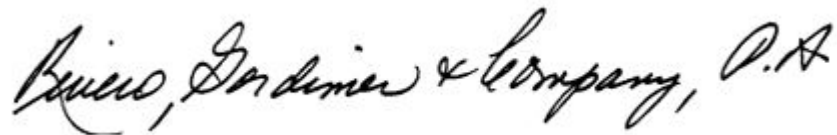
Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Seniors in Service of Tampa Bay, 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 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.

Tampa, Florida
June 23, 2022

A handwritten signature in cursive script that reads "Bruce, Gardner & Company, P.A." The signature is written in black ink and is positioned to the right of the date and location text.

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

SENIORS IN SERVICE OF TAMPA BAY, INC.

December 31, 2021



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
FOR EACH MAJOR PROGRAM AND ON INTERNAL
CONTROL OVER COMPLIANCE REQUIRED BY THE
UNIFORM GUIDANCE**

Board of Directors
Seniors in Service of Tampa Bay, Inc.

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Seniors in Service of Tampa Bay, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of Seniors in Service of Tampa Bay, Inc.'s major federal programs for the year ended December 31, 2021. Seniors in Service of Tampa Bay, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, Seniors in Services of Tampa Bay, Inc. 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 programs for the year ended December 31, 2021.

Basis for Opinion on Each Major Federal Program

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

We are required to be independent of Seniors in Service of Tampa Bay, 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. Our audit does not provide a legal determination of Seniors in Service of Tampa Bay, Inc.'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 Seniors in Service of Tampa Bay, Inc.'s federal programs.

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 Seniors in Service of Tampa Bay, 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 generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance 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 Seniors in Service of Tampa Bay, Inc.'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, 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 Seniors in Service of Tampa Bay, 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 Seniors in Service of Tampa Bay, 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, but not for the purpose of expressing an opinion on the effectiveness of Seniors in Service of Tampa Bay, 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.

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 on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over

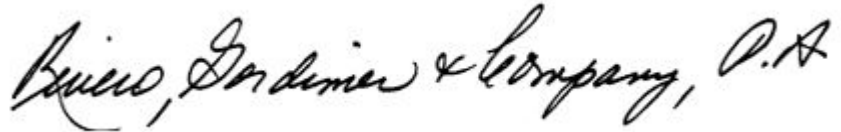
compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program 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. Accordingly, this report is not suitable for any other purpose.

Tampa, Florida
June 23, 2022

A handwritten signature in cursive script that reads "Bruce, Gardner & Company, P.A." The signature is written in black ink and is positioned to the right of the date and location text.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SENIORS IN SERVICE OF TAMPA BAY, INC.

For the year ended December 31, 2021

Seniors in Service of Tampa Bay, Inc.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended December 31, 2021

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued on whether the financial statements were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

Material weakness(es) identified?

 yes X no

Significant deficiency(ies) identified?

 yes X none reported

Noncompliance material to financial statements noted?

 yes X no

Federal Awards

Internal control over major federal programs:

Material weakness(es) identified?

 yes X no

Significant deficiency(ies) identified?

 yes X none reported

Type of auditors' report issued on compliance for major federal programs:

Unmodified

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:

Federal Assistance Listing Number

Name of Federal Program

94.011

Corporation for National Community Service Cluster

94.016

Foster Grandparent Program

Senior Companion Program

94.006

AmeriCorps

Dollar threshold used to distinguish between type A and type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

 X yes no

Section II - Financial Statement Findings

No matters were reported for the year ended December 31, 2021 and no matters were reported for the prior year. Accordingly, a summary schedule of prior year audit findings is not presented.

Section III - Federal Award Findings and Questioned Costs

No matters were reported for the year ended December 31, 2021 and no matters were reported for the prior year. Accordingly, a summary schedule of prior year audit findings is not presented.