

FINANCIAL STATEMENTS AND INDEPENDENT AUDITORS' REPORTS

SENIORS IN SERVICE OF TAMPA BAY, INC.

December 31, 2020

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INDEPENDENT AUDITORS' REPORT

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

Report on Financial Statements

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, 2020, 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.

Management's Responsibility 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

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, 2020 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.

Report on Summarized Comparative Information

We have previously audited Seniors in Service of Tampa Bay, Inc.'s 2019 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated June 26, 2020. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2019, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Matters

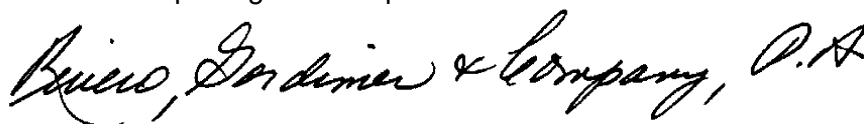
Other Information

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 22, 2021 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 22, 2021



Seniors in Service of Tampa Bay, Inc.

STATEMENT OF FINANCIAL POSITION

December 31, 2020
(With comparative total for 2019)

	<u>2020</u>	<u>2019</u>
ASSETS		
Cash and cash equivalents (note A6)	\$ 114,496	\$ 97,212
Investments (notes A8)	111,208	108,443
Grants receivable (note A7)	416,919	247,418
Other assets	<u>10,712</u>	<u>9,242</u>
Total current assets	653,335	462,315
Property and equipment, net of accumulated depreciation (notes A9 and C)	<u>295,026</u>	<u>315,929</u>
TOTAL ASSETS	<u><u>\$ 948,361</u></u>	<u><u>\$ 778,244</u></u>
LIABILITIES AND NET ASSETS		
Accounts payable	\$ 54,696	\$ 15,079
Accrued expenses	45,998	19,155
Stipends payable	<u>47,928</u>	<u>63,253</u>
Total current liabilities	<u>148,622</u>	<u>97,487</u>
Refundable advance	<u>-</u>	<u>35,000</u>
Paycheck protection program loan (note F)	<u>-</u>	<u>-</u>
Total liabilities	<u>148,622</u>	<u>132,487</u>
Net assets (note A2)		
Without donor restrictions	799,739	645,757
With donor restrictions	<u>-</u>	<u>-</u>
	<u>799,739</u>	<u>645,757</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 948,361</u></u>	<u><u>\$ 778,244</u></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, 2020
(With comparative total for 2019)

	2020			2019
	Without donor restrictions	With donor restrictions	Total	
Revenues and other support				
Direct federal grants	\$ 1,169,731	\$ -	\$ 1,169,731	\$ 1,056,194
Contributions and other program income	1,233,779	-	1,233,779	765,646
United Way of Tampa Bay	33,115	-	33,115	50,085
Community Development Block Grant Hillsborough County	20,654	-	20,654	78,650
Interest income	3,991	-	3,991	2,904
In-kind income	157,596	-	157,596	47,050
Loan forgiveness - Paycheck Protection Program	162,200	-	162,200	-
Total revenues and other support	<u>2,781,066</u>	<u>-</u>	<u>2,781,066</u>	<u>2,000,529</u>
Expenses				
Program services				
Foster grandparent	1,247,653	-	1,247,653	1,225,054
Senior companion	372,156	-	372,156	372,957
Retired senior volunteer	841,371	-	841,371	286,926
Total program services	<u>2,461,180</u>	<u>-</u>	<u>2,461,180</u>	<u>1,884,937</u>
Management and general	<u>165,904</u>	<u>-</u>	<u>165,904</u>	<u>131,294</u>
Total expenses	<u>2,627,084</u>	<u>-</u>	<u>2,627,084</u>	<u>2,016,231</u>
Change in net assets	153,982	-	153,982	(15,702)
Net assets at beginning of year	<u>645,757</u>	<u>-</u>	<u>645,757</u>	<u>661,459</u>
Net assets at end of year	<u>\$ 799,739</u>	<u>\$ -</u>	<u>\$ 799,739</u>	<u>\$ 645,757</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, 2020
(With comparative total for 2019)

	<u>2020</u>	<u>2019</u>
Cash flows from operating activities		
Change in net assets	\$ 153,982	\$ (15,702)
Adjustments to reconcile change in net assets to net cash (used) provided by operating activities		
Depreciation and amortization	27,963	29,445
Loan forgiveness income	(162,200)	-
Increase in receivables	(169,501)	(47,042)
Increase in other assets	(1,470)	(3,526)
Unrealized gain on investment	(2,765)	(603)
Increase in accounts payable and accrued expenses	51,135	4,073
(Decrease) increase in refundable advance and construction	(35,000)	35,000
Total adjustments	<u>(291,838)</u>	<u>17,347</u>
Net cash (used) provided by operating expenses	<u>(137,856)</u>	<u>1,645</u>
Cash flows from investing activities		
Purchases of equipment	<u>(7,060)</u>	<u>-</u>
Net cash used by investing activities	<u>(7,060)</u>	<u>-</u>
Cash flows from financing activities		
Proceeds from paycheck protection program loan	<u>162,200</u>	<u>-</u>
Net cash provided by financing activities	<u>162,200</u>	<u>-</u>
Net increase in cash and cash equivalents	17,284	1,645
Cash and cash equivalents at beginning of year	<u>97,212</u>	<u>95,567</u>
Cash and cash equivalents at end of year	<u>\$ 114,496</u>	<u>\$ 97,212</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, 2020
(With comparative total for 2019)

	Program Services				Management and General	2020 Total	2019 Total
	Foster Grandparent	Senior Companion	Retired Senior Volunteer	Total Program Expenses			
Salaries, wages and related expenses							
Salaries and wages	\$ 414,135	\$ 130,222	\$ 337,313	\$ 881,670	\$ 109,273	\$ 990,943	683,254
Employee benefits and taxes	125,210	36,642	124,617	286,469	33,963	320,432	204,974
Total salaries, wages and related expenses	<u>539,345</u>	<u>166,864</u>	<u>461,930</u>	<u>1,168,139</u>	<u>143,236</u>	<u>1,311,375</u>	<u>888,228</u>
General expenses							
Direct program cost	78,513	6,642	72,450	157,605	5,979	163,584	101,028
Dues and subscriptions	2,370	384	1,505	4,259	680	4,939	2,082
Equipment rental and repairs	15,034	1,411	2,754	19,199	-	19,199	21,406
In-kind	2,086	1,072	123,075	126,233	3,864	130,097	46,516
Insurance, corporate	8,108	136	1,428	9,672	11	9,683	10,987
Occupancy expenses	36,695	3,534	6,628	46,857	468	47,325	27,531
Office expenses	5,888	1,320	3,608	10,816	5,850	16,666	23,609
Postage and printing	13,585	1,404	3,400	18,389	65	18,454	5,337
Professional and contract services	38,223	7,824	15,611	61,658	3,671	65,329	68,313
Travel and transportation	6,375	1,270	5,007	12,652	363	13,015	26,257
Total general expenses	<u>206,877</u>	<u>24,997</u>	<u>235,466</u>	<u>467,340</u>	<u>20,951</u>	<u>488,291</u>	<u>333,066</u>
Volunteer expenses							
Volunteer stipends	445,726	161,271	118,747	725,744	-	725,744	565,913
Insurance	849	232	463	1,544	-	1,544	1,320
Meals	6,372	1,975	-	8,347	-	8,347	24,382
Physical examinations	210	-	-	210	-	210	205
Recognition	1,301	481	1,388	3,170	-	3,170	32,277
Team leaders	-	2,550	-	2,550	-	2,550	3,020
Training and background checks	6,363	605	13,701	20,669	-	20,669	32,871
Travel	27,090	9,211	920	37,221	-	37,221	105,136
Uniforms	-	-	-	-	-	-	368
Total volunteer expenses	<u>487,911</u>	<u>176,325</u>	<u>135,219</u>	<u>799,455</u>	<u>-</u>	<u>799,455</u>	<u>765,492</u>
Total expenses before depreciation	1,234,133	368,186	832,615	2,434,934	164,187	2,599,121	1,986,786
Depreciation	13,520	3,970	8,756	26,246	1,717	27,963	29,445
Total expenses	<u>1,247,653</u>	<u>372,156</u>	<u>841,371</u>	<u>\$ 2,461,180</u>	<u>\$ 165,904</u>	<u>\$ 2,627,084</u>	<u>\$ 2,016,231</u>

The accompanying notes are an integral part of this statement.

Seniors in Service of Tampa Bay, Inc.

NOTES TO FINANCIAL STATEMENTS

December 31, 2020

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, 2020.
- 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, 2020

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

3. Change in Accounting Principle

In 2020, the Organization adopted the provisions of FASB ASU 2018-13, Fair Value Measurement (Topic 820) Disclosure Framework—Changes to the Disclosure Requirements for Fair Value Measurement. The amendments in this update modify the disclosure requirements on fair value measurements in Topic 820, Fair Value Measurement. Adoption of this pronouncement had no effect on the Organizations' current or previously issued financial statements.

4. 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.

5. 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.

6. 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.

7. 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.

Seniors in Service of Tampa Bay, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2020

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

8. 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 \$111,208 at December 31, 2020.

9. 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.

10. 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.

11. 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.

Seniors in Service of Tampa Bay, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2020

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

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.

12. 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 2016 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, 2019, 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	\$	114,496
Investments		111,208
Grants receivable		<u>416,919</u>
Total financial assets available within one year	\$	<u><u>642,623</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, 2020

NOTE C - PROPERTY AND EQUIPMENT

Property and equipment consist of the following at December 31, 2020:

Land	\$	56,511
Building and improvements		460,466
Furniture and fixtures		117,543
		<u>634,520</u>
Less accumulated depreciation		<u>(339,494)</u>
	\$	<u>295,026</u>

Depreciation expense of \$27,963 was recognized during the year ended December 31, 2020.

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 \$89,000 at December 31, 2020. 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 distributed \$1,208 to the Organization from these funds during the year ended December 31, 2020.

NOTE E - DEFERRED PAYMENT MORTGAGES

The Organization had Deferred Payment Mortgages and promissory notes related to grant funds provided by Hillsborough County, Florida and the City of Tampa, Florida under terms of the U.S. Department of Housing and Urban Development *Community Development Block Grants*. The promissory notes were non-interest bearing and the principal on the promissory notes was deferred during the Minimum Use Period that was defined as five years, as long as the Organization maintained its current status as a not-for-profit benefiting low and moderate-income elderly persons. The promissory notes included provisions where the entire original note was forgiven after the minimum use period expired. On September 30, 2019, the Organization met the minimum use periods for both deferred mortgage payables with original values of \$30,000 and \$71,619, respectively.

NOTE F - PAYCHECK PROTECTION PROGRAM LOAN

In April 2020, the Organization received a \$162,200 U.S. Small Business Administration (SBA) Paycheck Protection Program ("PPP") loan for organizations who continued to pay their employees during the COVID-19 crisis. The Organization can apply for loan forgiveness for the amount used for payroll and other specific costs outlined in the loan agreement for an eight- or twenty-four-week period following receipt of loan proceeds.

Seniors in Service of Tampa Bay, Inc.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

December 31, 2020

NOTE F - PAYCHECK PROTECTION PROGRAM LOAN - Continued

The Organization has filed for forgiveness in accordance with the terms of the loan program. Any debt not forgiven, or loan proceeds not returned, will turn into a term loan payable at 1% interest over two years.

The Organization accounted for the loan in accordance with FASB ASC 450 Contingencies. Accordingly, the loan was recognized as a liability when received and once conditions of PPP forgiveness were substantially met, the loan was considered forgiven, and the liability was released as loan forgiveness income. Management determined all conditions for forgiveness were met as of December 31, 2020.

NOTE G - 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, 2020. Contributions made by the Organization for the year ended December 31, 2020 were approximately \$24,300.

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>	
2021	\$ 19,700
2022	19,400
2023	14,000
2024	<u>7,600</u>
	<u>\$ 60,700</u>

Rent expense under operating leases for the year ended December 31, 2020 approximated \$19,200.

NOTE H - SUBSEQUENT EVENTS

The Organization has evaluated events and transactions occurring subsequent to December 31, 2020 as of June 22, 2021, 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, 2020

Seniors in Service of Tampa Bay, Inc.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the year ended December 31, 2020

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal CFDA 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	N/A	\$ -	\$ 20,654
Total CFDA # 14.218 - Indirect Programs			-	20,654
Total U.S. Department of Housing and Urban Development - Indirect Programs			-	20,654
U.S. Department of Education				
Indirect Programs				
Passed-through the School Board of Hillsborough County, Florida				
Special Education - Grants to States (IDEA, Part B)	84.027	N/A	-	21,163
Total U.S. Department of Education - Indirect Programs			-	21,163
U.S. Department of Health and Human Services				
Indirect Programs				
Passed-through Hillsborough County, Florida				
Head Start/Early Head Start	93.600	16-0799	-	5,967
Total U.S. Department of Health and Human Services - Indirect Programs			-	5,967
Corporation for National and Community Service				
Indirect Programs				
Passed-through Volunteer Florida				
AmeriCorps	94.006	N/A	-	243,273
Total Corporation for National and Community Service - Indirect Programs			-	243,273
Direct Programs				
Corporation for National and Community Service Cluster				
Foster Grandparent Program	94.011	17SFSFL001 and 20FSFL001	-	668,220
Senior Companion Program	94.016	17SCSFL001 and 20CSFL001	-	292,749
Total Corporation for National and Community Service Cluster			-	960,969
Retired Senior Volunteer Program	94.002	19RSFL009 and 19RSFL008	-	208,762
Total Corporation for National and Community Service - Direct Programs			-	1,169,731
Total Corporation for National and Community Service			-	1,413,004
Total expenditures of federal awards			\$ -	\$ 1,460,788

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, 2020

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, 2020. 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, 2020



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, 2020, 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 22, 2021.

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.



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.

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

Tampa, Florida
June 22, 2021

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, 2020



Herman V. Lazzara	Stephen G. Douglas
Marc D. Sasser	Michael E. Helton
Sam A. Lazzara	Christopher F. Terrigino
Kevin R. Bass	James K. O'Connor
Jonathan E. Stein	David M. Bohnsack
Richard B. Gordimer, of Counsel	
Cesar J. Rivero, in Memoriam (1942-2017)	

**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

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, 2020. 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.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Seniors in Service of Tampa Bay, Inc.'s major federal programs based on our audit of the types of compliance referred to above. 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* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Seniors in Service of Tampa Bay, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Seniors in Service of Tampa Bay, Inc.'s compliance.



Opinion on Each Major Federal Program

In our opinion, Seniors in Service 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 federal programs for the year ended December 31, 2020.

Report on Internal Control Over Compliance

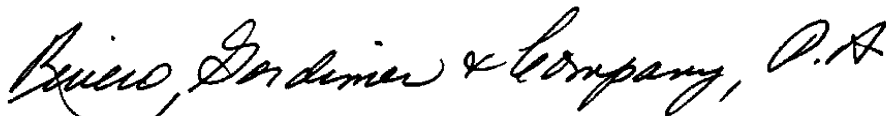
Management of Seniors in Service of Tampa Bay, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Seniors in Service of Tampa Bay, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Seniors in Service of Tampa Bay, Inc.'s 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of the 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 22, 2021



SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SENIORS IN SERVICE OF TAMPA BAY, INC.

For the year ended December 31, 2020

Seniors in Service of Tampa Bay, Inc.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the year ended December 31, 2020

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:

CFDA Number

Name of Federal Program

94.011

Corporation for National Community Service Cluster
Foster Grandparent Program
Senior Companion Program

94.016

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, 2020 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, 2020 and no matters were reported for the prior year. Accordingly, a summary schedule of prior year audit findings is not presented.