

**URBAN JACKSONVILLE, INC. DBA
AGING TRUE**

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL INFORMATION**

YEAR ENDED SEPTEMBER 30, 2011

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REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS

Board of Directors
Urban Jacksonville, Inc. DBA Aging True
Jacksonville, Florida

We have audited the accompanying statement of financial position of Urban Jacksonville, Inc. DBA Aging True (a not-for-profit corporation), as of September 30, 2011, and the related statements of activities, cash flows and functional expenses for the year then ended. These financial statements are the responsibility of the Organization’s management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Urban Jacksonville, Inc., as of September 30, 2011, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated December 9, 2011, on our consideration of the Organization’s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Starkville, Mississippi
December 9, 2011

Florida Firm License #AD 65746

**URBAN JACKSONVILLE, INC. DBA AGING TRUE
STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2011**

ASSETS

CURRENT ASSETS	
Cash	\$ 909,120
Board designated cash	466,924
Accounts receivable (net of allowance of approximately \$20,000)	1,101,623
Prepaid expenses	23,049
Food inventory	<u>7,020</u>
TOTAL CURRENT ASSETS	2,507,736
CERTIFICATES OF DEPOSITS	344,000
PROPERTY AND EQUIPMENT, net	135,514
PLEDGE RECEIVABLE	<u>1,400,000</u>
TOTAL ASSETS	<u>\$ 4,387,250</u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES	
Accounts payable and accrued expenses	\$ 707,084
Due to affiliate	67,247
Deferred revenue	<u>847,437</u>
TOTAL CURRENT LIABILITIES	<u>1,621,768</u>
COMMITMENTS AND CONTINGENCIES	-
NET ASSETS	
Restricted	294,000
Committed	466,924
Unassigned	<u>2,004,558</u>
TOTAL NET ASSETS	<u>2,765,482</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 4,387,250</u>

The accompanying notes are an integral part of these financial statements.

**URBAN JACKSONVILLE, INC. DBA AGING TRUE
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2011**

REVENUES	
Grant revenue	\$ 11,095,418
Client fee revenue	33,567
Contract matching revenue	454,526
Other revenue	<u>590,587</u>
TOTAL REVENUES	<u>12,174,098</u>
 PROGRAM COSTS	
Service coordination	1,317,127
In-Home services	6,883,647
Community services	<u>2,907,338</u>
TOTAL PROGRAM COSTS	11,108,112
MANAGEMENT AND GENERAL	<u>1,213,775</u>
TOTAL EXPENSES	<u>12,321,887</u>
CHANGE IN NET ASSETS	(147,789)
NET ASSETS - BEGINNING OF YEAR	<u>2,913,271</u>
NET ASSETS - END OF YEAR	<u><u>\$ 2,765,482</u></u>

The accompanying notes are an integral part of these financial statements.

URBAN JACKSONVILLE, INC. DBA AGING TRUE
STATEMENT OF CASH FLOWS
YEAR ENDED SEPTEMBER 30, 2011

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$ (147,789)
Adjustments to reconcile increase in net assets to net cash provided by operating activities:	
Depreciation and amortization	51,667
Provision for doubtful accounts	10,000
Change in operating assets and liabilities:	
Accounts receivable	714,662
Prepaid expenses	(17,838)
Food inventory	(450)
Accounts payable and accrued expenses	(159,946)
Deferred revenue	(88,807)
	<hr/>
NET CASH PROVIDED BY OPERATING ACTIVITIES	361,499
	<hr/>
CASH FLOWS FROM INVESTING ACTIVITIES	
Increase in board designated cash	(144,880)
Increase in certificates of deposit	-
Purchase of property and equipment	(71,058)
	<hr/>
NET CASH USED IN INVESTING ACTIVITIES	(215,938)
	<hr/>
CASH FLOWS FROM FINANCING ACTIVITIES	
Change in due from affiliate	(16,622)
	<hr/>
NET INCREASE IN CASH	128,939
CASH - BEGINNING OF YEAR	780,181
	<hr/>
CASH - END OF YEAR	\$ 909,120
	<hr/> <hr/>

The accompanying notes are an integral part of these financial statements.

URBAN JACKSONVILLE, INC. DBA AGING TRUE
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	PROGRAM SERVICES			Total Program Costs	SUPPORTING SERVICES	TOTAL
	Service Coordination	In-Home Services	Community Services		Management and General	
Salaries	\$ 846,725	\$ 1,519,622	\$ 405,861	\$ 2,772,208	\$ 245,615	\$ 3,017,823
Payroll taxes and fringe benefits	<u>183,952</u>	<u>339,430</u>	<u>91,031</u>	<u>614,413</u>	<u>61,404</u>	<u>675,817</u>
TOTAL PERSONNEL COSTS	<u>1,030,677</u>	<u>1,859,052</u>	<u>496,892</u>	<u>3,386,621</u>	<u>307,019</u>	<u>3,693,640</u>
Travel, conferences and seminars	36,275	101,045	10,189	147,509	15,433	162,942
Inkind personnel	175,686	36,705	-	212,391	-	212,391
Communications and postage	-	11,586	-	11,586	53,404	64,990
Advertising	-	7,347	-	7,347	8,730	16,077
Insurance	-	29,163	-	29,163	4,943	34,106
Maintenance, repairs and vehicle expense	-	100,378	-	100,378	-	100,378
Printing and supplies	-	30,154	3,023	33,177	72,692	105,869
Building and occupancy cost	74,489	107,458	36,776	218,723	42,997	261,720
Professional fees, legal, staff development and temporary staff	-	317,536	220,402	537,938	656,890	1,194,828
Service providers	-	3,364,208	1,990,429	5,354,637	-	5,354,637
Program supplies and EHEAEP	-	13,763	149,627	163,390	-	163,390
Depreciation	-	-	-	-	51,667	51,667
Food and food supplies	-	905,252	-	905,252	-	905,252
TOTAL OPERATING EXPENSES	<u>286,450</u>	<u>5,024,595</u>	<u>2,410,446</u>	<u>7,721,491</u>	<u>906,756</u>	<u>8,628,247</u>
TOTAL EXPENSES	<u>\$ 1,317,127</u>	<u>\$ 6,883,647</u>	<u>\$ 2,907,338</u>	<u>\$ 11,108,112</u>	<u>\$ 1,213,775</u>	<u>\$ 12,321,887</u>

The accompanying notes are an integral part of these financial statements.

URBAN JACKSONVILLE, INC. DBA AGING TRUE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2011

NOTE 1 – NATURE OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of the Organization

Urban Jacksonville, Inc. DBA Aging True (the “Organization”) was organized as a not-for-profit corporation in the state of Florida. The Organization provides the following community services predominantly under grants through the Northeast Florida Area Agency on Aging, Inc. and other funding sources:

- A. Meals on Wheels – a federally, state and city subsidized project to provide home delivered meals for the aged and disabled.
- B. Protective Counseling Services for the Elderly – a federally funded project under Title III of the Older Americans Act to confirm the extent of and nature of problems of the elderly and to assist in solving those problems.
- C. Community Care for the Elderly – a state funded program under the Community Care for the Elderly Act of 1973 as amended to provide services that enable frail, elderly persons to stay in their homes as an alternative to institutionalization.

Funding for the Community Care for Disabled Adults portion of the programs is provided by the Department of Children and Families of the State of Florida.

The Organization is operated under a common board of directors with Cathedral Foundation of Jacksonville, Inc. DBA Aging True (the “Foundation”).

Property and Equipment

It is the Organization’s policy to capitalize property and equipment that has a useful life extending into future periods. Purchased property and equipment costing in excess of \$1,000 is capitalized. Property and equipment are depreciated using the straight-line method over the estimated useful lives of the various assets. Asset lives range from 3 years to 15 years.

Donated Property and Equipment

Donations of property and equipment are recorded as contributions at their estimated fair market value.

URBAN JACKSONVILLE, INC. DBA AGING TRUE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2011

NOTE 1 – NATURE OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

Such donations are reported as unrestricted contributions unless the donor has restricted their use. Assets donated with explicit restrictions regarding their use are reported as restricted contributions. Absent donor stipulations, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service and the Organization reclassifies temporarily restricted net assets to unrestricted net assets in the period of expiration.

Revenue

Most of the Organization's revenue originates from state and federal grants. Costs incurred under each of the programs are subject to approval and subsequent audits by the respective state or federal agencies.

Revenue is reported as increases in unrestricted net assets unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in unrestricted net assets. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in unrestricted net assets unless their use is restricted by explicit donor stipulation or by law.

Governmental grants for the funding of programs operated by the Organization are awarded on a year-to-year basis and are subject to annual renewal. Funding under certain existing grants may be reduced or increased at the discretion of the grantors. Certain agreements provide for termination by either party upon 30 days written notice.

The Organization authorizes services for elder consumers by eligible vendors under the Medicaid Waiver Program in Duval County and did not direct bill for the Medicaid Waiver Program's vendor services.

Contributions

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on whether any donor restrictions exist.

Income Taxes

The Organization is a not-for-profit corporation that is exempt from income taxes

URBAN JACKSONVILLE, INC. DBA AGING TRUE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2011

NOTE 1 – NATURE OF THE ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(Continued)*

under Section 501(c)(3) of the Internal Revenue Code and is classified by the Internal Revenue Service as other than a private foundation. Accordingly, these financial statements include no provision or liability for income taxes.

Net Assets

GASB 54 requires the classification of net assets into five components – nonspendable, restricted, committed, assigned and unassigned. These classifications are defined as follows:

Nonspendable Net Assets – amounts that cannot be spent due to form such as inventories, prepaid amounts, etc...

Restricted Net Assets – amounts constrained for a specific purpose by external parties, constitutional provision or enabling legislation.

Committed Net Assets – amounts constrained for a specific purpose by an entity using its highest level of decision-making authority. It would require the same group to remove or change the constraints placed on the resources.

Assigned Net Assets – for all funds other than the general fund, any remaining positive amounts not classified as nonspendable, restricted or committed.

Unassigned Net Assets – for the general fund, any remaining amounts not classified as nonspendable, restricted or committed.

The organization has certain pledged certificates of deposits (Note 6) as restricted net assets and board designated cash as a committed net asset.

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 the reported amounts and disclosures in the financial statements. Actual results could differ from these estimates.

Subsequent Events

Subsequent events have been evaluated through December 9, 2011, which is the date the financial statements were issued.

URBAN JACKSONVILLE, INC. DBA AGING TRUE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2011

NOTE 2 – PROPERTY AND EQUIPMENT

Property and equipment consist of the following at September 30, 2011:

Leasehold improvements	\$ 79,540
Equipment	533,007
	<u>612,547</u>
Less Accumulated depreciation and amortization	<u>(477,033)</u>
Leasehold improvements and equipment, net	<u>\$ 135,514</u>

Depreciation and amortization expense for the year ended September 30, 2011, approximated \$52,000.

NOTE 3 - RELATED PARTY TRANSACTIONS

Accounting and Administrative Fees Expense

During the year, the Organization received administrative, accounting and M.I.S. services from the Foundation. For the year ended September 30, 2011 the amount paid for these services approximated \$417,000 and is included in management and general expenses on the statement of activities.

Office Premises Lease

During the year, the Organization leased office space from the Foundation. For the year ended September 30, 2011, the amount paid for the office premise lease approximated \$262,000 (see Note 6).

Pledge Receivable

During the year ended September 30, 2005, the Organization received a pledge for future contributions of funds from the Foundation. At September 30, 2011, the total amount of the pledge receivable is \$1,400,000. The pledge balance will be evaluated for payment terms annually based on the needs of the Organization for support from the Foundation.

Food Preparation and Purchases

During the year, the Organization purchased hot meals prepared by the Foundation and purchased frozen meals from the Foundation. For the year ended September 30, 2011, the amount paid for these dietary services approximated \$890,000.

URBAN JACKSONVILLE, INC. DBA AGING TRUE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2011

NOTE 3 - RELATED PARTY TRANSACTIONS (*Continued*)

Due to Affiliate

During the year, the Foundation provided advances to the Organization. These advances are non-interest bearing and are due on demand. At September 30, 2011, the amount due is approximately \$67,000.

NOTE 4 – DONATED SERVICES

Volunteers provide donated services to assist in client care, meal delivery, and other program assistance. Depending on the service performed, the volunteer time is valued at rates ranging from \$7.35 to \$10 per hour. The total amount of donated services recorded during the year ended September 30, 2011, was approximately \$212,000.

NOTE 5 – EMPLOYEE RETIREMENT PLAN

The Foundation provides a qualified defined contribution plan which covers eligible employees of the Organization with related costs included herein. Under the terms of the Retirement Plan Trust Agreement, the Organization contributes up to a maximum of 15% of the qualified salaries paid to eligible employees. Approximately five percent of qualifying salaries was contributed for the year ended September 30, 2011. The Organization's share of the contribution and expense was approximately \$131,000.

NOTE 6 - COMMITMENTS AND CONTINGENCIES

Consumer Trust Funds

The Organization is required to provide a cash management service to its consumers. These funds remain the sole property of each respective consumer, to be disbursed only as requested and, accordingly, these funds are excluded from the accompanying financial statements. The Organization has a fiduciary duty of accountability for these funds. At September 30, 2011, the fund balances amounted to approximately \$411,000.

URBAN JACKSONVILLE, INC. DBA AGING TRUE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2011

NOTE 6 - COMMITMENTS AND CONTINGENCIES (Continued)

Risk Management

The Organization is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The Organization carries commercial insurance for these risks. Settled claims resulting from insured risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

Office Premises Lease

As described in Note 3, the Organization leases office suites from the Foundation. The lease payments are based on a minimum rent plus annual adjustments for increases not to exceed 5% annually.

Future minimum commitments under the noncancellable operating lease for the years subsequent to September 30, 2011, are as follows:

<u>YEAR ENDING</u> <u>SEPTEMBER 30,</u>	<u>AMOUNT</u>
2012	266,953
2013	280,301
2014	294,316
2015	309,031
2016	324,483
Thereafter	<u>340,707</u>
	<u>\$1,815,791</u>

Credit Risk

Financial instruments which potentially subject the Organization to concentration of credit risk consist principally of cash, accounts receivable and pledges receivable. The Organization maintains its cash in bank deposit accounts which, at times, may exceed federally insured limits. The Organization believes it is not exposed to any significant credit risk on cash.

Certificates of Deposit

The Organization held certificates of deposit with a financial institution at interest rates ranging from 1.5% to 2.5% and various maturity dates both less than a year and

URBAN JACKSONVILLE, INC. DBA AGING TRUE
NOTES TO FINANCIAL STATEMENTS
YEAR ENDED SEPTEMBER 30, 2011

greater than a year. As of September 30, 2011, certificates of deposit amounted to approximately \$344,000. Of this amount, \$294,000 of the certificates of deposit are pledged to guarantee the payment of a portion of a 70-month term loan from a financial institution to Cathedral Gerontology Center, Inc.

Guarantee of Term Loan

On December 29, 2009, the Organization guaranteed the payment of a portion of a 70-month term loan from a bank to Cathedral Gerontology Center, Inc. ("CGC"). The amount of the term loan principal and interest guaranteed was initially \$344,000, and certificates of deposit ("CD's") totaling \$344,000 were initially pledged by the Organization to the bank in support of the guarantee. The guarantee agreement calls for the pledged CD's to be released from the pledge ratably in increments over the life of the loan as payments are made on the term loan by CGC. The pledged CD's at September 30, 2011 included five CD's in the amount of \$50,000 each and one CD in the amount of \$44,000. At September 30, 2011, the amount of the guarantee had been reduced by CGC payments to \$270,118, and all payments to the bank have been made by CGC when due.

NOTE 7 – INCOME TAXES

The Organization is exempt from federal and state income taxes as organizations described under Section 501 (c)(3) of the Internal Revenue Code. The Organization's open audit periods are 2009 through 2011.

In June 2006, the Financial Accounting Standards Board issued ASC 740-10 (formerly known as FASB Interpretation No. 48, Accounting for Uncertainty in Income Taxes), which prescribed a comprehensive model for how an organization should measure, recognize, present, and disclose in its financial statements uncertain tax positions that an organization has taken or expects to take on a tax return. The Organization adopted ASC 740-10 as January 1, 2009. There was no impact to the Organizations' consolidated financial statements as a result of the implementation of ASC 740-10.

SUPPLEMENTAL INFORMATION



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**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS
ON SUPPLEMENTAL INFORMATION**

Board of Directors
Urban Jacksonville, Inc. DBA Aging True
Jacksonville, Florida

Our report on our audit of the basic financial statements of Urban Jacksonville, Inc. DBA Aging True (a not-for-profit corporation) for the year ended September 30, 2011 appears on page 1. Our audit was performed for the purpose of forming an opinion on the basic financial statements of Urban Jacksonville, Inc. taken as a whole. The supplemental information included herein on pages 15 to 25 is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, "Audits of States, Local Government, and Non-Profit Organizations", Chapter 691-5, Schedule of Expenditures of State Financial Assistance, Rules of the Department of Financial Services, and Chapter 10.650, the Rules of the Auditor General, and the State of Florida Department of Elder Affairs and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Starkville, Mississippi
December 9, 2011

Ward

Florida Firm License # AD 65746

URBAN JACKSONVILLE, INC. DBA AGING TRUE
SCHEDULE OF REVENUE BY SOURCE
YEAR ENDED SEPTEMBER 30, 2011

Program Name or Other Source of Funds	Program Description	Contract Number	Amount	
NE Florida Area Agency on Aging, d/b/a ElderSource	III-B	A010UJ	\$ 146,695	
	III-B	A111UJ	158,485	
	III-C1	A010UJ	83,839	
	III-C1	A111UJ	83,839	
	III-C2	A010UJ	181,257	
	III-C2	A111UJ	328,824	
	III-E	A010UJ	71,933	
	III-E	A111UJ	209,091	
	ARR1	A110UJ	45,064	
	ARR2	A110UJ	4,343	
	ARR1	AA11UJ	9,149	
	CCE	C010UJ	1,361,918	
	CCE	C011UJ	411,029	
	HCE	H010UJ	8,081	
	HCE	H011UJ	6,766	
	ADI	Z010UJ	115,637	
	ADI	Z111UJ	27,304	
	Energy Assistance	P010UJ	188,539	
	Relief Program	R010UJ	130,893	
	Relief Program	R011UJ	43,292	
	United Way funds	2010-2011	47,855	
	United Way funds	2011-2012	41,760	
	U.S. Department of Agriculture			
		USDA/NSIP	U011UJ	59,942
	Department of Children and Families			
		CCDA	DG016	30,607
		CCDA	DG017	9,722
		ADM\Guardianship	DH659	47,457
		ADM\Guardianship	DH682	13,938
		MAS	DH663	111,125
		MAS	DH687	36,639
		BRITE	LD931	238,889
		BRITE	LD938	143,333
Florida Agency for Health Care Administration				
	Medicaid Waiver		1,286,496	
	Targeted Case Mgmt. Medicaid		153,859	
	MW Vendor Revenue		2,199,226	
	Nursing Home Diversion	XT112	2,644,306	
	Nursing Home Diversion	XT212	191,970	
City of Jacksonville Misc. Appropriations	Public Service Grant		97,317	
Community Foundation	Safety Net Funds	10-13979	125,000	
Cathedral Foundation, Inc.	Contract Matching		242,335	
	Contract In-Kind Match		212,191	
CFI SDC Income			56,916	
Project Income	III-C2		8,859	
	III-B		23,763	
	III-C1		945	
Miscellaneous Income	Various sources		533,671	
TOTAL REVENUE			\$ 12,174,098	

See Report of Independent Certified Public Accountants on Supplemental Information.

URBAN JACKSONVILLE, INC. DBA AGING TRUE
STATEMENT OF FUNCTIONAL EXPENSES REQUIRED BY THE DEPARTMENT OF ELDER AFFAIRS
FOR THE YEAR ENDED SEPTEMBER 30, 2011

	PROGRAM SERVICES						
	Adult Day Care	Case Management	Case Aide	Chore	Caregiver Training/ Support	Companionship	Congregate Meals
Salaries	\$ -	\$ 475,085	\$ 127,366	\$ 109,867	\$ 19,918	\$ 12,060	\$62,060
Payroll taxes and fringe benefits	-	104,519	28,020	16,480	4,382	1,809	13,653
TOTAL PERSONNEL COSTS	-	579,604	155,386	126,347	24,300	13,869	75,713
Travel, conferences and seminars	-	23,475	5,200	7,000	-	5,268	322
In-Kind Personnel	-	138,465	37,221	-	2,000	-	-
Communications and postage	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Maintenance, repairs and vehicle expense	-	-	-	-	-	-	-
Printing and supplies	-	-	-	-	-	-	-
Building and occupancy cost	-	23,806	10,728	1,918	1,918	1,100	1,000
Professional fees, legal, staff development and temporary	-	-	-	-	-	-	-
Service providers/Stipends	71,627	-	-	1,962	-	4,318	-
Program supplies and EHEAEP	-	-	-	3,206	-	-	-
Depreciation	-	-	-	-	-	-	-
Food and food supplies	-	-	-	-	-	500	125,904
TOTAL OPERATING EXPENSES	71,627	765,350	208,535	140,433	28,218	25,055	202,939
MANAGEMENT AND GENERAL ALLOCATION	9,759	104,274	28,411	19,133	3,844	3,414	27,649
TOTAL EXPENSES AFTER ALLOCATION	\$ 81,386	\$ 869,624	\$ 236,946	\$ 159,566	\$ 32,062	\$ 28,469	\$ 230,588
TOTAL UNITS	8,368	18,465	9,090	9,090	185	2,695	41,145

See Report of Independent Certified Public Accountants on Supplemental Information.

URBAN JACKSONVILLE, INC. DBA AGING TRUE

STATEMENT OF FUNCTIONAL EXPENSES REQUIRED BY THE DEPARTMENT OF ELDER AFFAIRS (Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2011

	PROGRAM SERVICES					
	Counseling Gerontological	Counseling MentalH	Education/ Training	Emergency Alert Response	Escort	Home Delivered Meals
Salaries	\$ 116,378	\$ 81,481	\$ 10,562	\$ 45,953	\$ 3,018	\$ 387,679
Payroll taxes and fringe benefits	23,276	17,926	2,324	10,110	664	85,289
TOTAL PERSONNEL COSTS	139,654	99,407	12,886	56,063	3,682	472,968
Travel, conferences and seminars	4,200	2,000	1,000	1,500	200	6,402
In-Kind Personnel	-	-	-	10,000	-	24,705
Communications and postage	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Insurance	-	-	-	-	-	19,000
Maintenance, repairs and vehicle expense	-	-	-	-	-	100,378
Printing and supplies	-	-	-	-	-	-
Building and occupancy cost	26,020	4,500	1,918	4,142	2,876	21,746
Professional fees, legal, staff development and temporary staff	-	-	-	-	-	86,990
Service providers/Stipends	-	-	-	10,651	-	-
Program supplies and EHEAEP	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Food and food supplies	-	-	-	-	-	763,790
TOTAL OPERATING EXPENSES	169,874	105,907	15,804	82,356	6,758	1,495,979
MANAGEMENT AND GENERAL ALLOCATION	23,144	14,429	2,153	11,220	921	203,817
TOTAL EXPENSE AFTER ALLOCATION	\$ 193,018	\$ 120,336	\$ 17,957	\$ 93,576	\$ 7,679	\$ 1,699,796
TOTAL UNITS	4,771	2,556	135	39,155	493	280,778

See Report of Independent Certified Public Accountants on Supplemental Information.

URBAN JACKSONVILLE, INC. DBA AGING TRUE

STATEMENT OF FUNCTIONAL EXPENSES REQUIRED BY THE DEPARTMENT OF ELDER AFFAIRS (Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2011

	PROGRAM SERVICES					
	Homemaker	Nutrition Education	Outreach	Personal Care	Pest Control	Respite
Salaries	\$ 101,638	\$ 15,175	\$ 5,675	\$ 105,063	\$ -	\$ 81,013
Payroll taxes and fringe benefits	20,328	3,338	1,248	21,013	-	16,203
TOTAL PERSONNEL COSTS	121,966	18,513	6,923	126,076	-	97,216
Travel, conferences and seminars	4,222	822	400	4,624	-	5,000
In-Kind Personnel	-	-	-	-	-	-
Communications and postage	-	-	-	-	-	-
Advertising	-	-	-	-	-	-
Insurance	-	-	-	-	-	-
Maintenance, repairs and vehicle expense	-	-	-	-	-	-
Printing and supplies	-	-	-	-	-	-
Building and occupancy cost	3,500	4,718	1,841	3,500	-	3,500
Professional fees, legal, staff development and temporary staff	-	2,400	-	-	-	-
Service Providers/Stipends	310,564	-	-	316,121	5,545	420,569
Program supplies and EHEAEP	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Food and food supplies	-	-	-	-	-	-
TOTAL OPERATING EXPENSES	440,252	26,453	9,164	450,321	5,545	526,285
MANAGEMENT AND GENERAL ALLOCATION	59,981	3,604	1,249	61,353	755	71,703
TOTAL EXPENSES AFTER ALLOCATION	\$ 500,233	\$ 30,057	\$ 10,413	\$ 511,674	\$ 6,300	\$ 597,988
TOTAL UNITS	28,419	615	262	28,944	455	34,380

See Report of Independent Certified Public Accountants on Supplemental Information.

URBAN JACKSONVILLE, INC. DBA AGING TRUE

STATEMENT OF FUNCTIONAL EXPENSES REQUIRED BY THE DEPARTMENT OF ELDER AFFAIRS (Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2011

	PROGRAM SERVICES						Other DOEA-related Services
	Respite - Facility	Respite/ RELIEF Program	Screening and Assessment	Shopping/ Assistance	Specialized Medical Equipment and Supplies	Transportation	
Salaries	\$ -	\$ 40,096	\$ 30,178	\$ 3,018	\$ 3,018	\$ -	\$ 399,825
Payroll taxes and fringe benefits	-	8,821	6,639	664	664	-	89,703
TOTAL PERSONNEL COSTS	-	48,917	36,817	3,682	3,682	-	489,528
Travel, conferences and seminars	-	33,757	-	882	-	-	9,107
In-Kind Personnel	-	-	-	-	-	-	-
Communications and postage	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Maintenance, repairs and vehicle expense	-	-	-	-	-	-	-
Printing and supplies	-	-	-	-	-	-	3,023
Building and occupancy cost	-	6,827	5,676	1,500	-	-	32,400
Professional fees, legal, staff development and temporary staff	-	-	-	-	-	-	220,402
Service providers/Stipends	71,960	72,985	-	-	4,713	11,285	1,835,557
Program supplies and EHEAEP	-	-	-	-	-	-	149,627
Depreciation	-	-	-	-	-	-	-
Food and food supplies	-	15,058	-	-	-	-	-
TOTAL OPERATING EXPENSES	71,960	177,544	42,493	6,064	8,395	11,285	2,739,644
MANAGEMENT AND GENERAL ALLOCATION	9,804	24,189	5,789	826	1,144	1,538	373,258
TOTAL EXPENSES AFTER ALLOCATION	<u>\$ 81,764</u>	<u>\$ 201,733</u>	<u>\$ 48,282</u>	<u>\$ 6,890</u>	<u>\$ 9,539</u>	<u>\$ 12,823</u>	<u>\$ 3,112,902</u>
TOTAL UNITS	<u>8,446</u>	<u>21,266</u>	<u>2,011</u>	<u>348</u>	<u>21</u>	<u>169</u>	<u>N/A</u>

See Report of Independent Certified Public Accountants on Supplemental Information.

URBAN JACKSONVILLE, INC. DBA AGING TRUE

STATEMENT OF FUNCTIONAL EXPENSES REQUIRED BY THE DEPARTMENT OF ELDER AFFAIRS (Continued)

FOR THE YEAR ENDED SEPTEMBER 30, 2011

	PROGRAM SERVICES		SUPPORTING SERVICES				TOTAL
	Non DOEA-related Services	Total Program Costs	Fund Raising	Unallowable Expenses	Management and General	Total Supporting Services	
Salaries	\$ 536,082	2,772,208	\$ -	\$ -	\$ 245,615	\$ 245,615	\$ 3,017,823
Payroll taxes and fringe benefits	137,340	614,413	-	-	61,404	61,404	675,817
TOTAL PERSONNEL COSTS	673,422	3,386,621	-	-	307,019	307,019	3,693,640
Travel, conferences and seminars	32,128	147,509	-	-	15,433	15,433	162,942
In-Kind Personnel	-	212,391	-	-	-	-	212,391
Communications and postage	11,586	11,586	-	-	53,404	53,404	64,990
Advertising	7,347	7,347	-	-	8,730	8,730	16,077
Insurance	10,163	29,163	-	-	4,943	4,943	34,106
Maintenance, repairs and vehicle expense	-	100,378	-	-	-	-	100,378
Printing and supplies	30,154	33,177	-	-	72,692	72,692	105,869
Building and occupancy cost	53,589	218,723	-	-	42,997	42,997	261,720
Professional fees, legal, staff development and temporary staff	228,146	537,938	-	-	656,890	656,890	1,194,828
Service providers/Stipends	2,221,098	5,358,955	-	-	-	-	5,358,955
Program supplies and EHEAEP	6,239	159,072	-	-	-	-	159,072
Depreciation	-	-	-	-	51,667	51,667	51,667
Food and food supplies	-	905,252	-	-	-	-	905,252
TOTAL OPERATING EXPENSES	3,273,872	11,108,112	-	-	1,213,775	1,213,775	12,321,887
MANAGEMENT AND GENERAL ALLOCATION	146,414	1,213,775	-	-	(1,213,775)	(1,213,775)	-
TOTAL EXPENSES AFTER ALLOCATION	\$ 3,420,286	\$ 12,321,887	\$ -	\$ -	\$ -	\$ -	\$ 12,321,887
TOTAL UNITS	N/A	N/A	N/A	N/A	N/A	N/A	N/A

See Report of Independent Certified Public Accountants on Supplemental Information.

**URBAN JACKSONVILLE, INC. DBA AGING TRUE
SCHEDULE OF STATE EARNINGS REQUIRED BY
THE DEPARTMENT OF CHILDREN AND FAMILIES
YEAR ENDED SEPTEMBER 30, 2011**

1	Total Expenditures	\$12,321,887
2	Less Other State and Federal Funds	\$8,263,744
3	Less Non-Match SAMH Funds	\$209,158
4	Less Unallowable Costs per 65E-14, F.A.C.	\$0
5	Total Allowable Expenditures (Sum of lines 1, 2, 3, and 4)	\$3,848,985
6	Maximum Available Earnings (Line 5 times 75%)	\$2,886,738
7	Amount of State Funds Requiring Match	\$0
8	Amount Due to Department (Subtract line 7 from line 6)	\$0

See Report of Independent Certified Public Accountants on Supplemental Information.

**URBAN JACKSONVILLE, INC. DBA AGING TRUE
SCHEDULE OF RELATED PARTY TRANSACTION ADJUSTMENTS
REQUIRED BY THE DEPARTMENT OF CHILDREN AND FAMILIES
YEAR ENDED SEPTEMBER 30, 2011**

	Related Party	Allocation of Related Party Transactions Adjustment				
		State-Designated Cost Centers				Total
		1	2	3	
Revenues From Grantee						
Rent	\$ -					
Services	-					
Interest	-					
Other	-					
Total Revenue From Grantee	-					
Expenses Associated with Grantee Transactions						
Personnel Services	-					
Depreciation	-					
Interest	-					
Other	-					
Total Associated Expenses	-					
Related Party Transaction Adjustment	\$ -	-	-	-	-	-

See Report of Independent Certified Public Accountants on Supplemental Information.

URBAN JACKSONVILLE, INC. DBA AGING TRUE
SCHEDULE OF PROGRAM/COST CENTER ACTUAL EXPENSES AND REVENUES
SUBSTANCE ABUSE & MENTAL HEALTH SERVICES
YEAR ENDED SEPTEMBER 30, 2011

AGENCY: URBAN JACKSONVILLE, INC. DBA AGING TRUE

PART I: ACTUAL FUNDING SOURCES & REVENUES

FUNDING SOURCES & REVENUES A	STATE-DESIGNATED SAMH COST CENTERS										Non-SAMH Cost Center G	Total Funding (F+G) H
	STATE SAMH-FUNDED COST CENTERS									Tot. for All State- Designated SAMH Cost Centers (D+E) F		
	Mobile Assessment for Seniors			Guardianship			Total for State SAMH-Funded Cost Centers (C ₁ +...+C ₄) D	Total for Non-State Funded SAMH Cost Centers E				
	In-Home & On- Site B _{1-a}	(CC name) B _{1-b}	Total for Program 1 or Combined (B _{1-a} +...+B _{1-c}) C ₁	Guardianship B _{2-a}	(CC name) B _{2-b}	Total for Program 2 (B _{2-a} +...+B _{2-c}) C ₂						
IA. TOTAL STATE SAMH FUNDING												
(1) Contract #DH663	\$ 111,125	\$ -	\$ 111,125	\$	\$	\$ -	\$ 111,125	xxxxxxxxx	\$ 111,125	xxxxxxxxx	\$ 111,125	
(2) Contract #DH687	\$ 36,639	\$ -	\$ 36,639	\$	\$	\$ -	\$ 36,639	xxxxxxxxx	\$ 36,639	xxxxxxxxx	\$ 36,639	
(3) Contract #DH659	\$	\$	\$ -	\$ 47,457	\$ -	\$ 47,457	\$ 47,457	xxxxxxxxx	\$ 47,457	xxxxxxxxx	\$ 47,457	
(4) Contract #DH682	\$	\$	\$ -	\$ 13,938	\$ -	\$ 13,938	\$ 13,938	xxxxxxxxx	\$ 13,938	xxxxxxxxx	\$ 13,938	
(5)	\$	\$	\$	\$	\$	\$	\$	xxxxxxxxx	\$	xxxxxxxxx	\$	
(6) From Other Districts	\$	\$	\$	\$	\$	\$	\$	xxxxxxxxx	\$	xxxxxxxxx	\$	
TOTAL STATE SAMH FUNDING =	\$ 147,764	\$	\$ 147,764	\$ 61,394	\$	\$ 61,394	\$ 209,158	\$	\$ 209,158	xxxxxxxxx	\$ 209,158	
IB. OTHER GOVT. FUNDING												
(1) Other State Agency Funding	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 2,104,920	\$ 2,104,920
(2) Medicaid	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 6,475,857	\$ 6,475,857
(3) Local Government	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 97,317	\$ 97,317
(4) Federal Grants and Contracts	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 1,953,223	\$ 1,953,223
(5) In-kind from local govt. only	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ -	\$ -
TOT. OTHER GOVT. FUNDING =	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 10,631,317	\$ 10,631,317
IC. ALL OTHER REVENUES												
(1) 1st & 2nd Party Payments	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(2) 3rd Party Payments (except Medicare)	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(3) Medicare	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(4) Contributions and Donations	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 464,652	\$ 464,652
(5) Other	\$ 25,000	\$ -	\$ 25,000	\$	\$	\$	\$ 25,000	\$	\$ 25,000	\$	\$ 631,779	\$ 656,779
(6) In-kind	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$ 212,191	\$ 212,191
TOT. ALL OTHER REVENUES =	\$ 25,000	\$ -	\$ 25,000	\$	\$	\$	\$ 25,000	\$	\$ 25,000	\$	\$ 1,308,623	\$ 1,333,623
TOTAL ACTUAL FUNDING =	\$ 172,764	\$	\$ 172,764	\$ 61,394	\$	\$ 61,394	\$ 234,158	\$	\$ 234,158	\$	\$ 11,939,940	\$ 12,174,098

See Report of Independent Certified Public Accountants on Supplemental Information.

URBAN JACKSONVILLE, INC. DBA AGING TRUE
SCHEDULE OF PROGRAM/COST CENTER ACTUAL EXPENSES AND REVENUES SCHEDULE (Continued)
SUBSTANCE ABUSE & MENTAL HEALTH SERVICES
YEAR ENDED SEPTEMBER 30, 2011

AGENCY: URBAN JACKSONVILLE, INC. DBA AGING TRUE

PART II: ACTUAL EXPENSES

EXPENSE CATEGORIES A	STATE-DESIGNATED SAMH COST CENTERS										Non-SAMH Cost Center G	Other Support Costs (optional) H	Administration I	Total Expenses (F+G+H+I) J
	STATE SAMH-FUNDED COST CENTERS						Total for Non- State-Funded SAMH Cost Centers E	Tot. for All State- Designated SAMH Cost Centers (D+E) F						
	Mobile Assessment for Seniors			Guardianship										
	In-Home & On-Site B _{1-a}	(CC name) B _{1-b}	Total for Program 1 or Combined (B _{1-a} +...+B _{1-x}) C ₁	Guardianship B _{2-a}	(CC name) B _{2-b}	Total for Program 2 (B _{2-a} +...+B _{2-x}) C ₂			Total for State SAMH-Funded Cost Centers (C ₁ +...+C ₂) D					
<small>*except IIC & IID</small>														
IIA. PERSONNEL EXPENSES														
(1) Salaries	\$ 108,843	\$ -	\$ 108,843	\$ 42,290	\$ -	\$ 42,290	\$ 151,133	\$ -	\$ 151,133	\$ 2,621,075	\$ -	\$ 245,615	\$ 3,017,823	
(2) Fringe Benefits	\$ 27,211	\$ -	\$ 27,211	\$ 12,104	\$ -	\$ 12,104	\$ 39,315	\$ -	\$ 39,315	\$ 575,098	\$ -	\$ 61,404	\$ 675,817	
TOTAL PERSONNEL EXPENSES =	\$ 136,054	\$ -	\$ 136,054	\$ 54,394	\$ -	\$ 54,394	\$ 190,448	\$ -	\$ 190,448	\$ 3,196,173	\$ -	\$ 307,019	\$ 3,693,640	
II.B. OTHER EXPENSES														
(1) Building Occupancy	\$ 2,400	\$ -	\$ 2,400	\$ 1,500	\$ -	\$ 1,500	\$ 3,900	\$ -	\$ 3,900	\$ 214,823	\$ -	\$ 42,997	\$ 261,720	
(2) Professional Services	\$ 1,555	\$ -	\$ 1,555	\$ 2,000	\$ -	\$ 2,000	\$ 3,555	\$ -	\$ 3,555	\$ 534,383	\$ -	\$ 656,890	\$ 1,194,828	
(3) Travel	\$ 1,500	\$ -	\$ 1,500	\$ 2,000	\$ -	\$ 2,000	\$ 3,500	\$ -	\$ 3,500	\$ 144,009	\$ -	\$ 15,433	\$ 162,942	
(4) Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(5) Food Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 905,252	\$ -	\$ -	\$ 905,252	
(6) Medical and Pharmacy	\$ 4,755	\$ -	\$ 4,755	\$ -	\$ -	\$ -	\$ 4,755	\$ -	\$ 4,755	\$ -	\$ -	\$ -	\$ 4,755	
(7) Subcontracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,349,882	\$ -	\$ -	\$ 5,349,882	
(8) Insurance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 29,163	\$ -	\$ 4,943	\$ 34,106	
(9) Interest Paid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(10) Operating Supplies & Expenses	\$ 1,500	\$ -	\$ 1,500	\$ 1,500	\$ -	\$ 1,500	\$ 3,000	\$ -	\$ 3,000	\$ 312,878	\$ -	\$ 186,493	\$ 502,371	
(11) Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(12) Donated Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 187,391	\$ -	\$ -	\$ 187,391	
TOTAL OTHER EXPENSES =	\$ 11,710	\$ -	\$ 11,710	\$ 7,000	\$ -	\$ 7,000	\$ 18,710	\$ -	\$ 18,710	\$ 7,677,781	\$ -	\$ 906,756	\$ 8,603,247	
TOT. PERSONNEL & OTH. EXP. =	\$ 147,764	\$ -	\$ 147,764	\$ 61,394	\$ -	\$ 61,394	\$ 209,158	\$ -	\$ 209,158	\$ 10,873,954	\$ -	\$ 1,213,775	\$ 12,296,887	
II.C. DISTRIBUTED IN-DIRECT COSTS														
(a) Other Support Costs (Optional)	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ -	
(b) Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,213,775	\$ -	\$ -	\$ -	
TOT. DISTR'D INDIRECT COSTS =	\$ 25,000	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ 25,000	\$ 1,213,775	\$ -	\$ -	\$ -	
TOTAL ACTUAL OPER. EXPENSES =	\$ 172,764	\$ -	\$ 172,764	\$ 61,394	\$ -	\$ 61,394	\$ 234,158	\$ -	\$ 234,158	\$ 12,087,729	\$ -	\$ -	\$ 12,321,887	
II.D. UNALLOWABLE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOT. ALLOWABLE OPERATING EXP. =	\$ 172,764	\$ -	\$ 172,764	\$ 61,394	\$ -	\$ 61,394	\$ 234,158	\$ -	\$ 234,158	\$ 12,087,729	\$ -	\$ -	\$ 12,321,887	
II.E. CAPITAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

See Report of Independent Certified Public Accountants on Supplemental Information.

URBAN JACKSONVILLE, INC. DBA AGING TRUE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
YEAR ENDED SEPTEMBER 30, 2011

Federal / State Agency, Pass-through Entity <u>Federal Program / State Project</u>	CFDA / CSFA <u>Number</u>	Pass-through Entity Identifying / Contract <u>Grant Number</u>	<u>Expenditures</u>	<u>Transfers to Subrecipients</u>
U.S. Department of Health and Human Services				
Pass-through Florida Department of Elder Affairs				
Pass-through Northeast Florida Area Agency on Aging, Inc., d/b/a ElderSource				
Title III B Support Services	93.044	A010UJ	\$ 146,695	\$ -
	93.044	A011UJ	158,485	-
Title III C1 Congregate Meals	93.045	A010UJ	83,839	-
	93.045	A011UJ	83,839	-
Title III C - 2 Home Delivered Meals	93.045	A010UJ	181,257	-
	93.045	A011UJ	328,824	-
Title III E Services	93.052	A010UJ	71,933	-
	93.052	A011UJ	209,091	-
Title III C2 (ARRA) - Home Delivered Meals	93.705	A110UJ	4,343	-
Title III C1 (ARRA) - Home Delivered Meals	93.707	A110UJ	45,064	-
Title III C1 (ARRA) - Home Delivered Meals	93.707	AA11UJ	9,149	-
Nutrition Services Incentive Program	93.053	U011UJ	59,942	-
Emergency Home Energy Assistance for the Elderly	93.568	P010UJ	188,539	-
Total U.S. Department of Health and Human Services			<u>1,571,001</u>	<u>-</u>
Florida Department of Children and Families				
Brief Intervention and Treatment for Elders/BRITE	93.243	LD931	238,889	-
	93.243	LD938	143,333	-
Total Department of Children and Families			<u>382,222</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$ 1,953,223</u>	<u>\$ -</u>
Florida Department of Elder Affairs				
Pass-through Northeast Florida Area Agency on Aging, Inc., d/b/a ElderSource				
Community Care for the Elderly	65.010	C010UJ	\$ 1,361,918	\$ -
		C011UJ	411,029	-
Home Care for the Elderly	65.001	H010UJ	8,081	-
		H011UJ	6,766	-
Alzheimer's Disease Initiative	65.004	Z010UJ	115,637	-
		Z111UJ	27,304	-
R.E.L.I.E.F. Program	65.006	R010UJ	130,893	-
		R011UJ	43,292	-
Total Florida Department of Elder Affairs			<u>2,104,920</u>	<u>-</u>
Florida Department of Children and Families				
Alcohol, Drug Abuse, and Mental Health/Guardianship	60.053	DH659	47,457	-
	60.053	DH682	13,938	-
Alcohol, Drug Abuse, and Mental Health/MAS	60.053	DH663	111,125	-
	60.053	DH687	36,639	-
Total Florida Department of Children and Families			<u>209,158</u>	<u>-</u>
Total Expenditures of State Financial Assistance			<u>\$ 2,314,078</u>	<u>\$ -</u>

Note: The significant accounting policies for the accompanying schedule of expenditures of federal awards and state financial assistance are stated in Note 1 - Nature of the Organization and Summary of Significant Accounting Policies of the notes to the financial statements.



WATKINS, WARD AND STAFFORD

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

Board of Directors
Urban Jacksonville, Inc. DBA Aging True
Jacksonville, Florida

We have audited the financial statements of Urban Jacksonville, Inc. DBA Aging True as of and for the year ended September 30, 2011, and have issued our report thereon dated December 9, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the Organization’s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Organization’s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization’s internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Organization’s ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles, such that there is more than a remote likelihood that a misstatement of the Organization’s financial statements that is more than inconsequential will not be prevented or detected by the Organization’s internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Organization’s internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies and, accordingly would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. We did not identify any deficiencies in internal control that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

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

This report is intended for the information and use of the board of directors, management and federal, state and local awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "W. Ward", is written in a cursive style.

Starkville, Mississippi
December 9, 2011

Florida Firm License # AD 65746



WATKINS, WARD AND STAFFORD

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**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS
ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO
EACH MAJOR FEDERAL PROGRAM AND STATE PROJECT AND ON THE
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB
CIRCULAR A-133 AND CHAPTER 10.650 RULES OF THE AUDITOR GENERAL**

Board of Directors
Urban Jacksonville, Inc. DBA Aging True
Jacksonville, Florida

Compliance

We have audited the compliance of Urban Jacksonville, Inc. DBA Aging True with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* and the requirements described in the Executive Office of the Governor’s State Projects Compliance Supplement that are applicable to each of its major federal programs and state projects for the year ended September 30, 2011. Urban Jacksonville, Inc.’s major federal programs and state projects are identified in the summary of auditor’s results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs and state projects is the responsibility of Organization’s management. Our responsibility is to express an opinion on Organization’s compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; Chapter 691-5, *Schedule of Expenditures of State Financial Assistance*, Rules of the Department of Financial Services, and Chapter 10.650 Rules of the Auditor General. Those standards, OMB Circular A-133, and Chapter 10.650 Rules of the Auditor General require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state occurred. An audit includes examining, on a test basis, evidence about Urban Jacksonville, Inc.’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Urban Jacksonville, Inc.’s compliance with those requirements.

In our opinion, Urban Jacksonville, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs and state projects for the year ended September 30, 2011.

Internal Control Over Compliance

The management of Urban Jacksonville, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Organization's internal control over compliance with requirements that could have a direct and material effect on major federal programs in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over compliance.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended for the information and use of the Organization's board of directors, management and federal, state and local awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Starkville, Mississippi
December 9, 2011

Walth. Ward Stafford PLLC

Florida Firm License # AD 65746

**URBAN JACKSONVILLE, INC. DBA AGING TRUE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS -
FEDERAL PROGRAMS AND STATE PROJECTS**

SEPTEMBER 30, 2011

SECTION 1 - SUMMARY OF AUDITORS' RESULTS

Financial Statements Unqualified

Internal control over financial reporting:

Material weakness(es) identified?	_____	yes	_____ <u>X</u>	no
Reportable condition(s) identified not considered to be material weaknesses	_____	yes	_____ <u>X</u>	none reported

Noncompliance material to financial statements noted	_____	yes	_____ <u>X</u>	no
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Federal Awards and State Financial Assistance:

Internal control over major federal programs and/or state projects:

Material weakness(es) identified?	_____	yes	_____ <u>X</u>	no
Reportable condition(s) identified not considered to be material weaknesses(es)?	_____	yes	_____ <u>X</u>	none reported

Type of auditor's report issued on compliance for major federal programs and/or state projects: Unqualified

Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section.510(a) and/or 10.656?

	_____	yes	_____ <u>X</u>	no
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See Report of Independent Certified Public Accountants on Supplemental Information

**URBAN JACKSONVILLE, INC. DBA AGING TRUE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS -
FEDERAL PROGRAMS AND STATE PROJECTS (Continued)**

SEPTEMBER 30, 2011

Federal Awards and State Financial Assistance Continued

Identification of major federal programs
and state projects:

<u>Name of Federal Program or Cluster</u>	<u>CFDA Number</u>
US Department of Health and Human Services	
Pass-through Florida Department of Elder Affairs	
Pass-through Northeast Florida Area Agency on Aging, Inc.	
Special Programs For The Aging - Title III, Part B	93.044
Special Programs For The Aging - Title III, Part C	93.045
National Family Caregiver Support	93.052
Special Programs for the Aging – Title III, Part C2 (ARRA)	93.705
Special Programs for the Aging – Title III, Part C1 (ARRA)	93.707
Brief Intervention and Treatment for Elders	93.243

<u>Name of State Project</u>	<u>CSFA Number</u>
Florida Department of Elder Affairs	
Pass-through Northeast Florida Area Agency on Aging, Inc.	
Community Care for the Elderly	65.010
Dollar threshold used to distinguish between Type A and Type B programs for federal awards:	\$300,000
Dollar threshold used to distinguish between Type A and Type B projects for major state financial assistance:	\$300,000

Auditee qualified as low-risk auditee pursuant to
OMB Circular A-133 X YES NO

SECTION II - FINANCIAL STATEMENT FINDINGS

No findings were reported.

**SECTION III: FEDERAL AWARD and
STATE FINANCIAL ASSISTANCE FINDINGS AND QUESTIONED COSTS**

No findings were reported.

See Report of Independent Certified Public Accountants on Supplemental Information

**URBAN JACKSONVILLE, INC. DBA AGING TRUE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS -
FEDERAL PROGRAMS AND STATE PROJECTS (*Continued*)**

SEPTEMBER 30, 2011

**SECTION IV - FEDERAL AWARDS and STATE FINANCIAL ASSISTANCE
SUMMARY OF PRIOR AUDIT FINDINGS**

No findings were reported.

SECTION V - FINANCIAL ASSISTANCE - MANAGEMENT LETTER

No letter was issued.

See Report of Independent Certified Public Accountants on Supplemental Information