

Area Agency on Aging for North Florida

Invitation to Negotiate (ITN) No. 2025-001

Independent Auditing and IRS Form 990 Creation Services

Event	Date
Date ITN Issued	March 6, 2025
Questions Accepted	March 10, 2025 through March 31, 2025 5:00PM EST
Questions Answered	April 2, 2025 3:00PM EST
ITNs Due	April 8, 2025 3:00PM EST
ITNs Opened	April 8, 2025 4:00PM to 5:00PM EST
ITNs Due to Review Committee	April 11, 2025
Review Committee Evaluation Due	April 18, 2025
Review Committee Score Review	April 21, 2025 4:30PM EST
Board Approval Due	April 24, 2025
Notice of Intent to Award	April 28, 2025 5:00PM EST
Notice of Intent to Protest	April 25, 2025
Deadline to File Written Appeals	May 7, 2025 5:00PM EST
Appeals Resolved	May 19, 2025 5:00PM EST
Contract Finalization with Awarded Proposal	May 26, 2025

Table of Contents

PART 1 GENERAL INFORMATION	3
1.1 Overview	3
1.2 Definitions	3
1.3 Issuing Office and Location of Proposal Opening	3
1.4 Contract Award	3
1.5 Development Costs	3
1.6 Inquiries	4
1.7 Timetables	4
1.8 Delays	4
1.9 Proposal Submission and Withdrawal	4
1.10 Addenda	5
1.11 Equal Opportunity	5
1.12 Insurance	5
1.13 Public Entity Crimes	5
1.14 Suspended Vendor	6
1.15 Assignment & Subcontracting	6
1.16 Proposal as Public Domain	6
1.17 Public Records	6
1.18 Licenses	7
1.19 Contract Term	7
1.20 Contract Amendment	7
1.21 Termination Clauses	7
1.22 Background Information	8
1.23 References/Record Check	8
1.24 Performance Evaluation	8
1.25 Pricing and Invoicing	8
PART 2 STATEMENT OF WORK	9
2.1 Eligibility and Mandatory Requirements	9
2.2 Work Objective	9
2.3 Insurance Requirements	10
2.4 Background Information	11
2.5 Historic Timeline & Timeline Requirements	13
2.6 Assistance to be Provided to the Auditor	15
2.7 Special Conditions	15
PART 3 INSTRUCTIONS FOR PREPARING SUBMISSIONS	16
3.1 Rules for Submissions	16
3.2 Proposal Kit Notes (Points to Address in Submission, Letter of Transmit, Narrative, etc.)	16
3.3 Price Proposal Form	19
3.4 Request for Information to Submit with IRS W-9 Form	22
3.5 Sworn Statement Pursuant to Section 287.133(3)(a), Florida Statutes, On Public Entity Crimes	23
PART 4 EVALUATION OF SUBMISSIONS	25
4.1 Evaluation Method and Criteria	25
APPENDICES	
Appendix A: FY2023 Audit Report	
Appendix B: Agency's Submitted FY2023 IRS Form 990	
Appendix C: Previous Auditor's Request List	

PART I GENERAL INFORMATION

1.1 OVERVIEW

This Invitation to Negotiate (ITN) provides guidelines for the submission of proposals in response to this solicitation for the Area Agency on Aging for North Florida, Inc. (Agency) for qualified Certified Public Accounting firms, hereinafter referred to as the auditor, to express an opinion on the fair presentation of its financial statements for the fiscal year 2024. Additionally, the Agency seeks as a part of this ITN announcement an auditor's services to craft and submit the Agency's IRS Form 990. Our state contracts require audits to be conducted in accordance with 10.650, Rules of the Auditor General. Audits must be completed within nine (9) months of each fiscal year-end. The audit shall be conducted for the purpose of forming an opinion on the basic financial statements taken as a whole and to determine whether operations were conducted in accordance with legal and regulatory requirements, and as described herein.

1.2 DEFINITIONS

"Proposer" shall mean Contractors, consultants, respondents, organizations, firms, or other persons submitting a response to this Invitation to Negotiate.

1.3 ISSUING OFFICE AND LOCATION OF PROPOSAL OPENING

David Gauss
Area Agency on Aging for North Florida, Inc.
2414 Mahan Drive
Tallahassee, FL 32308

1.4 CONTRACT AWARD

The Agency anticipates entering a contract with the proposer who submits the proposal judged by the Agency to be most advantageous. In the event the parties are unable to negotiate terms acceptable to the Agency, the Agency may determine to enter negotiations with the second, most responsive and responsible proposer determined by the selection committee, or it may re-solicit proposals.

The Agency reserves the right to reject all proposals, to waive non-material, technical variances in the proposal, to abandon the project or to solicit and re-advertise for other proposals. The Agency may in its discretion waive any informalities and irregularities contained in a proposal or in the manner of its submittal and award a contract thereafter.

If no protests are received the proposal process will move more immediately to the letter of engagement and the awarded vendor will be notified to begin the contract.

1.5 DEVELOPMENT COSTS

Neither the Agency, nor its' representatives shall be liable for any expenses incurred in connection with preparation of a response to this ITN. Proposers should prepare their proposals simply and economically, providing a straightforward and concise description of the proposer's ability to meet the requirements of the ITN.

1.6 **INQUIRIES**

The Agency will not respond to oral inquiries. Interested proposers may contact the Agency regarding questions about the proposal only at email: procurement@aaanf.org. The Agency will receive written requests for clarification concerning the meaning or interpretation of this ITN, until seven (7) days prior to the submittal date. All proposers are expected to carefully examine the proposal documents. Any ambiguities or inconsistencies should be brought to the attention of the Agency through written communication with the Agency prior to opening of the proposals.

Respondents may not contact any member of the selection committee, Agency employees or Agency Board members during this solicitation process. All questions or requests for clarification must be routed through the Agency.

1.7 **TIMETABLES**

The Agency and proposers shall adhere to the following schedule in all actions concerning this ITN:

- A. On March 6, 2025, the Agency issues the ITN.
- B. From March 10, 2025 to March 31, 2025 the Agency will receive and answer written inquiries received by email.
- C. The Agency must receive the proposals by the closing time and date of 3:00PM EST on April 8, 2025.
- D. The Agency will review and evaluate the proposals in a timely manner.
- E. Short listed firms may be scheduled for presentations.
- F. The Agency may enter a contract after obtaining appropriate approvals and conducting negotiations. The Agency will notify all unsuccessful proposers.
- G. The Agency expects to award the contract by May 2025.

1.8 **DELAYS**

The Agency may delay scheduled due dates if it is to the advantage of the Agency to do so. The Agency will notify proposers of all changes in scheduled due dates by written addenda submitted to the Agency.

1.9 **PROPOSAL SUBMISSION AND WITHDRAWAL**

Proposals must be submitted electronically **and** as an original printed copy. The Agency will receive proposals at the following email and physical addresses:

- Send your electronic copy of your proposal to: procurement@aaanf.org. For your Email submitted version, please indicate in the subject line: **ITN #2025-001 Independent Auditing Services**; and,
- Send your original printed copy and jump drive (a second electronic copy) to: David Gauss, AAANF, 2414 Mahan Drive, Tallahassee, FL. 32308

***THE AGENCY MUST RECEIVE ALL PROPOSALS BY
3:00PM EST April 8, 2025.***

The emailed version of your proposal must be transmitted with a date and time of no later than April 8, 2025 at 3:00PM EST. The original paper copy and jump drive electronic copy must be received at 2414 Mahan Drive, Tallahassee, FL. 32308 no later than 3:00PM EST on April 8, 2025. Without exception, no proposals will be accepted if received by AAANF after these deadlines. Due to possible post mail delays, AAANF recommends using a mail courier service that can provide you tracking information about your original copy and jump drive submission.

Each proposal shall be prepared simply and economically, providing a straightforward, concise delineation of the firm's capabilities to satisfy the requirements of the Invitation to Negotiate. The emphasis in each proposal must be on completeness and clarity of content. To expedite the evaluation of proposals, it is essential that firms follow the format and instructions contained herein. Proposers may phone 850-488-0055 to verify the Agency received the proposal. Proposers may withdraw their proposal submissions by notifying the Agency in writing at any time prior to the deadline for proposal submittal. After the deadline, proposals become a public record of the Agency and are subject to the provisions of the Florida Public Records Law. As such they are subject to public disclosure in accordance with Chapter 119, Florida Statutes.

1.10 ADDENDA

If revisions become necessary, the Agency will provide written addenda to all respondents who received the Invitations to Negotiate. All addenda issued by the Agency regarding this ITN shall be acknowledged. Failure to acknowledge all addenda may result in disqualification.

The Agency will make every effort to notify Proposers by email that an addendum has been made to the ITN. The Agency shall not be responsible for providing notice of addenda to potential proposers who receive a ITN package from sources other than the Agency.

All addenda issued by the Agency must be acknowledged within the proposal at the time it is submitted to the Agency.

1.11 EQUAL OPPORTUNITY

The Agency recognizes fair and open competition as a basic tenet of procurement and encourages participation by minority and women owned business enterprises.

1.12 INSURANCE

The respondent, if awarded a contract, shall maintain insurance coverage reflecting the minimum amounts and coverages as required by the Agency. Please review section 2.3 for more detailed information on insurance requirements.

1.13 PUBLIC ENTITY CRIMES

A person or affiliate who has been placed on the convicted vendor list following a conviction for a public entity crime may not submit proposals or contract with the Agency; may not be awarded or perform work as a contractor, supplier, subcontractor, or consultant under a contract with any public entity; and may not transact business with any public entity in excess of the threshold amount provided for in F.S. 287 for CATEGORY TWO for a period of 36 months from the date being placed on the convicted vendor list.

Questions regarding this statement should be directed to the State of Florida, Bureau of State Procurement (850) 488-8440.

1.14 SUSPENDED VENDOR

An entity or affiliate who has been placed on the State of Florida Suspended Vendor List will not be considered for award. The Suspended Vendor List is available on the State's website at:

http://dms.myflorida.com/business_operations/state_purchasing/vendor_information

1.15 ASSIGNMENT & SUBCONTRACTING

The successful proposer will not be permitted to assign its contract with the Agency without obtaining prior written approval of the Agency. If a proposer subcontracts or subleases employees for any portion of this contract **for any reason**, the proposer must include, in writing the **name and address of the Subcontractor or leased employee/firm, and must obtain all the same insurance requirements, licensing, and certification requirements with prior approval by the Agency**. Name of the person to be contacted, include telephone number and extent of work to be performed. This information is to be submitted with ITN response (Section 1). If proposer should need to change subcontractor information, changes are subject to the approval by the Agency. The Agency reserves the right to reject a proposal of any proposer if the proposal names a subcontractor or leased employee who has previously failed in the proper performance of an award or failed to deliver on time contract of a similar nature, or who is not able to perform properly under this award.

1.16 PROPOSAL AS PUBLIC DOMAIN

All documents and other materials made or received in conjunction with this project will be subject to public disclosure requirements of Chapter 119, Florida Statutes. The proposal will become part of the public domain upon opening. **Proposers shall not submit pages marked "proprietary" or otherwise "restricted."**

1.17 PUBLIC RECORDS

Public Records Relating to Compliance, Request for Records; Noncompliance, & Civil Action

IF THE PROPOSER HAS QUESTIONS REGARDING THE APPLICATION OF CHAPTER 119, FLORIDA STATUTES, TO THE PROPOSER'S DUTY TO PROVIDE PUBLIC RECORDS RELATING TO THIS CONTRACT, CONTACT THE CUSTODIAN OF PUBLIC RECORDS AT:

Public Records Coordinator
Area Agency on Aging for North Florida, Inc.
2414 Mahan Drive
Tallahassee, Florida 32308
850-488-0055 procurement@aaanf.org

1.18 **LICENSES**

Proposers, both corporate and individual, must be fully licensed and certified for the type of work to be performed in the State of Florida at the time of ITN receipt.

1.19 **CONTRACT TERM**

At all times during the term of the contract, the successful Contractor shall act as an independent Contractor and at no time shall be considered an agent or partner of the Agency.

- A. **Contract Period:** A multiple year contract shall be awarded for an initial term of three (3) years. The contract may be renewed for three (3) additional one-year periods provided both the successful proposer, and the Agency agree, and all terms and conditions remain the same. Any contract or amendment resulting from this solicitation shall be subject to mutual written agreement between the Agency and the successful proposer.

- B. **Option to Extend:** The performance period of any contract resulting from this solicitation may be extended upon mutual agreement between the contractor and the Agency with no change in terms or conditions. Any extension of performance period under this provision shall be in one-year increments. The contract may be renewed for three (3) additional one-year periods, provided both parties agree. Total contract length, including individual one-year extensions, shall not exceed six (6) years. Consideration of price increases at each renewal period will be given provided such escalations are justified, reasonable and acceptable to the Agency. Any price increases must be documented and approved by the Agency. It is also expected that de-escalation of prices will be extended to the Agency if the market so reflects.

1.20 **CONTRACT AMENDMENT**

This service extends only to those specifically described herein. If upon the request of the Agency, the Contractor agrees to perform additional services such as assistance with special financial projects, tax services, grant assistance and management advisory services. The Agency shall pay the Contractor for the performance of such additional services a schedule of compensation rates for these various types of additional work shall be included reflecting hourly rates applicable to projects which may be requested and negotiated with the Agency.

1.21 **TERMINATION CLAUSES**

- A. **Termination for Convenience:** The Agency upon a thirty (30) day written notice to the other party may terminate this Agreement with or without cause. In the event of any termination, the Contractor shall be paid for all services rendered to the date of termination.

B. Termination for Cause: The obligation to provide further services under this Agreement may be terminated by the Agency upon seven (7) days written notice in the event of failure by the Contractor to perform in accordance with the terms hereof through no fault of the Agency.

1.22 BACKGROUND INFORMATION

As part of the evaluation process, the Agency reserves the right, to require a Proposer to submit such evidence of qualifications as it may deem necessary and may consider any evidence available to it as to the qualifications and abilities of the Proposer, including past performance (experience) with the Agency by the Proposer or any of their Owners.

1.23 REFERENCES/RECORD CHECK

As part of the evaluation process, the Agency may conduct an investigation of references, including but not limited to, a record check of consumer affairs complaints. Proposer's submission of their ITN constitutes acknowledgment of the process and consent to investigate. Agency is the sole judge in determining Proposer's qualifications.

1.24 PERFORMANCE EVALUATION

Throughout the contract period Agency staff will monitor the contractor(s) performance. If contractor performance fails to meet the standards specified and receives an unacceptable rating, the Agency may without cause and without prejudice to any other right or remedy, terminate the contract whenever the Agency determines that such termination is in the best interest of the Agency. Contractor's receiving an unacceptable rating will be notified by certified mail. Contract termination shall be served by written notice.

1.25 PRICING AND INVOICING

The Agency requires a firm price for each contract period. Invoices will be checked to confirm compliance with quoted pricing. Failure to hold prices firm through each contract term may be grounds for contract termination.

The actual cost to the Agency for our 2023 Audit, all related audit reporting, and for presentation of the audit report draft to the Agency's Board of Directors was \$22,500. The cost to the Agency for creation of, and electronic submission of, the IRS Form 990 for fiscal year 2023 was \$1,500.

PART II STATEMENT OF WORK

2.1 ELIGIBILITY AND MANDATORY REQUIREMENTS

The proposer should submit the minimum qualifications with their proposal response package to be considered responsive in order for the Agency to fully evaluate the firm's qualifications. Failure to fully submit the requested information may result in the proposal response being considered non-responsive.

- A. The principals of the firm(s) have performed continuous certified public accounting (CPA) services for a minimum of five (5) years.
- B. The Proposer must be a member of the American Institute of Certified Public Accountants and the Florida Institute of Certified Public Accountants.
- C. The assigned professional personnel of the Proposer must have received adequate continuing professional education as stipulated by Government Auditing Standards issued by the Comptroller General of the United States.
- D. The Proposer is independent of the Agency, as defined by generally accepted auditing standards.
- E. The Proposer must have experience performing a Single Audit in accordance with generally accepted auditing standards, the Single Audit Act Amendments of 1996, standards in accordance with 2 CFR Part 200 (formerly OMB Circular A-133), and the Rules of the Auditor General of the State of Florida.
- F. To meet the requirements of this ITN, the audit must be performed in accordance with the following standards:
 - 1. Generally Accepted Auditing Standards as issued by the American Institute of Certified Public Accountants (AICPA)
 - 2. Government Auditing Standards issued by the Comptroller General of the United States
 - 3. Office of Management Uniform Grant Guidance 2 CFR Part 200 (formerly OMB Circular A-133)
 - 4. Federal Single Audit Act, as amended.
 - 5. Florida Single Audit Act
 - 6. Rules of the Auditor General, State of Florida

2.2 WORK OBJECTIVE

- A. The Agency desires the auditor to express an opinion on the fair presentation of its financial statements in conformity with accounting principles generally accepted in the United States, and to prepare and electronically submit the Agency's Board of Director approved IRS Form 990 relative to each audit year. The auditor shall also prepare required management reports, and any other reports as may be required. The auditor shall also perform certain limited procedures involving required supplementary information as may be required by Florida State Statutes,

the Florida Auditor General, and/or the AICPA, as mandated by accounting principles generally accepted in the United States.

B. Auditing Standards

1. To meet the requirements of this Invitation to Negotiate and any resulting agreement, the audit shall be performed in accordance with auditing standards generally accepted as set forth by the American Institute of Certified Public Accountants and auditing standards generally accepted as promulgated by the General Accounting Office and the Rules of the Auditor General of the State of Florida, the standards for financial audits. The audit will be a financial audit.
2. Irregularities and illegal acts: Auditors shall be required to make an immediate, written report of all irregularities and illegal acts of which they become aware to the Executive Director and the Board Chair.

C. Working Papers Retention and Access to Working Papers: All working papers and reports must be retained at the auditor's office and at the auditor's expense, for a minimum of five (5) years, unless the firm is notified in writing by the Agency of the need to extend the retention period. The auditor will be required to make working papers available upon request by the Agency.

2.3 INSURANCE REQUIREMENTS

- A. The successful professional shall not commence any work in connection with this agreement until it has obtained all of the following types of insurance, and the Agency has approved such insurance. Nor shall the successful professional allow any subcontractor to commence work on its subcontract until all similar insurance required of the subcontractor has been so obtained and approved. All insurance policies shall be with insurers licensed and authorized to do business in the State of Florida. The successful professional shall maintain required insurance coverage for the full term of this agreement or for such longer periods as may be specifically required herein. All insurance policies shall be issued by companies authorized to do business under the laws of the State of Florida and rated no less than "B" as to management and no less than Class "VIII" as to strength in accordance with the A.M. Best Company Insurance Guide, or its equivalent as determined by the Agency in its sole discretion.
- B. Loss Deductible Clause: The Agency shall be exempt from, and in no way liable for, any sums of money which may represent a deductible in any insurance policy. The payment of such deductible shall be the sole responsibility of the professional and/or subcontractor providing such insurance.
- C. Worker's Compensation Insurance: The professional/service provider shall maintain during the life of this Agreement, Worker's Compensation Insurance for all of its employees connected with the work of this project that complies fully with the State of Florida Worker's Compensation Law, SS 440.

- D. General Liability: The Professional shall, during the life of this agreement take out and maintain broad form Commercial General Liability [including premises/operations; products/completed operations with the XCU hazards; personal /advertising injury; and fire damage (minimum \$100,000)] for limits of not less than \$1,000,000.00 per occurrence and \$2,000,000.00 aggregate relative to any agreement resulting from a solicitation with the Agency.
- E. Professional Liability: The professional shall during the life of this agreement take out and maintain Professional Liability coverage with limits of not less than \$1,000,000.00 per claim /\$2,000,000.00 per job, per year aggregate relative to any agreement resulting from this solicitation for the Agency. The professional further agrees to maintain like coverage for a minimum of five (5) years following the completion of the agreement.
- F. Certificates of Insurance: the Contractor, upon notice of award, will furnish Certificate of Insurance Forms. These shall be completed by the authorized Resident Agent and returned to the Agency. This certificate shall be dated and show:
- (1) The name of the insured contractor, the specified job by name and job number, the name of insurer, the number of the policy, its effective date, and its termination date.
 - (2) Statement that the Insurer will mail notice to the Agency at least thirty (30) days prior to any material changes in provisions or cancellation of the policy.
 - (3) Agency shall be named or additional named insured on General Liability Insurance and Business Automobile Liability Insurance.

NOTE: The Agency can decrease or increase these limits, depending on the project, at its sole discretion.

2.4 BACKGROUND INFORMATION

- A. Area Agency on Aging for North Florida, Inc. was incorporated on June 21, 1978 as a private, non-profit, regional agency designated by the State of Florida in accordance with the Older Americans Act of 1965 and in the State Community Care for the Elderly Act. The Agency administers a network of services through contracts with local providers in fourteen North Florida counties to assist seniors, people with disabilities and their caregivers. All programs are designed to maximize our clients' independence and security while they age in place. To carry out this goal, the Agency conducts annual assessments of the needs of the elderly population, determines resources available to satisfy these needs, and then plans and coordinates programs available to alleviate the identified needs. The Agency awards service provider contracts to the appropriate agencies, which provide the service to the aging population.
- B. The Agency's fiscal year is January 1 through December 31.

- C. Budgets are adopted annually, and expenditures are controlled in accordance with grant agreements.
- D. The Agency's financial software is MIP. Source documents are filed at the Agency Office.
- E. The Agency's accounting records for fiscal year ending December 31 will be closed by March 31 each year.
- F. The federal and state grants the Agency is funded through are currently as follows:

CFDA #	CSFA #	Acronym
--------	--------	---------

Older Americans Act (OAA) Title IIIB: Support Services

93.044	N/A	B
--------	-----	---

OAA Title IIIC1: Congregate Meals

93.045	N/A	C1
--------	-----	----

OAA Title III C2: Home Delivered Meals

93.045	N/A	C2
--------	-----	----

OAA Title III D: Preventative Health

93.043	N/A	D
--------	-----	---

OAA Title III E: Caregiver Support Services

93.052	N/A	E
--------	-----	---

OAA NSIP: Nutrition Services Incentive Program

93.053	N/A	NSIP
--------	-----	------

OAA Title VII: Elder Abuse Prevention

93.041	N/A	DEA
--------	-----	-----

Alzheimer's Disease Initiative: Alzheimer's Disease

N/A	65.002 & 65.004	ADI
-----	-----------------	-----

Community Cares for the Elderly: Community Care

N/A	65.010	CCE
-----	--------	-----

Home Care for the Elderly: Home Care

N/A	65.001	HCE
-----	--------	-----

Local Services Program: Local Services

N/A	65.009	LSP
-----	--------	-----

Emergency Home Energy Assistance for the Elderly: Energy Assistance

93.568	N/A	EH
--------	-----	----

Medicaid Administrative Claiming (MAC21): ADRC

93.778	N/A	ADRC
--------	-----	------

Statewide Managed Care (SMC21): MW

93.778	N/A	MW
--------	-----	----

Serving Health Insurance Needs of Elders

93.324	N/A	SHINE
--------	-----	-------

Florida Shine Program Senior Medicare Patrol (SMP) Project: SMP

93.048	N/A	SMP
--------	-----	-----

Medicare Improvements for Patients and Providers Act: MIPPA

93.071	N/A	MIPPA
--------	-----	-------

Veterans Administration: VA

N/A	N/A	VA
-----	-----	----

- G.** For your reference and to gain a clearer understanding of what the Scope of Work entails attached to this ITN announcement as Appendix B the FY2023 Audit Report, Appendix C is the Agency's submitted FY2023 IRS Form 990 and Appendix D is a summary listing of what documentation has been requested by previous auditors of the Agency. Bidders are encouraged to use this listing to gain an even better understanding of the needed audit scope of work.

2.5 HISTORIC TIMELINE & TIMELINE REQUIREMENTS

- A. Commencement of Audit:** The Agency will have all records ready for audit and all management personnel available to meet with the firm's personnel no later than March 1 each year.
- B. Historic Timeline for the Fiscal Year Audit:** With previous Audit Vendors, the Agency's "typical" annual Audit and IRS Form 990 creation timeline has been accepted by AAANF as follows:
- 1. IRS Extension Filed-** By March 1 of each year, the auditor requested an extension with the IRS to submit the Agency's 990 no later than mid-November of the same year.
 - 2. Fieldwork-** The auditor completed all fieldwork (electronically and on-site) between March 1 and July 31 of each year. Because of how the Agency stores grant records (multi-faceted legal files of contract paperwork and invoicing), on-site review of these records is required.
 - 3. Issuance of Reports and Financial Statement Attestation and IRS Form 990 Draft to Agency Staff-** The auditor submitted drafts of all reports to the Agency's Fiscal Staff for review no later than August 1 of each year.

4. Formal Audit and 990 Presentation Report to the Agency's Board of Directors for Vote Approval- August, September, or October Board Meeting. The auditor's designated representative provides an in-person "overview" presentation of the audit report and 990 draft. The Agency's Board of Directors will meet the fourth (4th) Thursday of August, September, and October of each year. Because of the Thanksgiving Holiday, they never assemble in November.
5. Submission of Agency's final IRS Form 990- Once the BOD votes, the Agency's Fiscal Staff communicates to the auditor acceptance of their reports and drafts for final completion and submission to the SOF and IRS. The auditor facilitated submission of the IRS Form 990, Agency Staff the required State of Florida (SOF) reporting no later than the November IRS extension deadline.

C. Non-Negotiable Time Requirements for the Fiscal Year Audit: Each of the following shall be completed by the auditor no later than the dates indicated. The Agency is willing to negotiate a different timeline with the selected vendor as long as we still meet IRS and SOF reporting deadline requirements, as well as, meet the requirement that our Board of Directors must approve both the audit report and draft IRS Form 990 before final/formal submission to the SOF and IRS.

1. IRS Extension Filed- By March 1 of each year, the auditor will file an extension with the IRS to submit the Agency's final 990 no later than the IRS specified extension deadline. The Agency has already requested an IRS Form 990 extension for the current 2025 audit year (of the Agency's required 2024 IRS Form 990).
2. Fieldwork- Because of how the Agency stores grant records (multi-faceted legal files of contract paperwork and invoicing), on-site review of these records by the auditor is required.
3. Issuance of Reports and Financial Statement Attestation and IRS Form 990 Draft to Agency Staff- The auditor will submit drafts of all reports to the Agency's Fiscal Staff for review no later than first (1st) of the month in which the auditor is ready to provide the presentation reports.
4. Formal Audit and 990 Presentation Report to the Agency's Board of Directors for Vote Approval- August, September, or October Board Meeting- For the audit to be completed in 2025 of the Agency's FY2024 records, the possible presentation/meeting dates are set as follows: August 28; September 25; and October 30, 2025.
5. Submission of Agency's final IRS Form 990- The auditor will facilitate submission of the IRS Form 990 no later than the November IRS extension deadline.

2.6 ASSISTANCE TO BE PROVIDED TO THE AUDITOR

- A. **Work Papers and Documents:** The staff will prepare the work papers for all funds. This will include trial balances and related supporting schedules. Staff will be available to answer questions as may be required. Per section 2.5.B.2. Fieldwork, Bidders for this ITN opportunity must understand that the Agency does not store all grant, subcontractor and overall accounting records electronically. Bidders must contemplate the cost of on-site travel to the Agency to complete portions of the requested audit services.
- B. **Office Space and Machines:** Copy machines, office space, fax and telephones will be made available to the successful proposer at no charge.

2.7 SPECIAL CONDITIONS

- A. **Laws, Ordinances, etc.:** The auditor shall observe and comply with all Federal, State and Local laws, ordinances, rules, regulations and professional standards that would apply to this contract.
- B. **Venue:** Any contractual arrangement between the Agency and the successful proposer shall be consistent with and be governed by the whole law of the State of Florida, both procedural and substantive, and applicable federal statutes, rules and regulations. Any and all litigation arising under any contractual arrangement shall be brought in the appropriate court in Leon County, Florida.

PART III INSTRUCTIONS FOR PREPARING SUBMISSIONS

3.1 RULES FOR SUBMISSIONS & SUBMISSION CONTENT CHECKLIST

The submission must name all persons or entities interested in the submission as principals. The proposal must declare that it is made without collusion with any other person or entity submitting a proposal pursuant to the ITN.

All Proposers will submit: 1) Their complete application to procurement@aaanf.org; 2) One (1) original printed (paper) copy of their complete application to David Gauss, AAANF, 2414 Mahan Drive, Tallahassee, FL. 32308; and, 3) A an electronic copy of the Proposer's complete application on a jump drive delivered to David Gauss, AAANF, 2414 Mahan Drive, Tallahassee, FL. 32308.

A complete application kit includes a Letter of Transmittal, a written (highly detailed, see Section 3.2 below) Proposal Narrative, a Price Proposal Form (Template in Section 3.3), a completed Request for Information to Submit IRS W-9 Form (Template in Section 3.4), and a completed Sworn Statement Pursuant to Section 187.133(3)(a), Florida Statutes, on Public Entity Crimes.

3.2 PROPOSAL KIT NOTES-(POINTS TO ADDRESS IN YOUR SUBMISSION, THE LETTER OF TRANSIT, NARRATIVE, etc.)

The Proposal will address all the points outlined in the Invitation to Negotiate. The Proposal must be prepared simply and economically, providing a straightforward, concise description of the Proposers capabilities to satisfy the requirements of the Invitation to Negotiate. To simplify and expedite the evaluation process, please construct the proposal in the format noted below. The response format shall have the required information indicated in each section. All attachments as requested shall be inserted in the back of each corresponding section.

In preparing your proposal, proposer should assume that the Agency has no previous knowledge of their product or capabilities. Proposals should clearly describe the services, specifying where it meets, exceeds, or does not comply with the general specifications.

A. Letter of Transmittal: The response format shall contain a letter of transmittal. The Letter of Transmittal will summarize in a brief and concise manner the Contractor's understanding of the scope of work and make a positive commitment to timely perform the work within budgetary requirements. An agent authorized to contractually bind Contractor must sign the Letter of Transmittal indicating the agent's title or authority. The transmittal letter shall not exceed two pages in length.

B. Proposal Narrative Section 1: Independence

The firm shall provide an affirmative statement that it is independent of the Agency as defined by generally accepted auditing standards and the U.S. General Accounting Office's Government Auditing Standards.

The firm should also list and describe the firm's (or its proposed subcontractors') professional relationships involving the Agency or any of its agencies or component units or oversight unit for the past five (5) years. If applicable, a statement explaining why such relationships do not constitute a conflict of interest relative to performing the proposed audit will be included.

In addition, the firm shall commit to giving the Agency written notice of any potentially conflicting professional relationships entered into during the period of this agreement.

C. Proposal Narrative Section 2: Firm's Qualifications, Knowledge and Experience

The proposal shall state the size of the firm, the size of the firm's non-profit audit staff, the location of the office from which the work on this engagement is to be performed and the number and nature of the professional staff to be employed in this engagement.

The firm shall provide information on the results of any federal or state desk reviews or field reviews of its audits during the past three (3) years. In addition, the firm shall provide information on the circumstances and status of any disciplinary action taken or pending against the firm during the past three (3) years with state or federal regulatory bodies or professional organizations.

The firm shall identify the principal staff, including engagement partners, managers, other supervisors, specialists and the assigned "in-charge" who will be assigned to the engagement and indicate whether each such person is (registered/licensed) to practice as a certified public accountant in Florida. The firm shall provide information in the form of resumes on the auditing experience of each person, *including information on relevant continuing professional education for the past three (3) years* and membership in professional organizations relevant to the performance of this audit.

The firm shall provide as much information as possible regarding the number, qualifications, experience, and training, including relevant continuing professional education of the specific staff to be assigned to this engagement. The firm also shall indicate how the quality of staff over the term of the agreement will be assured.

D. Proposal Narrative Section 3: Audit Approach

The proposal shall set forth a work plan, including an explanation of the audit methodology to be followed, to perform the services required in Section II of this Invitation to Negotiate. In developing the work plan, reference shall be made to such sources of information as the Agency budget and related materials, organizational charts, manuals and programs, and financial and other management information systems.

Proposers will be required to provide the following information on their audit approach:

- Show level of staff and number of hours to be assigned to the engagement. Hours to be assigned include:
 - The time the Agency can spend with firm on questions concerning the audit each year,
 - The training on how to properly submit the requested items to the firm,
 - Clause showing under no circumstances charged more than aggregate buffer if takes longer than normal,

- Commitment to continuity of the proposed audit team for following years of the agreement will be considered favorably.
- Describe sample size and the extent to which statistical sampling is to be used in the engagement. Define the specific audit procedures to be followed. Firm must come onsite for the grant testing portion.
- Describe the extent of use of paperless technology in the engagement. Please feel free to visit the fiscal department to peruse the current accounting procedures to better understand information sharing capacity and documentation process.
- Define type and extent of analytical procedures to be used in the engagement.
- Demonstrate approach to be taken to gain and document an understanding of the Agency internal control structure.
- Identify approach to be taken in determining laws and regulations that will be subject to audit test work.
- Describe approach to be taken in drawing audit samples for purposes of tests of compliance.

E. Proposal Narrative Section 4: Florida Engagements

For the firm's office that will be assigned responsibility for the audit, a separate list of all engagements of audit work in which the firm has participated for Florida non-profit entities shall be submitted. Include the most significant engagements performed in the last five years that are similar to the engagement described in this Invitation to Negotiate.

The firm shall list separately all engagements within the last five years for the Agency by type of engagement. For each engagement, the firm shall indicate the scope of work, date, engagement partners, total hours by staff type, the location of the firm's office from which the engagement was performed.

F. Proposal Narrative Section 5: Report Format

The proposal shall include sample required reports.

H. Proposal Narrative Section 6: Insurance

Provide a statement agreeing to obtain (prior to award) insurance with coverages as detailed in Section 2.3. Provide proof of insurance indicating that the firm has coverage in accordance with the requirements herein set forth may be furnished by the firm to the Agency along with their qualification data. A properly completed Accord Form is preferable. The Agency must be named as an additional insured for all General Liability **prior to entering into a contract.**

I. Proposal Narrative Section 7: References

To be eligible to respond to this Invitation to Negotiate, the interested firm must have successfully completed financial audits of at least five (5) non-profit agencies with single audit requirements. This experience shall be reflected in the proposal along with contact names and telephone numbers for those non-profits. Each respondent shall meet all legal, technical, and professional requirements for expressing an audit opinion on the annual financial statements of the Agency. Letters of references shall not be older than three (3) years.

K. Proposal Narrative Section 8: Prohibition Non-Collusion/Conflict of Interest Disclosure Statements

Include the following Statement of Non-Collusion: “The respondent certifies, and in the case of a joint proposal, each party thereto certifies as to its own organization, that in connection with this solicitation the information provided has been arrived at independently, without consultation, communication, or agreement with any other respondent or with any competitor for the purpose of restricting competition, or in any other way influencing the competitive arena.”

Include a disclosure statement advising the Agency of any potential conflict of interest, real or apparent, that the Respondent, employee, officer, or agent of the firm may have due to ownership, other clients, contracts, or interests associated with this project.

An affirmative statement must be included indicating that the firm and all assigned key professional staff are properly registered and licensed to practice in the State of Florida. Include copies of appropriate licenses. Signature on the transmittal letter shall certify the veracity of these statements.

L. Proposal Narrative Section 9: Optional Information

Provide any information pertinent to this project that will provide insight to the evaluators about the qualifications, fitness, and abilities of the Respondent (please limit this information to two pages).

M. Proposal Narrative Section 10: Addenda (if applicable)

All addenda issued pursuant to this solicitation must be acknowledged and submitted as part of the proposal package.

3.3 PRICE PROPOSAL FORM

Respondents are to make no structural changes to the table below and are to fill the table out completely. Values must be provided for all categories below and must represent the total cost for each service in Group A. The Total Fee for each audit period includes all out-of-pocket expenses for firm personnel (e.g., travel, lodging, copies, etc.). As specified in Section 1.21 additional work shall be included reflecting hourly rates in Group B. The estimated (projected) hours by type of staff member for the first year (2023) of the audit must be included in Group C.

Insert all requested pricing in the attached Price Proposal Form (Section 3.3). The proposed fees shall include all overhead and expenses. The cost proposal shall contain all pricing information relative to performing the audit engagement as described in this Invitation to Negotiate. The total maximum price to provide the service must contain all direct and indirect costs including all out-of-pocket expenses.

Rates by partner, specialist, supervisory and staff level multiplied by hours anticipated for each. The cost proposal shall include a schedule of professional fees and expenses, presented in an easily understandable format that supports the Total All-inclusive Maximum Price.

Out-of-pocket expenses for firm personnel (e.g., travel, lodging and subsistence) will be included in the Total All-inclusive Maximum Price submitted by the firm. No separate payments will be made for Out-of-Pocket expenses.

If it becomes necessary for the Agency to request the Auditor to render any additional services to either supplement the services requested in this Invitation to Negotiate or to perform additional work as a result of the specific recommendations included in any report issued on this engagement, then such additional work shall be performed only if set forth in an addendum to the contract between the Agency and the firm. Any such additional work agreed to between the Agency and the firm shall be performed at the same rates, set forth in the schedule of fees and expenses submitted.

Progress payments will be made based on hours of work completed during the engagement and out-of-pocket expenses incurred in accordance with the firm's cost proposal. Interim billing shall cover a period of not less than a calendar month.

GROUP A			
ITEM #	AUDIT PERIOD ENDING	TOTAL PROJECTED HOURS	TOTAL FEE
Initial 3 Year Term			
1	December 31, 2024		\$
2	December 31, 2025		\$
3	December 31, 2026		\$
Four Additional One-Year Contract Extensions			
4	December 31, 2027		\$
5	December 31, 2028		\$
6	December 31, 2029		\$
OVERALL TOTAL (Items 1-6)			\$

Company Name _____

GROUP B		
ITEM	DESCRIPTION	HOURLY RATE
8	Partner	\$
9	Manager	\$
10	Supervisory Staff	\$
11	Staff	\$

GROUP C		
ITEM	PROJECTED 2023 AUDIT	ESTIMATED HOURS
12	Partner	
13	Manager	
14	Supervisory Staff	
15	Staff	
TOTAL		

The Respondent certifies that as a condition of bidding he will hold good his proposal prices for a minimum period of **ninety** (90) calendar days from the date proposals are opened.

3.4 REQUEST FOR INFORMATION TO SUBMIT WITH IRS W-9 FORM

Federal Income Tax Law requires a Form 1099 with a valid taxpayer identification number to be filed for payments made in the course of conducting a trade or business. Further, these payments may be subject to Backup Federal Income Tax Withholding for all payees who have not submitted a correct Federal Tax Identification Number at the time of payment.

Please read this form and complete the information thereon before signing and **returning with a copy of your IRS W9 Form**. If you are a corporation, we will not issue you a Form 1099 (Reference: 1.6401-3(c)). However, kindly return this form to document your corporate status.

VENDOR NAME _____

DBA: _____

CORPORATE ADDRESS: _____

CITY: _____ **STATE:** _____ **ZIP:** _____

TELEPHONE: (____) _____

COMPANY CONTACT NAME:

COMPANY/CONTACT EMAIL ADDRESS:

TYPE OF ORGANIZATION

- 1. Corporation
- 2. Partnership
- 3. Sole Proprietor
- 4. Individual
- 5. Government Agency
- 6. Other: _____

1099 REPORTING STATUS (Check One): **Yes** **No**

TAXPAYER IDENTIFICATION NUMBER:

Employer Identification Number: _____ - _____

(Or) Social Security Number: _____ - _____ - _____

Print name of Taxpayer if using SS#: _____

Under penalties of perjury, I certify that this statement is accurate and complete.

Signature: _____ Title: _____

Date: _____ Phone: (____) _____

3.5 SWORN STATEMENT PURSUANT TO SECTION 287.133 (3) (a), FLORIDA STATUTES, ON PUBLIC ENTITY CRIMES

THIS FORM MUST BE SIGNED AND SWORN TO IN THE PRESENCE OF A NOTARY PUBLIC OR OTHER OFFICIAL AUTHORIZED TO ADMINISTER OATHS.

1. This sworn statement is submitted to AREA AGENCY ON AGING FOR NORTH FLORIDA, INC.

by: _____
(print individual's name and title)

for: _____
(print name of entity submitting sworn statement)

whose business address is: _____

and (if applicable) its Federal Employer Identification Number (FEIN) is: _____

(If the entity has no FEIN, include the Social Security Number of the individual signing this sworn statement: ____ - ____ - ____.)

2. I understand that a "public entity crime" as defined in Paragraph 287.133(1)(g), Florida Statutes, means a violation of any state or federal law by a person with respect to and directly related to the transaction of business with any public entity or with an agency or political subdivision of any other state or of the United States, including but not limited to, any bid or contract for goods or services to be provided to any public entity or an agency or political subdivision of any other state or of the United States and involving antitrust, fraud, theft, bribery, collusion, racketeering, conspiracy, or material misrepresentations.

3. I understand that "convicted" or "conviction" as defined in Paragraph 287.133(1)(b), Florida Statutes, means a finding of guilt or a conviction of a public entity crime, with or without an adjudication of guilt, in any federal or state trial court of record relating to charges brought by indictment or information after July 1, 1989, as a result of a jury verdict, non-jury trial, or entry of a plea of guilty or nolo contendere.

4. I understand that an "affiliate" as defined in Paragraph 287.133(1)(a), Florida Statutes, means:
a. A predecessor or successor of a person convicted of a public entity crime; or
b. An entity under the control of any natural person who is active in the management of the entity and who has been convicted of a public entity crime. The term "affiliate" includes those officers, directors, executives, partners, shareholders, employees, members, and agents who are active in the management of an affiliate. The ownership by one person of shares constituting a controlling interest in another person, or a pooling of equipment or income among persons when not for fair market value under an arm's length agreement, shall be a prima facie case that one person controls another person. A person who knowingly enters into a joint venture with a person who has been convicted of a public entity crime in Florida during the preceding 36 months shall be considered an affiliate.

5. I understand that a "person" as defined in Paragraph 287.133(1)(e), Florida Statutes, means any natural person or entity organized under the laws of any state or of the United States with the legal power to enter into a binding contract and which bids or applies to bid on contracts for the provision of goods or services let by a public entity, or which otherwise transacts or applies to transact business with a public entity. The term "person" includes those officers, directors, executives, partners, Shareholders, employees, members, and agents who are active in management of an entity.
6. Based on information and belief, the statement which I have marked below is true in relations to the entity submitting this sworn statement. (Indicate which statement applies).
- Neither the entity submitting this sworn statement, nor any of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, nor any affiliate of the entity has been charged with ad convicted of a public entity crime subsequent to July 1, 1989.
- The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989.
- The entity submitting this sworn statement, or one or more of its officers, directors, executives, partners, shareholders, employees, members, or agents who are active in the management of the entity, or an affiliate of the entity has been charged with and convicted of a public entity crime subsequent to July 1, 1989. However, there has been a subsequent proceeding before a Hearing Officer of the State of Florida, Division of Administrative Hearings and the final Order entered by the Hearing Officer determined that it was not in the public interest to place the entity submitting this sworn statement on the convicted vendor list (attach a copy of the final order).

I UNDERSTAND THAT THE SUBMISSION OF THIS FORM TO THE CONTRACTING OFFICER FOR THE PUBLIC ENTITY IDENTIFIED IN PARAGRAPH 1 ABOVE IS FOR THAT PUBLIC ENTITY ONLY AND THAT THIS FORM IS VALID THROUGH DECEMBER 31 OF THE CALENDAR YEAR IN WHICH IT IS FILED. I ALSO UNDERSTAND THAT I AM REQUIRED TO INFORM THE PUBLIC ENTITY PRIOR TO ENTERING INTO A CONTRACT IN EXCESS OF THE THRESHOLD AMOUNT PROVIDED IN SECTION 287.017, FLORIDA STATUTES FOR CATEGORY TWO OF ANY CHANGE IN THE INFORMATION CONTAINED IN THIS FORM.

Signature

Sworn to and subscribed before me this _____ day of _____, 20_____.

Personally known _____ OR Produced Identification _____

Notary Public – State of Florida

Type of Identification _____ My Commission Expires: _____

SEAL OR STAMP

PART IV EVALUATION OF SUBMISSIONS

4.1 EVALUATION METHOD AND CRITERIA

The Agency reserves the right to evaluate each response on a separate and individual basis. The Agency further reserves the right to reject all responses submitted, or accept a response deemed most advantageous to the Agency. While the Agency desires to achieve a cost-effective analysis, the emphasis is on quality, not necessarily the lowest cost. The Agency's selection committee will evaluate proposals and will select the proposer which meets the best interests of the Agency. The Agency shall be the sole judge of its own best interests, the proposals, and the resulting negotiated agreement.

An Evaluation Committee shall meet to evaluate each response in accordance with the requirements of this solicitation. Each Committee member will rank all proposals based on the criteria below. The top ranked firms may be required to provide a presentation to the selection committee. The selection committee will recommend award to the top ranked firm.

The Agency's decisions will be final. This criterion shall be utilized in the evaluation of the proposals. The Agency's evaluation criteria will include, but not be limited the following:

- Firm Qualifications
- Staff Experience
- Understanding of the Scope of Services
- Price Proposal
- Quality of submittal

Selection: Proposals will be evaluated using the above criteria. The Agency will assign this task to a Selection Committee. The Area Agency on Aging for North Florida, Inc. reserves the right to select the most qualified individuals/firms from review of the packages submitted or to interview the most qualified Respondents prior to requesting authorization to negotiate an agreement with the highest ranked respondents. Individuals/firms will be notified in writing if they are selected for interview. Notices for interviews will contain explicit instructions concerning location, date, time and length of interviews.

Terms and Conditions: Any actual or prospective Proposer who disputes the reasonableness, necessity or competitiveness of the terms and conditions of this Invitation to Negotiate; selection or award recommendation shall file such dispute in writing with the Executive Director, not later than close of business on the proposal opening date, as to the terms and conditions, and within ten (10) days of award recommendation. The Agency reserves the right to reject any or all proposals without recourse, to waive technicalities and informalities or to accept the proposal which in its sole judgment best serves the interest of the Agency.

APPENDICES

APPENDIX A

FY2023 Audit Report

**AREA AGENCY ON AGING FOR
NORTH FLORIDA, INC.**

FINANCIAL STATEMENTS

DECEMBER 31, 2023

AREA AGENCY ON AGING FOR NORTH FLORIDA, INC.
TABLE OF CONTENTS
DECEMBER 31, 2023

	<u>Page(s)</u>
Independent Auditors' Report	1 – 3
Financial Statements	
Statement of Financial Position	4
Statement of Activities	5
Statement of Functional Expenses	6 – 7
Statement of Cash Flows	8
Notes to Financial Statements	9 – 13
Schedule of Expenditures of Federal Awards and State Financial Assistance	14 – 16
Notes to the Schedule of Expenditures of Federal Awards and State Financial Assistance	17
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 <i>Government Auditing Standards</i>	18 – 19
Independent Auditors' Report on Compliance for Each Major Federal Program and State Project and Report on Internal Control Over Compliance in Accordance with the Uniform Guidance and Chapter 10.650, Rules of the State of Florida, Office of the Auditor General	20 – 22
Schedule of Findings and Questioned Costs	23 – 24

INDEPENDENT AUDITORS' REPORT

To the Board of Directors,
Area Agency on Aging for North Florida, Inc.:

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Area Agency on Aging for North Florida, Inc., which comprise the statement of financial position as of December 31, 2023, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Area Agency on Aging for North Florida, Inc. as of December 31, 2023, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

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

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about Area Agency on Aging for North Florida, Inc.'s ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

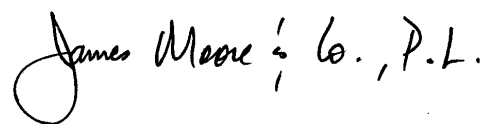
We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and Chapter 10.650, Rules of the State of Florida, Office of the Auditor General 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 schedule of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards and Chapter 10.650, Rules of the State of Florida, Office of the Auditor General 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 October 3, 2024, on our consideration of Area Agency on Aging for North Florida, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Area Agency on Aging for North Florida, Inc.'s internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering Area Agency on Aging for North Florida, Inc.'s internal control over financial reporting and compliance.

James Moore & Co., P.L.

Tallahassee, Florida
October 3, 2024

AREA AGENCY ON AGING FOR NORTH FLORIDA, INC.
STATEMENT OF FINANCIAL POSITION
DECEMBER 31, 2023

ASSETS

Current assets	
Cash and cash equivalents	\$ 1,218,938
Certificate of deposit	30,780
Grant and contract receivables	1,377,252
Total current assets	2,626,970
Property and equipment , net of accumulated depreciation	440,437
Other assets	
Deposits	3,776
Total Assets	\$ 3,071,183

LIABILITIES AND NET ASSETS

Current liabilities	
Accounts payable and accrued expenses	\$ 1,415,240
Refundable advance	64,515
Total current liabilities	1,479,755
Long term liabilities	-
Total Liabilities	1,479,755
Net assets	
With donor restrictions	
Hurricane relief	200,022
Without donor restrictions	
Undesignated:	
Operations	950,969
Property and equipment	440,437
Total without donor restrictions	1,391,406
Total net assets	1,591,428
Total Liabilities and Net Assets	\$ 3,071,183

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

AREA AGENCY ON AGING FOR NORTH FLORIDA, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2023

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Support and revenues			
Grants and contracts	\$ 11,883,402	\$ -	\$ 11,883,402
Interest	1,812	-	1,812
Local revenue	38,471	-	38,471
Contributions and other	23,071	-	23,071
Purpose restrictions satisfied by payment	214,947	(214,947)	-
Total support and revenues	<u>12,161,703</u>	<u>(214,947)</u>	<u>11,946,756</u>
Expenses			
Program services			
Alzheimer's Respite Services	1,463,953	-	1,463,953
Community Care for the Elderly	2,614,630	-	2,614,630
Special Programs for the Aging	3,244,967	-	3,244,967
Home Care for the Elderly	909,895	-	909,895
Aging Resource Center	341,191	-	341,191
VHA Home Care	252,187	-	252,187
Low-Income Home Energy Assistance	212,411	-	212,411
Medicaid Waiver	115,608	-	115,608
Serving Health Insurance Needs of Elders	99,613	-	99,613
Local Service Programs	93,742	-	93,742
Total program services	<u>9,348,197</u>	<u>-</u>	<u>9,348,197</u>
Administrative services	2,658,745	-	2,658,745
Total expenses	<u>12,006,942</u>	<u>-</u>	<u>12,006,942</u>
Increase (decrease) in net assets	<u>154,761</u>	<u>(214,947)</u>	<u>(60,186)</u>
Net assets, beginning of year	1,236,645	414,969	1,651,614
Net assets, end of year	<u>\$ 1,391,406</u>	<u>\$ 200,022</u>	<u>\$ 1,591,428</u>

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

**AREA AGENCY ON AGING FOR NORTH FLORIDA, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2023**

	Alzheimer's Respite Services	Community Care for the Elderly	Special Programs for the Aging	Home Care for the Elderly	Aging Resource Center	VHA Home Care
Program services						
Personnel and benefits	\$ -	\$ -	\$ 164,442	\$ -	\$ 258,858	\$ 232,218
Travel	-	-	1,115	-	-	1,898
Communication and utilities	-	-	2,979	-	11,166	5
Printing and supplies	-	-	7,146	-	3,881	576
Materials and subcontracts	1,463,953	2,614,630	2,876,192	909,895	-	-
Meetings and conferences	-	-	664	-	75	191
Repairs and maintenance	-	-	135	-	505	-
Licenses and insurance	-	-	4,938	-	9,559	6,793
Noncapitalizable software and equipment	-	-	35	-	-	23.00
Professional fees	-	-	26,651	-	16,276	3,090
Other	-	-	160,670	-	40,871	7,393
Depreciation	-	-	-	-	-	-
Total program services	<u>1,463,953</u>	<u>2,614,630</u>	<u>3,244,967</u>	<u>909,895</u>	<u>341,191</u>	<u>252,187</u>
Allocation of administrative expenses	94,032	65,973	2,190,045	93,432	-	-
Total expenses	<u>\$ 1,557,985</u>	<u>\$ 2,680,603</u>	<u>\$ 5,435,012</u>	<u>\$ 1,003,327</u>	<u>\$ 341,191</u>	<u>\$ 252,187</u>

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

AREA AGENCY ON AGING FOR NORTH FLORIDA, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2023
(Continued)

	Low-Income Home Energy Assistance	Medicaid Waiver	Serving Health Insurance Needs of Elders	Local Service Programs	Administrative Services	Total
Program services						
Personnel and benefits	\$ -	\$ 112,447	\$ 65,535	\$ -	\$ 700,943	\$ 1,534,443
Travel	-	-	4,584	-	21,465	29,062
Communication and utilities	-	267	14,847	-	44,839	74,103
Printing and supplies	-	1,094	3,703	-	10,409	26,809
Materials and subcontracts	212,411	-	-	93,742	1,536,094	9,706,917
Meetings and conferences	-	-	78	-	8,828	9,836
Repairs and maintenance	-	-	720	-	4,718	6,078
Licenses and insurance	-	-	1,982	-	35,638	58,910
Noncapitalizable software and equipment	-	-	-	-	9,730	9,788
Professional fees	-	1,800	4,313	-	137,688	189,818
Other	-	-	3,851	-	121,025	333,810
Depreciation	-	-	-	-	27,368	27,368
Total program services	212,411	115,608	99,613	93,742	2,658,745	12,006,942
Allocation of administrative expenses	151,265	-	-	3,786	(2,598,533)	-
Total expenses	<u>\$ 363,676</u>	<u>\$ 115,608</u>	<u>\$ 99,613</u>	<u>\$ 97,528</u>	<u>\$ 60,212</u>	<u>\$ 12,006,942</u>

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

AREA AGENCY ON AGING FOR NORTH FLORIDA, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2023

Cash flows from operating activities	
Cash received from grantors and contractors	\$ 12,358,316
Cash paid to employees, vendors, and subrecipients	(11,886,889)
Interest received	1,812
Other receipts	61,542
Net cash provided by operating activities	534,781
Cash flows from investing activities	
Sales of certificates of deposit	30,000
Purchases of certificates of deposit	(30,780)
Purchases of property and equipment	(5,399)
Net cash used in investing activities	(6,179)
Net increase in cash and cash equivalents	528,602
Cash and cash equivalents, beginning of year	690,336
Cash and cash equivalents, end of year	\$ 1,218,938
Reconciliation of decrease in net assets to net cash provided by operating activities	
Decrease in net assets	\$ (60,186)
Adjustments to reconcile decrease in net assets to net cash provided by operating activities:	
Depreciation	27,368
Loss on disposal	64,081
Decrease in grant and contract receivables	410,399
Decrease in accounts payable and accrued expenses	28,604
Increase in refundable advances	64,515
Total adjustments	594,967
Net cash provided by operating activities	\$ 534,781

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

AREA AGENCY ON AGING FOR NORTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

(1) **Summary of Significant Accounting Policies:**

The following is a summary of the more significant accounting policies and practices of Area Agency on Aging for North Florida, Inc. (the "Organization") which affect significant elements of the accompanying financial statements:

(a) **Organization and purpose**—The Organization is a not-for-profit corporation formed to plan, coordinate, and advocate for programs and services which promote the independence, dignity, health and well being of seniors and caregivers in North Florida. The Organization's primary roles and responsibilities include: serving as a focal point for information and coordination of services to assist elders, their families and caregivers; allocating Federal and State funds to lead agencies for the delivery of home and community-based services; and advocating on behalf of seniors.

(b) **Property and equipment**—Property and equipment acquired by the Organization are considered to be owned by the Organization. However, funding sources may maintain an equitable interest in the property purchased with grant monies as well as the right to determine the use of any proceeds from the sale of these assets. The State of Florida has a reversionary interest in those assets purchased with its funds which have a cost of \$1,000 or more and an estimated useful life of at least one year. The Federal government has a reversionary interest in those assets purchased with its funds which have a cost of \$5,000 or more and an estimated useful life of at least one year.

Property and equipment with a value greater than \$500 and an estimated useful life of at least one year are recorded at cost when purchased or at estimated fair value when contributed. Depreciation is computed using the straight-line method over the estimated useful life of the assets, ranging from three to thirty-nine years.

(c) **Income taxes**—The Organization is generally exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code, and therefore, no provision for income taxes has been made in the accompanying financial statements.

The Organization files income tax returns in the U.S. Federal jurisdiction. The Organization's income tax returns for the past three years are subject to examination by tax authorities and may change upon examination.

The Organization has reviewed and evaluated the relevant technical merits of each of its tax positions in accordance with accounting principles generally accepted in the United States of America for accounting for uncertainty in income taxes, and determined that there are no uncertain tax positions that would have a material impact on the financial statements of the Organization.

(d) **Cash and cash equivalents**—For the purpose of reporting cash flows, cash and cash equivalents include cash on hand, demand deposits, and short-term investments with original maturities of 90 days or less.

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

AREA AGENCY ON AGING FOR NORTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

(1) **Summary of Significant Accounting Policies:** (Continued)

(f) **Basis of accounting**—The financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America, and accordingly, reflect significant receivables, payables and other liabilities.

(g) **Refundable advances**—The Organization records grant/contract receipts as refundable advances until they are expended for the purpose of the grant/contract, at which time they are recognized as revenue. The balance in refundable advances represents amounts received under cost reimbursable and unit rate contracts that will be expended in the next fiscal year in accordance with the grant/contract period.

(h) **Basis of presentation**—The Organization reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

Net assets without donor restrictions— Net assets available for use in general operations and not subject to donor (or certain grantor) restrictions.

Net assets with donor restrictions—Net assets subject to donor-imposed stipulations. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

(i) **Functional allocation of expenses**—The costs of providing the various programs and other activities have been summarized on a functional basis in the Statement of Activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

(j) **Contributions**—All contributions are considered to be available for undesignated use unless specifically designated by the donor. Amounts 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 these net asset classes. However, if a restriction is fulfilled in the same time period in which the contribution is received, the entity reports the support as without donor restrictions.

Donations of property and equipment are recorded as contributions at their estimated fair value at the date of donation. Such donations are reported as increases in net assets without donor restriction unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as net assets with donor restrictions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

AREA AGENCY ON AGING FOR NORTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

(1) **Summary of Significant Accounting Policies:** (Continued)

(k) **Grant and contract receivables**—Grant and contract receivables are stated at the amount management expects to collect from balances outstanding at year-end. Based on management's assessment of the credit history with grantors and contractors having outstanding balances and current relationships with them, it has concluded that realization losses on balances outstanding at year-end will be immaterial.

(l) **Advertising**—Advertising costs are charged to operations as incurred. Advertising costs for the year ended December 31, 2023, were \$15,032.

(m) **Revenue recognition**—The Organization receives substantially all of its grants and contract revenue from Federal and State agencies. The Organization recognizes contract revenue (up to the contract ceiling) from its contracts over a period which represents the service period for certain contracts, or to the extent of expenses. Revenue recognition depends on the contract. Any funding source may, at their discretion, request reimbursement for expenses or return of funds, or both, as a result of non-compliance with the terms of the grants/contracts.

(n) **Accrued leave**—The Organization compensates its eligible employees for unused vacation leave upon termination of employment. Vacation leave is accrued as earned by eligible employees and recorded as an expense in the period earned.

(o) **In-kind contributions**—Donated facilities, goods and services are recorded at estimated fair value at the date of donation. Donated services are recognized in the financial statements at estimated fair market value if services require specialized skills and would typically need to be purchased if not donated. For the year ended December 31, 2023, the Organization did not receive any in-kind contributions.

(2) **Significant Funding Source:**

The Organization receives a substantial amount (approx. 95%) of its funding from the State of Florida, Department of Elder Affairs and the United States Department of Health and Human Services passed through the State of Florida, Department of Elder Affairs. A significant reduction in the level of this funding, if this were to occur, could have an adverse effect on the Organization's programs and activities.

(3) **Matching Requirements:**

Certain grants and contracts require the Organization to provide specified amounts of matching revenue. Each contract, where applicable, has met all matching requirements. Also, for each contract that ended on or before December 31, 2023, no obligation remains outstanding to the funding source.

(4) **Pension Plan:**

The Organization sponsors a defined contribution pension plan. Eligible employees are those that are at least 21 years old and have been employed with the Organization for at least six months. The Organization contributes 8% of gross wages. The amount of pension plan expense for the year ended December 31, 2023 was \$68,343.

AREA AGENCY ON AGING FOR NORTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

(5) Net Assets with Donor Restrictions:

Net assets with donor restrictions at December 31, 2023, consisted of the following:

Hurricane Ian response funds / disaster funding	<u>\$ 200,022</u>
---	-------------------

(6) Concentrations of Credit Risk:

The more significant concentrations of credit risk are as follows:

(a) **Demand and time deposits**—The Organization maintains demand and time deposits with several financial institutions. The Organization has no policy requiring collateral or other security to support its deposits. At the bank, amounts are insured up to limits established by the Federal Depository Insurance Corporation.

(b) **Grant and contract receivables**—The Organization’s receivables are for amounts due under contracts with the State of Florida, Federal government agencies and subcontractors. The Organization has no policy requiring collateral or other security to support its receivables.

(7) Liquidity and Availability:

The Organization strives to maintain liquid financial assets sufficient to cover general expenditures. Financial assets in excess of daily cash requirements are used for the Organization to plan, coordinate, and advocate for programs and services which promote the independence, dignity, health and well-being of seniors and caregivers in North Florida. Financial assets available for general expenditure, that is, without donor restrictions or internally board designations limiting their use, within one year of the statement of financial position date, comprise the following:

Cash and cash equivalents	\$ 1,218,938
Certificate of deposit	30,780
Grant and contract receivables	1,377,252
Less those unavailable for general expenditures within one year, due to: Purpose restrictions	(200,022)
 Financial assets available to meet cash needs for general expenditures	 <u>\$ 2,462,215</u>

The Organization regularly monitors liquidity required to meet its operating needs and other contractual commitments, while also striving to maximize the investment of its available funds.

(8) Contingent Liabilities:

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally Federal and State governments. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by grantors cannot be determined at this time although the Organization expects such amounts, if any, to be immaterial.

AREA AGENCY ON AGING FOR NORTH FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2023

(9) **Property and Equipment:**

Property and equipment consisted of the following at December 31, 2023:

Land	\$ 242,447
Building	420,755
Furniture and equipment	<u>195,097</u>
	858,299
Less: accumulated depreciation	<u>(417,862)</u>
Total	<u>\$ 440,437</u>

(10) **Subsequent Events:**

The Organization has evaluated events and transactions for potential recognition or disclosure in the financial statements through October 3, 2024, the date which the financial statements were available to be issued. No subsequent events have been recognized or disclosed.

AREA AGENCY ON AGING FOR NORTH FLORIDA, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2023

Federal Grantor/Pass-Through Grantor/ State Grantor/Program or Cluster Title	Assistance Listing Number	State CFSA Number	Pass-Through Entity Award Number	Pass-Through to Subrecipients	Expenditures
FEDERAL AWARDS					
U.S. Department of Health and Human Services					
Passed through State of Florida, Department of Elder Affairs					
Special Programs for the Aging_ Title III, Part B_ Grants for Supportive Services and Senior Centers	93.044	--	BA023	\$ 851,929	\$ 1,085,825
Special Programs for the Aging_ Title III, Part B_ Grants for Supportive Services and Senior Centers	93.044	--	BRP21	197,795	291,514
Coronavirus consolidated appropriations act for for Nutrition Services under Title III-C of OAA	93.044	--	BRP21	-	1,711
Special Programs for the Aging_ Title III, Part C_ Nutrition Services	93.045	--	BA022	2,336,672	2,587,841
Special Programs for the Aging_ Title III, Part C_ Nutrition Services	93.045	--	BRP21	181,017	252,786
Nutrition Services Incentive Program	93.053	--	BA022	222,047	222,047
Total Aging Cluster Expenditures				<u>3,789,460</u>	<u>4,441,724</u>
National Family Caregiver Support, Title III, Part E	93.052	--	BA022	403,411	533,115
				<u>403,411</u>	<u>533,115</u>
Special Programs for the Aging_ Title III, Part D_ Disease Prevention and Health Promotion Services	93.043	--	BA022	8,537	90,070
State Health Insurance Assistance Program	93.324	--	BN022	-	16,389
State Health Insurance Assistance Program	93.324	--	BN023	-	42,439
				<u>-</u>	<u>58,828</u>

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

AREA AGENCY ON AGING FOR NORTH FLORIDA, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2023
(Continued)

Federal Grantor/Pass-Through Grantor/ State Grantor/Program Title	Assistance Listing Number	State CFSA Number	Pass-Through Entity Award Number	Pass-Through to Subrecipients	Expenditures
FEDERAL AWARDS (Continued)					
U.S. Department of Health and Human Services (Continued)					
Passed through State of Florida, Department of Elder Affairs					
Special Programs for the Aging_ Title VII, Chapter 3_ Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	--	BA022, B7023, B7024	\$ 6,465	\$ 61,095
Low-Income Home Energy Assistance	93.568	--	BP022	168,611	364,073
Medical Assistance Program	93.778	--	BX020	-	216,052
			Total Medicaid Cluster	-	216,052
Medicare Enrollment Assistance Program	93.071	--	BB022	-	13,378
Medicare Enrollment Assistance Program	93.071	--	BB023	-	7,187
				-	20,565
Special Programs for the Aging_ Title IV_ and Title II_ Discretionary Projects	93.048	--	BG022	-	9,086
Special Programs for the Aging_ Title IV_ and Title II_ Discretionary Projects	93.048	--	BG023	-	10,734
				-	19,820
Department of Veterans Affairs					
VHA Home Care	64.044	--	VA1235703224	-	252,187
Total Federal Awards				<u>4,376,484</u>	<u>6,057,529</u>

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

AREA AGENCY ON AGING FOR NORTH FLORIDA, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2023
(Continued)

Federal Grantor/Pass-Through Grantor/ State Grantor/Program Title	Assistance Listing Number	State CFSA Number	Award Number	Pass-Through to Subrecipients	Expenditures
STATE FINANCIAL ASSISTANCE					
State of Florida, Department of Elder Affairs					
Home Care for the Elderly	--	65.001	BH021	\$ 308,567	\$ 342,859
Home Care for the Elderly	--	65.001	BH022	251,348	284,373
Home Care for the Elderly	--	65.001	BE022	260,599	280,357
				<u>820,514</u>	<u>907,589</u>
Alzheimer's Respite Services	--	65.004	BZ021	736,484	808,365
Alzheimer's Respite Services	--	65.004	BZ022	727,469	750,086
				<u>1,463,953</u>	<u>1,558,451</u>
Local Services Programs	--	65.009	BL021	46,577	48,579
Local Services Programs	--	65.009	BL022	47,164	48,949
				<u>93,741</u>	<u>97,528</u>
Community Care for the Elderly (CCE)	--	65.010	BC021	1,704,775	1,739,731
Community Care for the Elderly (CCE)	--	65.010	BC022	909,855	940,925
				<u>2,614,630</u>	<u>2,680,656</u>
Total State Financial Assistance				<u>4,992,838</u>	<u>5,244,224</u>
Total Federal Awards and State Financial Assistance				<u>\$ 9,369,322</u>	<u>\$ 11,301,753</u>

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

AREA AGENCY ON AGING FOR NORTH FLORIDA, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
FOR THE YEAR ENDED DECEMBER 31, 2023

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance (the Schedule) includes the Federal awards and State financial assistance activity of Area Agency on Aging for North Florida, Inc. under programs of the Federal and State government for the year ended December 31, 2023 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 State of Florida, Office of the Auditor General. Because the Schedule presents only a selected portion of the operations of Area Agency on Aging for North Florida, Inc. it is not intended to and does not present the financial position, changes in net assets, or cash flows of Area Agency on Aging of North Florida, Inc.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowed or are limited as to reimbursement.

Note 3. De Minimus Indirect Cost Rate Election

Area Agency on Aging for North Florida, Inc. has elected not to use the 10 percent de minimus indirect cost rate as allowed under Uniform Guidance.

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

To the Board of Directors,
Area Agency on Aging for North Florida, Inc.:

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 financial statements of Area Agency on Aging for North Florida, Inc., which comprise the statement of financial position as of December 31, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated October 3, 2024.

Internal Control Over Financial Reporting

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

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

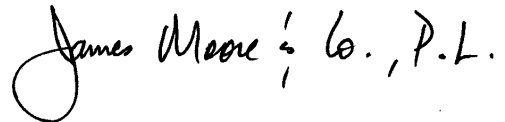
Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be material weaknesses or significant deficiencies. Given these limitations, 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 we have not identified.

Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in black ink that reads "James Moore & Co., P.L." The signature is written in a cursive style with a large initial "J" and a stylized "M".

Tallahassee, Florida
October 3, 2024

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH THE UNIFORM GUIDANCE AND CHAPTER 10.650, RULES OF THE STATE OF FLORIDA, OFFICE OF THE AUDITOR GENERAL

To the Board of Directors,
Area Agency on Aging for North Florida, Inc.:

Report on Compliance for Each Major Federal Program and State Project

Opinion on Each Major Federal Program and Major State Project

We have audited Area Agency on Aging for North Florida, Inc.'s compliance with the types of compliance requirements described in the U.S. *Office of Management and Budget (OMB) Compliance Supplement* and the requirements described in the Florida Department of Financial Services' *State Projects Compliance Supplement*, that could have a direct and material effect on each of Area Agency on Aging for North Florida, Inc.'s major federal programs and major state projects for the year ended December 31, 2023. Area Agency on Aging for North Florida, Inc.'s major federal programs and major state projects are identified in the accompanying schedule of findings and questioned costs.

In our opinion, Area Agency on Aging for North Florida, 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 and major state projects for the year ended December 31, 2023.

Basis for Opinion on Each Major Federal Program and Major State Project

We conducted our audit of compliance in accordance with the 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 and the Uniform Guidance and Chapter 10.650, Rules of the Auditor General are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Area Agency on Aging for North Florida, Inc. and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program and major state project. Our audit does not provide a legal determination of Area Agency on Aging for North Florida, 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 law, statutes, regulations, rules and provisions of contracts or grant agreements applicable to Area Agency on Aging for North Florida, Inc.'s its federal and state programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on Area Agency on Aging for North Florida, Inc.'s compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance, and Chapter 10.650, Rules of the Auditor General 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 Area Agency on Aging for North Florida, Inc.'s compliance with the requirements of each major federal program and major 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 Area Agency on Aging for North Florida, 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 Area Agency on Aging for North Florida, Inc.'s internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.650, Rules of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of Area Agency on Aging for North Florida, 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.

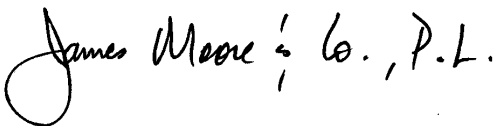
Report on Internal Control Over Compliance

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 or state project 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 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 major state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

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

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

James Moore & Co., P.L.

Tallahassee, Florida
October 3, 2024

**AREA AGENCY ON AGING FOR NORTH FLORIDA, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2023**

I. Summary of Auditors' Results:

Financial Statements

Type of audit report issued on the financial statements: *Unmodified.*

Internal control over financial reporting:

Material weakness(es) identified? yes no

Significant deficiency(ies) identified? yes none reported

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major Federal programs:

Material weakness(es) identified? yes no

Significant deficiency(ies) identified? yes 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 no

Identification of major Federal programs:

Federal Program	Assistance Listing Number
Aging Cluster	93.044, 93.045, 93.053
Dollar threshold used to distinguish between type A and type B Federal programs:	\$750,000
Auditee qualified as low-risk auditee?	<input checked="" type="checkbox"/> yes <input type="checkbox"/> no

AREA AGENCY ON AGING FOR NORTH FLORIDA, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED DECEMBER 31, 2023
(Continued)

I. Summary of Auditors' Results: (Continued)

State Projects

Internal control over major State projects:

Material weakness(es) identified? _____ yes X no

Significant deficiency(ies) identified? _____ yes X none reported

Types of auditors' report issued on compliance for major State projects: *Unmodified.*

Any audit findings disclosed that are required to be reported to state financial assistance projects? _____ yes X none reported

Identification of major State projects:

State Project	State CSFA Number
Community Care for the Elderly (CCE)	65.010
Home Care for the Elderly (HCE)	65.001
Dollar threshold used to distinguish between type A and type B State projects:	\$750,000

II. Financial Statement Findings:

None.

III. Federal Award Findings and Questioned Costs:

None.

IV. State Project Findings and Questioned Costs:

None.

V. Independent Auditors' Management letter required by 10.650, Rules of the State of Florida, Office of the Auditor General:

Nothing to report

VI. Federal Award Summary Schedule of Prior Year Audit Findings:

There were no audit findings for the year ended December 31, 2022.

VII. State Project Summary Schedule of Prior Year Audit Findings:

There were no audit findings for the year ended December 31, 2022.

APPENDIX B

Agency's Submitted FY2023 IRS Form 990

JAMES MOORE & CO., P.L.
2477 TIM GAMBLE PLACE, SUITE 200
TALLAHASSEE, FL 32308-4386

AREA AGENCY ON AGING FOR NORTH FLORIDA,
INC.
2414 MAHAN DRIVE
TALLAHASSEE, FL 32308-5302



**TAX NOTICE AND AUDIT RESPONSE SUPPORT SERVICE
OPTIONAL ENROLLMENT FORM**

YOU'RE NOT ALWAYS DONE WITH YOUR INCOME TAX RETURN ONCE YOU FILE IT. AND NOTHING DRIVES THAT POINT HOME LIKE A NOTICE FROM THE IRS OR OTHER AGENCY SEEKING MORE INFORMATION.

THAT'S NEVER A GOOD FEELING. SO, WE'VE CREATED THE JAMES MOORE TAX NOTICE AND AUDIT RESPONSE SUPPORT SERVICE FOR INCOME TAXES WE FILE ON YOUR BEHALF.

FOR A SMALL ADDITIONAL FEE, WE'LL BE YOUR ADVOCATE FOR WHATEVER YOU NEED – FROM DRAFTING AN INITIAL LETTER OF RESPONSE TO REQUESTING A LESSER PENALTY, IF WARRANTED. BECAUSE THERE IS NOTHING LIKE HAVING AN EXPERT ON YOUR SIDE TO GIVE YOU PEACE OF MIND.

FEE: THE FEE FOR NON-PROFIT RETURNS WILL BE \$400 FOR THIS SERVICE. THIS SERVICE GOES INTO EFFECT AT THE TIME THIS ENROLLMENT FORM IS **SIGNED AND SUBMITTED WITH THE APPROPRIATE FEE.**

LIMIT: FOR THE FEE PAID, YOU RECEIVE 20 HOURS OR \$4,000. THIS SERVICE IS ONLY IN EFFECT WHILE THE TAX RETURN IS OPEN UNDER THE STATUTE OF LIMITATIONS FOR IRS EXAMS (THREE YEARS) AND DOES NOT EXTEND TO THE STATUTE OF LIMITATIONS FOR FRAUD OR TO CRIMINAL INVESTIGATIONS.

COVERAGE: FOR CLIENTS WHO CHOOSE TO PARTICIPATE IN THIS PROGRAM, JAMES MOORE WILL ASSIST WITH RESPONDING TO CORRESPONDENCE INITIATED BY THE IRS OR STATE AGENCY FOR NOTICES AND/OR AUDITS (CORRESPONDENCE, REMOTE OR FIELD) THAT LOOK TO AUDIT, EXAMINE, INVESTIGATE, REVIEW, OR VERIFY ITEMS FROM A JAMES MOORE-FILED INCOME TAX RETURN (FEDERAL OR STATE). JAMES MOORE WILL ASSIST THE CLIENT THROUGH THIS PROCESS, LIMITED TO 20 HOURS OF PROFESSIONAL TIME (SEE LIMIT SECTION, ABOVE) INCLUDING ACTIVITIES SUCH AS:

- DRAFTING A LETTER OF RESPONSE
- CALLS TO THE IRS PRACTITIONER HOTLINE
- CORRESPONDENCE WITH THE AUDITOR
- SUBMISSION OF PACKAGE OF REQUESTED ITEMS TO AUDITOR
- DEVELOPMENT OF A STRATEGY
- COMMUNICATION WITH THE CLIENT
- FOLLOW-UP ON DELAYED REFUNDS
- REQUESTS FOR PENALTY ABATEMENT

JAMES MOORE WILL PREPARE A POWER OF ATTORNEY TO HAVE ON FILE WITH THE IRS OR STATE AGENCY SO THAT THE COMPANY WILL RECEIVE COPIES OF ANY NOTICES.

ANY CORRESPONDENCE THAT IS THE RESULT OF AN ERROR ON THE PART OF JAMES MOORE WILL NOT COUNT AGAINST THE BANK OF 20 HOURS IN THIS PROGRAM. JAMES MOORE WILL ALSO REIMBURSE THE CLIENT FOR ANY PENALTIES THAT RESULT FROM AN ERROR ON THE PART OF JAMES MOORE. ANY ADDITIONAL TAX AND/OR INTEREST DUE IS THE RESPONSIBILITY OF THE CLIENT.

EXCLUSIONS: THIS PROGRAM ONLY PROVIDES A BANK OF JAMES MOORE HOURS TO USE. PENALTIES (NOT DUE TO AN ERROR ON THE PART OF JAMES MOORE) AND INTEREST, ADDITIONAL TAX DUE, AND LEGAL ASSISTANCE (IF NEEDED) ARE THE RESPONSIBILITY OF THE CLIENT.

THE BANK OF HOURS IS LIMITED TO THE SPECIFIC INCOME TAX RETURN IDENTIFIED WHEN ENROLLING IN THIS PROGRAM. ASSISTANCE IS LIMITED TO THE TAX TYPE LISTED ON THE TAX RETURN. *PAYROLL, SALES AND PROPERTY TAXES ARE NOT INCLUDED.* [EXAMPLES: (1) 2021 SALES TAX FILINGS WOULD NOT BE COVERED EVEN WHEN THE 2021 INCOME TAX RETURN IS; (2) A TAX RETURN AUDIT FOR A PARTNER IN A BUSINESS IS ONLY INCLUDED IF THAT PARTNER ENROLLED IN THIS PROGRAM FOR HIS/HER INCOME TAX RETURN.]

THIS PROGRAM IS LIMITED TO INCOME TAX RETURNS THAT ARE PREPARED AND FILED BY JAMES MOORE.

TIME SPENT TO PREPARE ADDITIONAL TAX FILINGS, SUCH AS AMENDED RETURN, IS NOT COVERED UNDER THIS PROGRAM.

OPTIONAL SERVICE

JAMES MOORE WILL NOT PROVIDE BOOKKEEPING OR ORGANIZATION OF RECORDS UNDER THIS PROGRAM. WE CAN PROVIDE ASSISTANCE IF NEEDED, BUT TIME WILL BE BILLED AT HOURLY RATES.

COLLECTION NOTICES, SET UP OF INSTALLMENT AGREEMENTS AND OFFER IN COMPROMISE ARE NOT INCLUDED IN THIS PROGRAM.

ANY COSTS INCURRED DUE TO UNTIMELINESS ON THE PART OF THE CLIENT ARE NOT COVERED.

DEADLINE TO OPT-IN: TO BE ELIGIBLE TO OPT-IN TO THIS PROGRAM, YOU MUST RETURN THIS SIGNED FORM WITHIN 90 DAYS OF THE TAX RETURN BEING FILED BY JAMES MOORE (THE DATE YOU RETURN THE SIGNED E-FILE FORM OR TAX RETURN FORMS TO US). FOR TAX RETURNS FILED DIRECTLY BY YOU, THE SIGNED FORM MUST BE RETURNED TO JAMES MOORE WITHIN 90 DAYS OF THE DATE THE RETURN IS DELIVERED TO YOU BY JAMES MOORE.

PLEASE CHECK YES OR NO, SIGN, AND RETURN THIS FORM TO YOUR CPA.

NO, I DO NOT WANT THIS OPTIONAL SERVICE.

BY OPTING OUT OF THIS PROGRAM I UNDERSTAND THAT, IF I WOULD LIKE ASSISTANCE RESPONDING TO A TAX NOTICE OR AUDIT IN THE FUTURE, IT WILL BE A SEPARATE ENGAGEMENT AND FEES FOR THE ENGAGEMENT WILL BE BASED ON CURRENT HOURLY RATES.

YES, I WANT THIS OPTIONAL SERVICE. PLEASE BILL ME SEPARATELY.

INC.

TAX RETURN YEAR: 2023

CLIENT SIGNATURE: _____ **DATE:** _____

TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING
DECEMBER 31, 2023

PREPARED FOR:

AREA AGENCY ON AGING FOR NORTH FLORIDA,
INC.
2414 MAHAN DRIVE
TALLAHASSEE, FL 32308-5302

PREPARED BY:

JAMES MOORE & CO., P.L.
2477 TIM GAMBLE PLACE, SUITE 200
TALLAHASSEE, FL 32308-4386

AMOUNT DUE OR REFUND:

NOT APPLICABLE

MAKE CHECK PAYABLE TO:

NOT APPLICABLE

MAIL TAX RETURN AND CHECK (IF APPLICABLE) TO:

NOT APPLICABLE

RETURN MUST BE MAILED ON OR BEFORE:

NOT APPLICABLE

SPECIAL INSTRUCTIONS:

THIS RETURN HAS QUALIFIED FOR ELECTRONIC FILING. AFTER YOU HAVE REVIEWED THE RETURN FOR COMPLETENESS AND ACCURACY, PLEASE SIGN, DATE AND RETURN FORM 8879-TE TO OUR OFFICE. WE WILL TRANSMIT THE RETURN ELECTRONICALLY TO THE IRS AND NO FURTHER ACTION IS REQUIRED. RETURN FORM 8879-TE TO US BY NOVEMBER 15, 2024.

Form **8879-TE**

IRS E-file Signature Authorization for a Tax Exempt Entity

OMB No. 1545-0047

For calendar year 2023, or fiscal year beginning _____, 2023, and ending _____, 20____

2023

Department of the Treasury
Internal Revenue Service

Do not send to the IRS. Keep for your records.

Go to www.irs.gov/Form8879TE for the latest information.

Name of filer **AREA AGENCY ON AGING FOR NORTH FLORIDA, INC.**

EIN or SSN
59-1844633

Name and title of officer or person subject to tax **LISA BRETZ
EXECUTIVE DIRECTOR**

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not complete more than one line in Part I.**

1a Form 990 check here <input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b <u>1,946,756.</u>
2a Form 990-EZ check here <input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b _____
3a Form 1120-POL check here <input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b _____
4a Form 990-PF check here <input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b _____
5a Form 8868 check here <input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b _____
6a Form 990-T check here <input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b _____
7a Form 4720 check here <input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b _____
8a Form 5227 check here <input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b _____
9a Form 5330 check here <input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b _____
10a Form 8038-CP check here <input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b _____

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2023 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize **JAMES MOORE & CO., P.L.** to enter my PIN **05312**
ERO firm name Enter five numbers, but do not enter all zeros

as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2023 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax _____

Date _____

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

50157904155

Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2023 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163**, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.

ERO's signature **JAMES MOORE & CO., P.L.**

Date **10/07/24**

ERO Must Retain This Form - See Instructions

Do Not Submit This Form to the IRS Unless Requested To Do So

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8879-TE** (2023)

Return of Organization Exempt From Income Tax

Form 990

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2023

Department of the Treasury Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

A For the 2023 calendar year, or tax year beginning and ending

B Check if applicable: C Name of organization: AREA AGENCY ON AGING FOR NORTH FLORIDA, INC. D Employer identification number: 59-1844633 E Telephone number: 850-488-0055 G Gross receipts \$: 11,946,756. H(a) Is this a group return for subordinates? H(b) Are all subordinates included? I Tax-exempt status: J Website: WWW.ADVANTAGEAGING.ORG K Form of organization: L Year of formation: 1978 M State of legal domicile: FL

Part I Summary

Table with 3 columns: Description, Prior Year, Current Year. Rows include: 1 Briefly describe the organization's mission... 2 Check this box... 3-7a Activities & Governance 8-12 Revenue 13-19 Expenses 20-22 Net Assets or Fund Balances

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Sign Here: Signature of officer LISA BRETZ, EXECUTIVE DIRECTOR Date: Preparer Paid: MARK PAYNE Date: 10/07/24 PTIN: P00005495 Preparer Use Only: Firm's name JAMES MOORE & CO., P.L. Firm's address 2477 TIM GAMBLE PLACE, SUITE 200 TALLAHASSEE, FL 32308-4386 Firm's EIN 59-3204548 Phone no. 850-386-6184

May the IRS discuss this return with the preparer shown above? See instructions [X] Yes [] No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:
SEE SCHEDULE O

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: _____) (Expenses \$ 3,244,967. including grants of \$ 2,876,192.) (Revenue \$ _____)
SPECIAL PROGRAMS FOR THE AGING - PROVIDE ACCESS TO SUPPORTIVE SERVICES, HOME DELIVERED MEALS, CONGREGATE DINING SITES, ELDER ABUSE PREVENTION PROGRAMMING AND HEALTH AND WELLNESS EDUCATION.

4b (Code: _____) (Expenses \$ 2,614,630. including grants of \$ 2,614,630.) (Revenue \$ _____)
COMMUNITY CARE FOR THE ELDERLY - PROVIDES IN-HOME SERVICES SUCH AS RESPITE, SHOPPING ASSISTANCE, BATHING, HOUSEKEEPING, ETC.

4c (Code: _____) (Expenses \$ 1,463,953. including grants of \$ 1,463,953.) (Revenue \$ _____)
ALZHEIMER'S RESPITE SERVICES - PROVIDES IN HOME SERVICES, CAREGIVER TRAINING, TRANSPORTATION, ETC. TO INDIVIDUALS WITH ALZHEIMER'S

4d Other program services (Describe on Schedule O.)
(Expenses \$ 3,223,146. including grants of \$ 2,414,547.) (Revenue \$ _____)

4e Total program service expenses 10,546,696.

Part IV Checklist of Required Schedules

		Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	2	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	6		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	9		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>	10		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.			
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	11a	X	
b Did the organization report an amount for investments - other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	11b		X
c Did the organization report an amount for investments - program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	11c		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	11d		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	11e		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	11f	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	12b		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13		X
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>	14b		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>	16		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I.</i> See instructions	17		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	X	

Part IV Checklist of Required Schedules *(continued)*

		Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>	26		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27		X
28 Was the organization a party to a business transaction with one of the following parties? (See the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):			
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	28a		X
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>	28b		X
c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>	28c		X
29 Did the organization receive more than \$25,000 in noncash contributions? <i>If "Yes," complete Schedule M</i>	29		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19?	38	X	

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable	1a	18	
b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable	1b	0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return		
	2a		29
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	X	
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?		X
b	If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation on Schedule O</i>		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?		X
d	If "Yes," indicate the number of Forms 8282 filed during the year		
	7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966?		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12	10a	
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders	11a	
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a	
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c	Enter the amount of reserves on hand	13c	
14a	Did the organization receive any payments for indoor tanning services during the tax year?		X
b	If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation on Schedule O</i>	14b	
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15	X
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16	X
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952 or 4953? If "Yes," complete Form 6069.	17	

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
	1a	10	
b	Enter the number of voting members included on line 1a, above, who are independent		
	1b	10	
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
7a			X
7b			X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
8a		X	
8b		X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
10b			
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12b		X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done	X	
12c		X	
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	X	
b	Other officers or key employees of the organization	X	
15a		X	
15b		X	
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		
16b			

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed NONE
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records
THE ORGANIZATION - 850-488-0055
2414 MAHAN DRIVE, TALLAHASSEE, FL 32308-5302

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
 - List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
 - List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
 - List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
 - List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.
- See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) LISA BRETZ EXECUTIVE DIRECTOR	40.00			X			108,459.	0.	8,752.	
(2) DAVID GAUSS DIRECTOR OF ADMINISTRATION	40.00			X			75,983.	0.	13,717.	
(3) CHERRY SMITH PRESIDENT	3.00	X		X			0.	0.	0.	
(4) HARRIET RICH 2ND VICE PRESIDENT	3.00	X		X			0.	0.	0.	
(5) DOROTHY ALEXANDER 1ST VICE PRESIDENT	3.00	X		X			0.	0.	0.	
(6) ANITA CLARKE TREASURER	3.00	X		X			0.	0.	0.	
(7) WILLIE ANN DICKEY BOARD MEMBER	3.00	X					0.	0.	0.	
(8) SHIRLEY OWENS SECRETARY	3.00	X		X			0.	0.	0.	
(9) ROBERT PRESNELL BOARD MEMBER	3.00	X					0.	0.	0.	
(10) ARZELLA SMITH BOARD MEMBER	3.00	X					0.	0.	0.	
(11) JANICE WISE BOARD MEMBER	3.00	X					0.	0.	0.	
(12) BRENDA CARLTON BOARD MEMBER	3.00	X					0.	0.	0.	

**AREA AGENCY ON AGING FOR NORTH FLORIDA,
INC.**

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees *(continued)*

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position <small>(do not check more than one box, unless person is both an officer and a director/trustee)</small>						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
1b Subtotal							184,442.	0.	22,469.	
c Total from continuation sheets to Part VII, Section A							0.	0.	0.	
d Total (add lines 1b and 1c)							184,442.	0.	22,469.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 1

		Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>	3		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	4		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>	5		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
NONE		

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization 0

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e	11,883,402.			
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	61,542.			
	g	Noncash contributions included in lines 1a-1f	1g	\$			
	h	Total. Add lines 1a-1f		11,944,944.			
Program Service Revenue	2 a		Business Code				
	b						
	c						
	d						
	e						
	f	All other program service revenue					
	g	Total. Add lines 2a-2f					
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		1,812.		1,812.	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a	Gross rents	6a	(i) Real	(ii) Personal		
	b	Less: rental expenses	6b				
	c	Rental income or (loss)	6c				
	d	Net rental income or (loss)					
	7 a	Gross amount from sales of assets other than inventory	7a	(i) Securities	(ii) Other		
	b	Less: cost or other basis and sales expenses	7b				
	c	Gain or (loss)	7c				
	d	Net gain or (loss)					
8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8a					
b	Less: direct expenses	8b					
c	Net income or (loss) from fundraising events						
9 a	Gross income from gaming activities. See Part IV, line 19	9a					
b	Less: direct expenses	9b					
c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances	10a					
b	Less: cost of goods sold	10b					
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11 a		Business Code				
	b						
	c						
	d	All other revenue					
	e	Total. Add lines 11a-11d					
12	Total revenue. See instructions		11,946,756.	0.	0.	1,812.	

**AREA AGENCY ON AGING FOR NORTH FLORIDA,
INC.**

Form 990 (2023)

59-1844633 Page **10**

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
<i>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</i>				
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...	9,369,322.	9,369,322.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	206,910.	112,392.	94,518.	
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	1,049,132.	569,882.	479,250.	
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	55,619.	30,212.	25,407.	
9 Other employee benefits	147,920.	80,349.	67,571.	
10 Payroll taxes	74,862.	40,665.	34,197.	
11 Fees for services (nonemployees):				
a Management				
b Legal				
c Accounting	23,001.	6,317.	16,684.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Sch O.)	166,817.	45,813.	121,004.	
12 Advertising and promotion				
13 Office expenses	100,912.	45,664.	55,248.	
14 Information technology	9,788.	58.	9,730.	
15 Royalties				
16 Occupancy				
17 Travel	29,062.	7,597.	21,465.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings	9,836.	1,008.	8,828.	
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	27,368.		27,368.	
23 Insurance	58,910.	23,272.	35,638.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a ADMINISTRATIVE PROGRAM	337,595.		337,595.	
b MISCELLANEOUS	333,810.	212,785.	121,025.	
c REPAIRS & MAINTENANCE	6,078.	1,360.	4,718.	
d _____				
e All other expenses _____				
25 Total functional expenses. Add lines 1 through 24e	12,006,942.	10,546,696.	1,460,246.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**AREA AGENCY ON AGING FOR NORTH FLORIDA,
INC.**

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year	
Assets	1 Cash - non-interest-bearing	690,336.	1	1,218,938.	
	2 Savings and temporary cash investments	30,000.	2	30,780.	
	3 Pledges and grants receivable, net	1,787,651.	3	1,377,252.	
	4 Accounts receivable, net		4		
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5		
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6		
	7 Notes and loans receivable, net		7		
	8 Inventories for sale or use		8		
	9 Prepaid expenses and deferred charges		9		
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 858,299.			
	b Less: accumulated depreciation	10b 417,862.	526,487.	10c	440,437.
	11 Investments - publicly traded securities		11		
	12 Investments - other securities. See Part IV, line 11		12		
	13 Investments - program-related. See Part IV, line 11		13		
	14 Intangible assets		14		
	15 Other assets. See Part IV, line 11	3,776.	15	3,776.	
16 Total assets. Add lines 1 through 15 (must equal line 33)	3,038,250.	16	3,071,183.		
Liabilities	17 Accounts payable and accrued expenses	1,386,636.	17	1,415,240.	
	18 Grants payable		18		
	19 Deferred revenue		19	64,515.	
	20 Tax-exempt bond liabilities		20		
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21		
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22		
	23 Secured mortgages and notes payable to unrelated third parties		23		
	24 Unsecured notes and loans payable to unrelated third parties		24		
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25		
	26 Total liabilities. Add lines 17 through 25	1,386,636.	26	1,479,755.	
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.				
	27 Net assets without donor restrictions	1,236,645.	27	1,391,406.	
	28 Net assets with donor restrictions	414,969.	28	200,022.	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.				
	29 Capital stock or trust principal, or current funds		29		
	30 Paid-in or capital surplus, or land, building, or equipment fund		30		
	31 Retained earnings, endowment, accumulated income, or other funds		31		
	32 Total net assets or fund balances	1,651,614.	32	1,591,428.	
	33 Total liabilities and net assets/fund balances	3,038,250.	33	3,071,183.	

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	11,946,756.
2	Total expenses (must equal Part IX, column (A), line 25)	2	12,006,942.
3	Revenue less expenses. Subtract line 2 from line 1	3	-60,186.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,651,614.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	1,591,428.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

		Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.			
2a Were the organization's financial statements compiled or reviewed by an independent accountant?	2a		X
If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
b Were the organization's financial statements audited by an independent accountant?	2b	X	
If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	2c	X	
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?	3a	X	
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits	3b	X	

SCHEDULE A
(Form 990)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization **AREA AGENCY ON AGING FOR NORTH FLORIDA, INC.** Employer identification number **59-1844633**

Part I Reason for Public Charity Status. (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990).)
- 3 A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions, subject to certain exceptions; and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box on lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
 - a **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
 - b **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
 - c **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
 - d **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
 - e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	7992840.	10207497.	9162701.	10893715.	11944944.	50201697.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	7992840.	10207497.	9162701.	10893715.	11944944.	50201697.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4.						50201697.

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
7 Amounts from line 4	7992840.	10207497.	9162701.	10893715.	11944944.	50201697.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	1,365.	1,000.	92.	33.	1,812.	4,302.
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 Total support. Add lines 7 through 10						50205999.
12 Gross receipts from related activities, etc. (see instructions)					12	
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2023 (line 6, column (f), divided by line 11, column (f))	14	99.99 %
15 Public support percentage from 2022 Schedule A, Part II, line 14	15	99.99 %
16a 33 1/3% support test - 2023. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b 33 1/3% support test - 2022. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2023. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
b 10% -facts-and-circumstances test - 2022. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the facts-and-circumstances test, check this box and stop here. Explain in Part VI how the organization meets the facts-and-circumstances test. The organization qualifies as a publicly supported organization		<input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		<input type="checkbox"/>

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in)	(a) 2019	(b) 2020	(c) 2021	(d) 2022	(e) 2023	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included on line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2023 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2022 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2023 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2022 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2023. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2022. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>	<input type="checkbox"/>	<input type="checkbox"/>
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>	<input type="checkbox"/>	<input type="checkbox"/>
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer lines 3b and 3c below.</i>	<input type="checkbox"/>	<input type="checkbox"/>
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>	<input type="checkbox"/>	<input type="checkbox"/>
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>	<input type="checkbox"/>	<input type="checkbox"/>
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked box 12a or 12b in Part I, answer lines 4b and 4c below.</i>	<input type="checkbox"/>	<input type="checkbox"/>
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>	<input type="checkbox"/>	<input type="checkbox"/>
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>	<input type="checkbox"/>	<input type="checkbox"/>
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer lines 5b and 5c below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>	<input type="checkbox"/>	<input type="checkbox"/>
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?	<input type="checkbox"/>	<input type="checkbox"/>
c Substitutions only. Was the substitution the result of an event beyond the organization's control?	<input type="checkbox"/>	<input type="checkbox"/>
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>	<input type="checkbox"/>	<input type="checkbox"/>
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>	<input type="checkbox"/>	<input type="checkbox"/>
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described on line 7? <i>If "Yes," complete Part I of Schedule L (Form 990).</i>	<input type="checkbox"/>	<input type="checkbox"/>
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons, as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>	<input type="checkbox"/>	<input type="checkbox"/>
b Did one or more disqualified persons (as defined on line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>	<input type="checkbox"/>	<input type="checkbox"/>
c Did a disqualified person (as defined on line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>	<input type="checkbox"/>	<input type="checkbox"/>
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer line 10b below.</i>	<input type="checkbox"/>	<input type="checkbox"/>
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>	<input type="checkbox"/>	<input type="checkbox"/>

Part IV Supporting Organizations *(continued)*

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described on lines 11b and 11c below, the governing body of a supported organization?	11a	
b A family member of a person described on line 11a above?	11b	
c A 35% controlled entity of a person described on line 11a or 11b above? <i>If "Yes" to line 11a, 11b, or 11c, provide detail in Part VI.</i>	11c	

Section B. Type I Supporting Organizations

	Yes	No
1 Did the governing body, members of the governing body, officers acting in their official capacity, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's officers, directors, or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove officers, directors, or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>	1	
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>	2	

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>	1	

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?	1	
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>	2	
3 By reason of the relationship described on line 2, above, did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>	3	

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a governmental entity (see instructions).		
2 Activities Test. Answer lines 2a and 2b below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>	2a	
b Did the activities described on line 2a, above, constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>	2b	
3 Parent of Supported Organizations. Answer lines 3a and 3b below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>If "Yes" or "No" provide details in Part VI.</i>	3a	
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>	3b	

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). **See instructions.**
All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income	(A) Prior Year	(B) Current Year (optional)
1 Net short-term capital gain	1	
2 Recoveries of prior-year distributions	2	
3 Other gross income (see instructions)	3	
4 Add lines 1 through 3.	4	
5 Depreciation and depletion	5	
6 Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7 Other expenses (see instructions)	7	
8 Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount	(A) Prior Year	(B) Current Year (optional)
1 Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a Average monthly value of securities	1a	
b Average monthly cash balances	1b	
c Fair market value of other non-exempt-use assets	1c	
d Total (add lines 1a, 1b, and 1c)	1d	
e Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2 Acquisition indebtedness applicable to non-exempt-use assets	2	
3 Subtract line 2 from line 1d.	3	
4 Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5 Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6 Multiply line 5 by 0.035.	6	
7 Recoveries of prior-year distributions	7	
8 Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount	(A) Prior Year	(B) Current Year (optional)
1 Adjusted net income for prior year (from Section A, line 8, column A)	1	Current Year
2 Enter 0.85 of line 1.	2	
3 Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4 Enter greater of line 2 or line 3.	4	
5 Income tax imposed in prior year	5	
6 Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7 <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

AREA AGENCY ON AGING FOR NORTH FLORIDA,
INC.

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	1
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4 Amounts paid to acquire exempt-use assets	4
5 Qualified set-aside amounts (prior IRS approval required - <i>provide details in Part VI</i>)	5
6 Other distributions (<i>describe in Part VI</i>). See instructions.	6
7 Total annual distributions. Add lines 1 through 6.	7
8 Distributions to attentive supported organizations to which the organization is responsive (<i>provide details in Part VI</i>). See instructions.	8
9 Distributable amount for 2023 from Section C, line 6	9
10 Line 8 amount divided by line 9 amount	10

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2023	(iii) Distributable Amount for 2023
1 Distributable amount for 2023 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2023 (reasonable cause required - <i>explain in Part VI</i>). See instructions.			
3 Excess distributions carryover, if any, to 2023			
a From 2018			
b From 2019			
c From 2020			
d From 2021			
e From 2022			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2023 distributable amount			
i Carryover from 2018 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2023 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2023 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2023, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
6 Remaining underdistributions for 2023. Subtract lines 3h and 4b from line 1. For result greater than zero, <i>explain in Part VI</i> . See instructions.			
7 Excess distributions carryover to 2024. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2019			
b Excess from 2020			
c Excess from 2021			
d Excess from 2022			
e Excess from 2023			

AREA AGENCY ON AGING FOR NORTH FLORIDA,
INC.

Schedule A (Form 990) 2023

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.
(See instructions.)

Schedule B
(Form 990)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

Attach to Form 990, 990-EZ, or 990-PF.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Name of the organization

**AREA AGENCY ON AGING FOR NORTH FLORIDA,
INC.**

Employer identification number

59-1844633

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990).

For Paperwork Reduction Act Notice, see the instructions for Form 990, 990-EZ, or 990-PF.

Schedule B (Form 990) (2023)

Name of organization AREA AGENCY ON AGING FOR NORTH FLORIDA, INC.	Employer identification number 59-1844633
---	---

Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES 200 INDEPENDENCE AVENUE, SW WASHINGTON, DC 20201	\$ 6,018,578.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	FLORIDA DEPARTMENT OF ELDER AFFAIRS 4040 ESPLANADE WAY TALLAHASSEE, FL 32399	\$ 5,590,576.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	U.S. DEPARTMENT OF VETERANS AFFAIRS 810 VERMONT AVENUE NW WASHINGTON, DC 20420	\$ 274,248.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
_____	_____ _____ _____	\$ _____	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization AREA AGENCY ON AGING FOR NORTH FLORIDA, INC.	Employer identification number 59-1844633
---	---

Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____
	_____	\$ _____	_____

Name of organization AREA AGENCY ON AGING FOR NORTH FLORIDA, INC.	Employer identification number 59-1844633
---	---

Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held

(e) Transfer of gift	
Transferee's name, address, and ZIP + 4	Relationship of transferor to transferee

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2023

Open to Public Inspection

Name of the organization AREA AGENCY ON AGING FOR NORTH FLORIDA, INC. Employer identification number 59-1844633

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include total number at end of year, aggregate value of contributions, grants, and end of year, and two yes/no questions about donor property and grant fund usage.

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include purpose of easements, lines 2a-2d for conservation contributions, and questions about monitoring, expenses, and reporting requirements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

Table with 3 columns: Question, (a) Donor advised funds, (b) Funds and other accounts. Rows include questions about reporting art and historical treasures and amounts for revenue and assets.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply).

- a** Public exhibition
- b** Scholarly research
- c** Preservation for future generations
- d** Loan or exchange program
- e** Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1c
d Additions during the year	1d
e Distributions during the year	1e
f Ending balance	1f

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a** Board designated or quasi-endowment _____ %
- b** Permanent endowment _____ %
- c** Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i)** Unrelated organizations?
- (ii)** Related organizations?

	Yes	No
3a(i)		
3a(ii)		
3b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R?		

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land		242,447.		242,447.
b Buildings		394,706.	231,517.	163,189.
c Leasehold improvements				
d Equipment		90,897.	90,824.	73.
e Other		130,249.	95,521.	34,728.
Total. Add lines 1a through 1e. <i>(Column (d) must equal Form 990, Part X, line 10c, column (B))</i>				440,437.

Part VII Investments - Other Securities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A)		
(B)		
(C)		
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, line 12, col. (B))		

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, line 13, col. (B))		

Part IX Other Assets

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 15, col. (B))	

Part X Other Liabilities

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, line 25, col. (B))	

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ...

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1 Total revenue, gains, and other support per audited financial statements		1	11,946,756.
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12:			
a Net unrealized gains (losses) on investments	2a		
b Donated services and use of facilities	2b		
c Recoveries of prior year grants	2c		
d Other (Describe in Part XIII.)	2d		
e Add lines 2a through 2d		2e	0.
3 Subtract line 2e from line 1		3	11,946,756.
4 Amounts included on Form 990, Part VIII, line 12, but not on line 1:			
a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b Other (Describe in Part XIII.)	4b		
c Add lines 4a and 4b		4c	0.
5 Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12.)		5	11,946,756.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1 Total expenses and losses per audited financial statements		1	12,006,942.
2 Amounts included on line 1 but not on Form 990, Part IX, line 25:			
a Donated services and use of facilities	2a		
b Prior year adjustments	2b		
c Other losses	2c		
d Other (Describe in Part XIII.)	2d		
e Add lines 2a through 2d		2e	0.
3 Subtract line 2e from line 1		3	12,006,942.
4 Amounts included on Form 990, Part IX, line 25, but not on line 1:			
a Investment expenses not included on Form 990, Part VIII, line 7b	4a		
b Other (Describe in Part XIII.)	4b		
c Add lines 4a and 4b		4c	0.
5 Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18.)		5	12,006,942.

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART X, LINE 2:

THE ORGANIZATION HAS REVIEWED AND EVALUATED THE RELEVANT TECHNICAL MERITS OF EACH OF ITS TAX POSITIONS IN ACCORDANCE WITH ACCOUNTING PRINCIPLES GENERALLY ACCEPTED IN THE UNITED STATES OF AMERICA FOR ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES, AND DETERMINED THAT THERE ARE NO UNCERTAIN TAX POSITIONS THAT WOULD HAVE A MATERIAL IMPACT ON THE FINANCIAL STATEMENTS OF THE ORGANIZATION.

**SCHEDULE I
(Form 990)**

Department of the Treasury
Internal Revenue Service

**Grants and Other Assistance to Organizations,
Governments, and Individuals in the United States**
Complete if the organization answered "Yes" on Form 990, Part IV, line 21 or 22.
Attach to Form 990.
Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

**Open to Public
Inspection**

Name of the organization **AREA AGENCY ON AGING FOR NORTH FLORIDA,
INC.** Employer identification number
59-1844633

Part I General Information on Grants and Assistance

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? **Yes** **No**
- 2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States.

Part II Grants and Other Assistance to Domestic Organizations and Domestic Governments. Complete if the organization answered "Yes" on Form 990, Part IV, line 21, for any recipient that received more than \$5,000. Part II can be duplicated if additional space is needed.

1 (a) Name and address of organization or government	(b) EIN	(c) IRC section (if applicable)	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of noncash assistance	(h) Purpose of grant or assistance
ALZHEIMER'S PROJECT 301 EAST THARPE STREET TALLAHASSEE, FL 32303	59-3163907	501(C)(3)	104,935.	0.			ELDER SERVICES
BAY COUNTY COUNCIL ON AGING, INC. 1116 FRANKFORD AVENUE PANAMA CITY, FL 32401	59-1352672	501(C)(3)	1,753,150.	0.			ELDER SERVICES
CALHOUN COUNTY SENIOR CITIZENS ASSOCIATION, INC. - 16859 NORTHEAST CAYSON STREET - BLOUNSTOWN, FL 32424	59-1945679	501(C)(3)	324,930.	0.			ELDER SERVICES
ELDER CARE SERVICES, INC. 2518 WEST TENNESSEE STREET TALLAHASSEE, FL 32304	59-1426079	501(C)(3)	2,268,509.	0.			ELDER SERVICES
FLORIDA STATE UNIVERSITY COLLEGE OF MEDICINE - 1115 W CALL STREET - TALLAHASSEE, FL 32304	59-1961248	115	14,859.	0.			ELDER SERVICES
GADSDEN SENIOR SERVICES, INC. 79 LASALLE LEFFALL DRIVE QUINCY, FL 32351	20-2779901	501(C)(3)	595,433.	0.			ELDER SERVICES

2 Enter total number of section 501(c)(3) and government organizations listed in the line 1 table **18.**

3 Enter total number of other organizations listed in the line 1 table **0.**

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule I (Form 990) 2023

**AREA AGENCY ON AGING FOR NORTH FLORIDA,
INC.**

Schedule I (Form 990)

59-1844633

Page 1

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
GADSDEN WELLNESS-OUR FUTURE, INC. 217 W. CLARK STREET QUINCY, FL 32351	59-3256305	501(C)(3)	247,659.	0.			ELDER SERVICES
GULF COUNTY SENIOR CITIZENS ASSOCIATION, INC. - 120 LIBRARY DRIVE - PORT ST. JOE, FL 32456	59-1777183	501(C)(3)	81,262.	0.			ELDER SERVICES
HOLMES COUNTY COUNCIL ON AGING, INC. - 210 WEST KANSAS AVENUE - BONIFAY, FL 32425	59-1311210	501(C)(3)	501,886.	0.			ELDER SERVICES
JACKSON COUNTY SENIOR CITIZENS ORGANIZATION, INC. - 5400 CLIFF STREET - GRACEVILLE, FL 32440	59-1613298	501(C)(3)	572,278.	0.			ELDER SERVICES
JEFFERSON COUNTY SENIOR CITIZENS CENTER, INC. - 1155 NORTH JEFFERSON STREET - MONTICELLO, FL 32344	59-2015689	501(C)(3)	365,153.	0.			ELDER SERVICES
LEGAL SERVICES OF NORTH FLORIDA, INC. - 2119 DELTA BOULEVARD - TALLAHASSEE, FL 32303	51-0197090	501(C)(3)	148,020.	0.			ELDER SERVICES
LIBERTY COUNTY SENIOR CITIZENS ASSOCIATION, INC. - PO BOX 730 - BRISTOL, FL 32321	59-1769552	501(C)(3)	709,325.	0.			ELDER SERVICES
SENIOR CITIZENS COUNCIL OF MADISON COUNTY, INC. - PO BOX 204 - MADISON, FL 32341	23-7097794	501(C)(3)	446,654.	0.			ELDER SERVICES
TALLAHASSEE SENIOR FOUNDATION 1400 NORTH MONROE STREET TALLAHASSEE, FL 32303	59-2040638	501(C)(3)	35,881.	0.			ELDER SERVICES

Schedule I (Form 990)

**AREA AGENCY ON AGING FOR NORTH FLORIDA,
INC.**

Schedule I (Form 990)

59-1844633

Page 1

Part II Continuation of Grants and Other Assistance to Domestic Organizations and Domestic Governments (Schedule I (Form 990), Part II.)

(a) Name and address of organization or government	(b) EIN	(c) IRC section if applicable	(d) Amount of cash grant	(e) Amount of noncash assistance	(f) Method of valuation (book, FMV, appraisal, other)	(g) Description of non-cash assistance	(h) Purpose of grant or assistance
TAYLOR SENIOR CITIZENS CENTER, INC. - 800 WEST ASH STREET - PERRY, FL 32347	20-3093915	501(C)(3)	405,010.	0.			ELDER SERVICES
WAKULLA COUNTY SENIOR CITIZENS COUNCIL, INC. - 33 MICHAEL DRIVE - CRAWFORDVILLE, FL 32327	59-1316667	501(C)(3)	455,913.	0.			ELDER SERVICES
WASHINGTON COUNTY COUNCIL ON AGING, INC. - 1348 SOUTH BOULEVARD - CHIPLEY, FL 32428	59-1485912	501(C)(3)	338,465.	0.			ELDER SERVICES

AREA AGENCY ON AGING FOR NORTH FLORIDA,
INC.

Part III **Grants and Other Assistance to Domestic Individuals.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.
Part III can be duplicated if additional space is needed.

(a) Type of grant or assistance	(b) Number of recipients	(c) Amount of cash grant	(d) Amount of non-cash assistance	(e) Method of valuation (book, FMV, appraisal, other)	(f) Description of noncash assistance

Part IV **Supplemental Information.** Provide the information required in Part I, line 2; Part III, column (b); and any other additional information.

PART I, LINE 2:

THE SUB-RECIPIENTS ARE BEING INFORMED OF THE CFDA/CSFA TITLE AND NUMBER AND THE AWARD'S NAME AND NUMBER THROUGH THE CONTRACT AGREEMENTS AND ARE BEING ADVISED OF THE REQUIREMENTS IMPOSED ON THEM BY FEDERAL LAWS, REGULATIONS, AND THE PROVISIONS OF CONTRACT/GRANT AGREEMENTS. MONITORING OF SUB-RECIPIENTS IS BEING DONE AT LEAST ONE TIME PER YEAR. IF A PROVIDER HAS SIGNIFICANT FINDINGS, THEN A CORRECTIVE ACTION PLAN IS REQUIRED AND THE PROVIDER WILL BE MONITORED AGAIN TO ENSURE THAT PROCEDURES HAVE BEEN ESTABLISHED TO CORRECT THE DEFICIENCIES. ALL AUDIT REPORTS ARE REVIEWED TO

Part IV Supplemental Information

ENSURE THERE ARE NO PROBLEMS. A DOEA CHECKLIST IS COMPLETED TO ENSURE THAT THE SUB RECIPIENT AUDIT IS IN COMPLIANCE. IF PROBLEMS ARE IDENTIFIED WITHIN THE AUDIT REPORT, THEN A CORRECTIVE ACTION PLAN IS SUBMITTED TO THE ORGANIZATION, WHO WILL SUBSEQUENTLY MONITOR THE PROBLEMS THAT WERE FOUND TO ENSURE THAT THE DEFICIENCIES HAVE BEEN CORRECTED.

(This area contains multiple horizontal lines for supplemental information.)

**SCHEDULE O
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2023

Open to Public
Inspection

Name of the organization	AREA AGENCY ON AGING FOR NORTH FLORIDA, INC.	Employer identification number	59-1844633
--------------------------	---	--------------------------------	------------

FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

OUR MISSION IS TO ENHANCE THE QUALITY OF LIFE FOR OLDER ADULTS, PERSONS WITH DISABILITIES, AND CAREGIVERS THROUGH ADVOCACY, EDUCATION, AND SUPPORT. WE WANT TO ENSURE THAT OLDER ADULTS AND ADULTS WITH DISABILITIES ARE VALUED AND HAVE THE RESOURCES THEY NEED TO LIVE LIFE WITH DIGNITY.

FORM 990, PART III, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

OUR MISSION IS TO ENHANCE THE QUALITY OF LIFE FOR OLDER ADULTS, PERSONS WITH DISABILITIES, AND CAREGIVERS THROUGH ADVOCACY, EDUCATION, AND SUPPORT. WE WANT TO ENSURE THAT OLDER ADULTS AND ADULTS WITH DISABILITIES ARE VALUED AND HAVE THE RESOURCES THEY NEED TO LIVE LIFE WITH DIGNITY. WE COORDINATE A VARIETY OF HOME AND COMMUNITY-BASED SERVICES THROUGH CONTRACTS WITH LOCAL PROVIDERS IN FOURTEEN FLORIDA COUNTIES TO ASSIST SENIORS, PEOPLE WITH DISABILITIES AND THEIR CAREGIVERS. ALL PROGRAMS ARE DESIGNED TO MAXIMIZE OUR CLIENTS' INDEPENDENCE AND SECURITY WHILE THEY AGE IN PLACE.

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

OTHER PROGRAM SERVICES INCLUDED: HOME CARE FOR THE ELDERLY, AGING RESOURCE CENTER, VHA HOME CARE, LOW-INCOME HOME ENERGY ASSISTANCE, MEDICAID WAIVER, SERVIING HEALTH INSURANCE NEEDS OF ELDERS, AND LOCAL SERVICE PROGRAMS
EXPENSES \$ 3,223,146. INCLUDING GRANTS OF \$ 2,414,547. REVENUE \$ 0.

FORM 990, PART VI, SECTION A, LINE 1A:

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990) 2023

Name of the organization	AREA AGENCY ON AGING FOR NORTH FLORIDA, INC.	Employer identification number	59-1844633
--------------------------	---	--------------------------------	------------

THE EXECUTIVE COMMITTEE SHALL HAVE THE POWER AND DUTY TO ACT ON BEHALF OF THE BOARD ON ALL MATTERS WHEN NECESSARY BETWEEN BOARD MEETINGS AND TO REPORT ALL SUCH ACTIONS AT THE NEXT MEETING OF THE BOARD FOR SUCH RATIFICATION AS MAY BE NECESSARY. THE EXECUTIVE COMMITTEE SHALL ADMINISTER THE ANNUAL EVALUATION OF THE EXECUTIVE DIRECTOR.

FORM 990, PART VI, SECTION B, LINE 11B:

EXECUTIVE DIRECTOR AND FISCAL ADMINISTRATOR REVIEW THE 990 BEFORE THE EXECUTIVE DIRECTOR SIGNS.

FORM 990, PART VI, SECTION B, LINE 12C:

THE CONFLICT OF INTEREST POLICY IS REVIEWED BY THE BOARD MEMBERS ANNUALLY AT ONE OF THE REGULARLY SCHEDULED MEETINGS. IT IS AT THIS MEETING THAT ANY INSTANCES OF NON-COMPLIANCE ARE TO BE REPORTED AND THE BOARD WILL THEN TAKE APPROPRIATE ACTION TO RESOLVE.

FORM 990, PART VI, SECTION B, LINE 15:

THE PERSONNEL COMMITTEE OF THE BOARD MEETS ANNUALLY TO REVIEW THE EMPLOYEE COMPENSATION AND MAKE RECOMMENDATIONS FOR RAISES IN SALARY AND/OR OTHER COMPENSATION AWARDS.

FORM 990, PART VI, SECTION C, LINE 18:

THE ORGANIZATION'S FORMS AND TAX RETURNS ARE AVAILABLE TO THE PUBLIC UPON REQUEST.

FORM 990, PART VI, SECTION C, LINE 19:

THE ORGANIZATION'S GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY, AND FINANCIAL STATEMENTS ARE AVAILABLE TO THE PUBLIC UPON REQUEST.

Name of the organization AREA AGENCY ON AGING FOR NORTH FLORIDA, INC.	Employer identification number 59-1844633
--	---

FORM 990, PART XII, LINE 2C:

THE ORGANIZATION'S BOARD OF DIRECTORS ASSUMES RESPONSIBILITY FOR
OVERSIGHT OF THE AUDIT AND SELECTION OF THE INDEPENDENT ACCOUNTANT.
THIS PROCESS HAS NOT CHANGED FROM THE PRIOR YEAR.

**Application for Extension of Time To File an Exempt Organization
Return or Excise Taxes Related to Employee Benefit Plans**

Department of the Treasury
Internal Revenue Service

File a separate application for each return.
Go to www.irs.gov/Form8868 for the latest information.

Electronic filing (e-file). You can electronically file Form 8868 to request up to a 6-month extension of time to file any of the forms listed below except for Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts. An extension request for Form 8870 must be sent to the IRS in a paper format (see instructions). For more details on the electronic filing of Form 8868, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-TE and Form 8879-TE for payment instructions.

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Part I - Identification

Type or Print	Name of exempt organization, employer, or other filer, see instructions. AREA AGENCY ON AGING FOR NORTH FLORIDA, INC.	Taxpayer identification number (TIN) 59-1844633
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 2414 MAHAN DRIVE	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. TALLAHASSEE, FL 32308-5302	

Enter the Return Code for the return that this application is for (file a separate application for each return) 01

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 4720 (other than individual)	09
Form 4720 (individual)	03	Form 5227	10
Form 990-PF	04	Form 6069	11
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 8870	12
Form 990-T (trust other than above)	06	Form 5330 (individual)	13
Form 990-T (corporation)	07	Form 5330 (other than individual)	14
Form 1041-A	08		

• After you enter your Return Code, complete either Part II or Part III. Part III, including signature, is applicable only for an extension of time to file Form 5330.

• If this application is for an extension of time to file Form 5330, you must enter the following information.

Plan Name _____
 Plan Number _____
 Plan Year Ending (MM/DD/YYYY) _____

Part II - Automatic Extension of Time To File for Exempt Organizations (see instructions)

The books are in the care of **THE ORGANIZATION**
2414 MAHAN DRIVE - TALLAHASSEE, FL 32308-5302

Telephone No. **850-488-0055** Fax No. _____

- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four-digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **NOVEMBER 15**, 20 **24**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
 calendar year 20 **23** or
 tax year beginning _____, 20 _____, and ending _____, 20 _____

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

3a If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

APPENDIX C

Previous Auditor's Request List

Area Agency on Aging For North Florida, Inc.	
Non-profit Request List	
12/31/2023	Edited from last year, 2022
Any items that can be provided in an electronic format would be appreciated.	
information.	
Audit Area	Description
General Planning, Internal Controls, and Risk Assessment	
Budget	A copy of the 2022 and 2023 Organization Budget.
Legal	Please provide a listing of attorneys utilized by the Organization. The listing should include all litigation, claims and assessments (both asserted and unasserted) by attorney handling the case: description; amount in question; actual or estimated probability (probably, reasonable possible, or unlikely); date of conclusion; amount of settlement, if any; and the original filing date.
Legal Letters	Prepare the attached attorney's letters for the attorney's referred to above and return to us for mailing to the respective attorney.
Financial Reporting System Narratives/Matrix	Please update the financial reporting system narratives/matrix for any changes that occurred during the year ended December 31, 2023.
Chart of Accounts	Please provide a copy of the most recent chart of accounts at December 31, 2023.
Trial Balance	Please provide a copy of the overall Organization trial balance as well as the individual fund trial balance as of December 31, 2023.
General Ledger	Please provide access to the detailed general ledger for the period January 1, 2023 through December 31, 2023, for the overall entity and by fund. (Please provide in excel format if possible.)
Accounting System	Please provide access to respective reports requested from the accounting system for data extraction purposes including: Detail of journal entries for January 1, 2023 through the end of audit fieldwork. Cash disbursement listing for January 1, 2023 through December 31, 2023. Cash receipt listing for January 1, 2023 through December 31, 2023.
Journal Entries	Access to supporting documentation for any journal entries selected for additional testing.
Perm File and Organizational Documents	
Board	A listing of all Board Members as of December 31, 2023, including designations of positions and those that are included on finance and audit committees.
Board	A listing of any and all related parties and related party transactions. This listing should include related party, amount paid to or received from the related party during the year ended December 31, 2023, amount payable to and/or receivable from the related party at December 31, 2023.
Board	Access to all Board of Directors, Executive Committee, Finance Committee, and Audit Committee meeting minutes from January 1, 2022 through the end of audit fieldwork.
Perm File	A copy of articles of incorporation or by-laws, if amended since January 1, 2023.
Perm File	A copy of Accounting Policies and Procedures Manual, if amended since January 1, 2023.
Perm File	A copy of the Personnel Policies and Procedures Manual, if amended since January 1, 2023.
Perm File	Access to the Organizational Chart as of December 31, 2023.

Area Agency on Aging For North Florida, Inc.	
Non-profit Request List	
12/31/2023	Edited from last year, 2022
Any items that can be provided in an electronic format would be appreciated.	
information.	
Audit Area	Description
General Planning, Internal Controls, and Risk Assessment	
Perm File	A copy of the Organization's sub-recipient monitoring plan in effect for the year ended December 31, 2023.
Statement of Financial Position	
Cash	A detailed listing of any bank or investment accounts opened or closed during the year ended December 31, 2023.
Cash	A detailed listing of any cash accounts subject to withdrawal restrictions at December 31, 2023.
Cash	Access to the December 31, 2023 bank reconciliations for all cash accounts.
Cash	Access to the January 2024 through March 2024 bank statement for all cash accounts.
Receivables	Detailed listing of all accounts and grants receivable by fund as of December 31, 2023
Prepaid Expenses and Other Assets	A detailed listing of prepaid expenses and other assets as of December 31, 2023. Access to supporting documentation for any items selected for testing.
Property and Equipment	A copy of the Organization's property and equipment inventory listing as of December 31, 2023.
Property and Equipment	A listing of property and equipment additions, donations, and deletions for the period January 1, 2023 through December 31, 2023. Access to supporting documentation for any items selected for additional testing.
Property and Equipment	A detailed listing of any idle property or property held for sale at December 31, 2023 (i.e., property not being used by the Organization).
Long-term Debt	Access to any new debt agreements entered into during the year ended December 31, 2023.
Line/Letter of Credit	Access to any line of credit agreements renewed or in effect during the year ended December 31, 2023.
Capital Leases	Access to any new capital leases entered into during the year ended December 31, 2023.
Operating Leases	Please access to operating leases for the year ending December 31, 2023.
Accounts payable	A listing of accounts payable and amounts due to providers as of December 31, 2023.
Accrued expenses	A listing of accrued expenses as of December 31, 2023. Access to supporting documentation or calculations for any items selected for additional testing.
Payroll Accrual	A detail of payroll accrual, if applicable, as of December 31, 2023, including access to supporting documentation for calculation.
Payroll Liabilities	A detail of the accrued compensated absence liability as of December 31, 2023.
Payroll Liabilities	A detail of any additional personnel liability accruals as of December 31, 2023.
Subsequent Review	Access to the cash disbursement listing for the period January 1, 2023 through the end of audit fieldwork. Access to supporting documentation for items selected for additional testing.

Area Agency on Aging For North Florida, Inc.	
Non-profit Request List	
12/31/2023	Edited from last year, 2022
Any items that can be provided in an electronic format would be appreciated.	
information.	
Audit Area	Description
General Planning, Internal Controls, and Risk Assessment	
Subsequent Review	Access to the cash receipt listing for the period January 1, 2023 through the end of audit fieldwork. Access to supporting documentation for items selected for additional testing.
Subsequent Review	Access to all unprocessed invoices through the last day of fieldwork.
Revenues, Expenses and Grants	
Expenses	Access to any procurement contracts entered into, or in existence, during the year including, legal, lobbying, professional services, and service provider contracts.
Expenses	Access to all Organization credit card statements for the period January 1, 2023 through December 31, 2023.
Expenses	Please provide a count of the average number of employees during the year ended December 31, 2023.
Expenses	Please provide access to the quarterly 941's for the year ended December 31, 2023.
Grants	Please provide access to all grant contracts including final post award notices, if available.
Grants	Access to monthly grant invoices to grantors for reimbursement.
Grants	Access to grant contract records and reports submitted to and received from grantor agencies.
Grants	Access to any correspondence from grantor agencies related to grant agreements or noncompliance with grant agreements during the year ended December 31, 2023.
Grants	A copy of any monitoring reports of monitoring performed by grantor agencies of the Organization during the year ended December 31, 2023.
Grants/Expenses	Access to the approved cost allocation plan in effect during the year ended December 31, 2023 and documents to support it.
Grants	A copy of the Organization's adopted monitoring procedures.
Grants	A listing of sub-recipient expenditures by fund and CFDA no. for the year ended December 31, 2023.
Grants	Please provide access to subrecipient monitoring files for monitorings performed during the year ended December 31, 2023, including access to the audit reporting packages received from subrecipient organizations.
Grants	Please provide access to employee job descriptions, for those employees selected for testing.
Federal Information Return Form 990	
990	Please review and be prepared to discuss questions included on the 990 Tab with audit staff, as well as review prior year 990 for any changes in certain responses to questions.