

**Community Services Council
of Brevard County, Inc. d/b/a**

**Aging
Matters**

IN BREVARD

**Financial Statements
For the Year Ended December 31, 2012**

COMMUNITY SERVICES COUNCIL OF BREVARD COUNTY, INC. d/b/a AGING MATTERS IN BREVARD

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For the Year Ended December 31, 2012

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FINANCIAL SECTION

Independent Auditors' Report

To the Board of Directors of
Community Services Council of Brevard County, Inc. d/b/a
Aging Matters In Brevard

Report on the Financial Statements

We have audited the accompanying financial statements of Community Services Council of Brevard County, Inc. d/b/a Aging Matters in Brevard (the "Organization"), which comprise the statement of financial position as of December 31, 2012, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of December 31, 2012, 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.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the basic financial statements as a whole. The accompanying schedule of expenditures of federal awards and state financial assistance, as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*; and Chapter 10.650, State of Florida Rules of the Auditor General, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Report on Summarized Comparative Information

We have previously audited the Organization's 2011 financial statements, and our report dated April 9, 2012, expressed an unmodified opinion on those financial statements. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2011, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 11, 2013, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is 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* in considering the Organization's internal control over financial reporting and compliance.

Carr Riggs & Ingram, LLC

Melbourne, Florida
April 11, 2013

**COMMUNITY SERVICES COUNCIL OF BREVARD COUNTY, INC. d/b/a
AGING MATTERS IN BREVARD**

Statement of Financial Position

December 31, 2012 with Summarized Totals for December 31, 2011

ASSETS	<u>2012</u>	<u>2011 (Summarized Totals)</u>
Cash and cash equivalents		
Unrestricted	\$ 736,601	\$ 750,496
Temporarily restricted by donor for home-delivered meals	297,182	276,894
Permanently restricted by donor for endowment fund	100,524	100,521
Investments	625,398	420,949
Unconditional promises to give		
United Way of Brevard County, Inc. funding for next fiscal year	142,000	126,700
Accounts receivable	85,167	125,882
Grants receivable	309,930	364,187
Inventory	34,510	33,551
Prepaid expenses	27,346	19,677
Property and equipment at cost, less accumulated depreciation of \$1,180,193 in 2012 and \$1,126,567 in 2011	1,337,295	1,369,928
Other assets	531	550
Total assets	<u><u>\$ 3,696,484</u></u>	<u><u>\$ 3,589,335</u></u>
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable and accrued expenses	\$ 323,389	\$ 312,591
Deferred revenue	4,488	5,880
Note payable	676,374	722,183
Total liabilities	<u>1,004,251</u>	<u>1,040,654</u>
Net assets		
Unrestricted net assets		
Board designated net assets	27,824	27,824
Undesignated net assets	2,124,703	2,016,742
Temporarily restricted net assets		
Restricted for subsequent year's operations	142,000	126,700
Restricted for home-delivered meals	297,182	276,894
Permanently restricted net assets		
Designated by donor for endowment fund	100,524	100,521
Total net assets	<u>2,692,233</u>	<u>2,548,681</u>
Total liabilities and net assets	<u><u>\$ 3,696,484</u></u>	<u><u>\$ 3,589,335</u></u>

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

**COMMUNITY SERVICES COUNCIL OF BREVARD COUNTY, INC. d/b/a
AGING MATTERS IN BREVARD**

Statement of Activities

For the Year Ended December 31, 2012 with Summarized Totals for the Year Ended December 31, 2011

	<u>Unrestricted</u>
Public support, revenues and gains	
Federal grants	\$ 2,116,417
State grants	985,593
United Way of Brevard County, Inc. funding for next fiscal year	-
Local government funding	81,882
Contributions	
United Way	161,063
Client voluntary contributions	353,495
Fund-raising - other	67,549
Other	44,266
Program income - fees for services	360,615
Donated services	273,904
Net assets released from restrictions	
Expiration of time/use restrictions on	
United Way of Brevard County, Inc. funding	126,700
Medicaid	715,546
Investment income	40,807
Kitchen	
Sales	\$ 404,662
Contributions to kitchen	6,404
Cost of kitchen sales	<u>(382,758)</u>
Gain/(loss) on kitchen sales	28,308
Other revenue	<u>27,262</u>
Total public support, revenues and gains	<u>5,383,407</u>
Expenses	
Program services	
Community services	4,700,213
Supporting services	
Management and general	529,211
Fundraising	<u>46,022</u>
Total expenses	<u>5,275,446</u>
Change in net assets	107,961
Net assets, beginning of year	<u>2,044,566</u>
Net assets, end of year	<u><u>\$ 2,152,527</u></u>

Temporarily Restricted	Permanently Restricted	Total 2012	2011 (Summarized Totals)
\$ -	\$ -	\$ 2,116,417	\$ 2,136,991
-	-	985,593	1,045,745
142,000	-	142,000	126,700
-	-	81,882	177,613
-	-	161,063	156,471
-	-	353,495	377,676
-	-	67,549	41,447
25,170	-	69,436	66,310
-	-	360,615	337,099
-	-	273,904	268,134
(126,700)	-	-	-
-	-	715,546	643,976
1,522	3	42,332	20,524
-	-	-	-
(6,404)	-	(6,404)	(8,295)
-	-	-	-
-	-	28,308	(3,361)
-	-	27,262	15,469
<u>35,588</u>	<u>3</u>	<u>5,418,998</u>	<u>5,402,499</u>
-	-	4,700,213	4,673,295
-	-	529,211	511,535
-	-	46,022	49,502
<u>-</u>	<u>-</u>	<u>5,275,446</u>	<u>5,234,332</u>
35,588	3	143,552	168,167
<u>403,594</u>	<u>100,521</u>	<u>2,548,681</u>	<u>2,380,514</u>
<u>\$ 439,182</u>	<u>\$ 100,524</u>	<u>\$ 2,692,233</u>	<u>\$ 2,548,681</u>

**COMMUNITY SERVICES COUNCIL OF BREVARD COUNTY, INC. d/b/a
AGING MATTERS IN BREVARD**

Statement of Functional Expenses

For the Year Ended December 31, 2012 with Summarized Totals for the Year Ended December 31, 2011

	PROGRAM SERVICES				
	Community Care for Disabled Adults	Community Care for the Elderly	Seniors at Lunch	Home- Delivered Meals for Seniors	Seniors Assistance Program
Expenses					
Salaries	\$ 6,389	\$ 316,472	\$ 229,006	\$ 363,658	\$ 182,808
Payroll taxes and workers' compensation	608	33,328	32,504	31,966	20,142
Employee benefits	1,241	48,218	31,022	43,388	13,065
Advertising	-	-	-	-	-
Business promotion	-	-	-	-	-
Dues and subscriptions	-	300	-	200	-
Equipment rental and expense	-	5,172	1,895	2,617	4
Food	-	-	301,147	656,454	519
Insurance	-	4,022	2,419	3,719	1,154
Interest	-	-	-	-	-
Miscellaneous	-	-	-	-	2,502
Occupancy	-	5,470	7,678	2,437	1,158
Office supplies and expenses	-	5,146	3,647	6,685	2,547
Printing and photography	-	528	1,370	4,182	840
Professional fees	76	15,099	8,086	18,330	5,817
Program supplies	-	-	5,964	2,057	118,004
Recognition	-	-	440	3,051	-
Repairs and maintenance	-	7,105	4,555	2,941	998
Subcontracted services	5,190	732,949	40,041	59,751	198,270
Telephone	-	5,910	7,115	2,857	1,305
Travel	301	15,142	9,418	30,098	23,491
Subtotal expenses before depreciation	13,805	1,194,861	686,307	1,234,391	572,624
Depreciation	-	-	-	-	-
Subtotal expenses	13,805	1,194,861	686,307	1,234,391	572,624
Less: kitchen expenses netted against kitchen revenues on the statement of activities	-	-	-	-	-
Total expenses reported by function	\$ 13,805	\$ 1,194,861	\$ 686,307	\$ 1,234,391	\$ 572,624

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

PROGRAM SERVICES

Retired & Senior Volunteer Program	Senior TranServe Program/ Volunteers in Service to America	Community Home Services	Shared Cost Program	Health & Wellness	Caregiver Support Services/ Sunflower House	Total Program Services
\$ 53,770	\$ 29,814	\$ 417,410	\$ 5,479	\$ 4,365	\$ 60,992	\$ 1,670,163
5,620	3,283	49,244	467	343	6,470	183,975
763	1,984	19,847	490	-	947	160,965
-	-	-	-	-	-	-
-	-	-	-	-	-	-
15	-	-	-	-	-	515
-	-	431	-	-	-	10,119
-	-	-	-	-	4	958,124
5,517	488	3,853	-	-	3,748	24,920
-	-	-	-	-	-	-
-	-	-	-	-	-	2,502
3,163	684	3,495	-	-	14,827	38,912
2,605	1,081	2,380	68	-	1,616	25,775
2,383	998	325	377	-	1,036	12,039
919	6,985	16,223	134	-	1,614	73,283
440	286	4,015	-	-	858	131,624
13,475	481	-	-	-	489	17,936
1,444	878	644	-	-	3,366	21,931
-	4,601	-	18,884	7,840	152,808	1,220,334
1,472	504	1,634	-	-	2,989	23,786
2,290	4,689	33,662	29	1,791	2,346	123,257
93,876	56,756	553,163	25,928	14,339	254,110	4,700,160
53	-	-	-	-	-	53
93,929	56,756	553,163	25,928	14,339	254,110	4,700,213
-	-	-	-	-	-	-
\$ 93,929	\$ 56,756	\$ 553,163	\$ 25,928	\$ 14,339	\$ 254,110	\$ 4,700,213

**COMMUNITY SERVICES COUNCIL OF BREVARD COUNTY, INC. d/b/a
AGING MATTERS IN BREVARD**

Statement of Functional Expenses (continued)

For the Year Ended December 31, 2012 with Summarized Totals for the Year Ended December 31, 2011

	SUPPORTING SERVICES			
	Management and General	Fundraising	Cost of Goods Sold Kitchen	Total Supporting Services
Expenses				
Salaries	\$ 314,864	\$ 30,951	\$ 87,621	\$ 433,436
Payroll taxes and workers' compensation	31,979	2,387	9,644	44,010
Employee benefits	28,804	-	17,825	46,629
Advertising	900	-	172	1,072
Business promotion	9,561	347	240	10,148
Dues and subscriptions	2,279	-	96	2,375
Equipment rental and expense	7,028	291	2,344	9,663
Food	-	3,664	214,240	217,904
Insurance	1,889	-	6,291	8,180
Interest	29,722	-	-	29,722
Miscellaneous	-	-	296	296
Occupancy	4,495	50	11,044	15,589
Office supplies and expenses	4,852	1,036	1,037	6,925
Printing and photography	714	2,675	49	3,438
Professional fees	6,837	1,038	2,403	10,278
Program supplies	2,075	2,114	292	4,481
Recognition	9,102	138	45	9,285
Repairs and maintenance	12,380	354	9,023	21,757
Subcontracted services	-	-	-	-
Telephone	2,722	-	825	3,547
Travel	15,446	213	9,500	25,159
Subtotal expenses before depreciation	485,649	45,258	372,987	903,894
Depreciation	43,562	764	9,771	54,097
Subtotal expenses	529,211	46,022	382,758	957,991
Less: kitchen expenses netted against kitchen revenues on the statement of activities	-	-	(382,758)	(382,758)
Total expenses reported by function	\$ 529,211	\$ 46,022	\$ -	\$ 575,233

2012 Total Expenses	2011 Total Expenses (Summarized Totals)
\$ 2,103,599	\$ 2,068,756
227,985	207,089
207,594	199,967
1,072	1,018
10,148	23,279
2,890	2,712
19,782	22,828
1,176,028	1,215,931
33,100	38,890
29,722	32,042
2,798	159
54,501	60,464
32,700	31,728
15,477	12,559
83,561	93,606
136,105	127,399
27,221	20,216
43,688	28,909
1,220,334	1,256,502
27,333	28,875
148,416	149,551
5,604,054	5,622,480
54,150	52,511
5,658,204	5,674,991
(382,758)	(440,659)
<u>\$ 5,275,446</u>	<u>\$ 5,234,332</u>

**COMMUNITY SERVICES COUNCIL OF BREVARD COUNTY, INC. d/b/a
AGING MATTERS IN BREVARD**

Statement of Cash Flows

For the Year Ended December 31, 2012 with Summarized Totals for December 31, 2011

	<u>2012</u>	<u>2011 (Summarized Totals)</u>
Cash flows from operating activities		
Cash received from contributors	\$ 480,195	\$ 510,276
Grants received	3,154,875	2,946,459
Cash received from customers and other revenue sources	1,819,895	1,656,143
Cash paid to suppliers & employees	(5,165,063)	(5,098,682)
Interest and dividends received	23,722	18,106
Interest paid	(29,722)	(32,042)
Net cash provided by operating activities	<u>283,902</u>	<u>260</u>
Cash flows from investing activities		
Purchase of property and equipment	(45,858)	(23,251)
Purchase of investments	(185,839)	(12,877)
Net cash used in investing activities	<u>(231,697)</u>	<u>(36,128)</u>
Cash flows from financing activities		
Principal payments on note payable	(45,809)	(43,843)
Net cash used in financing activities	<u>(45,809)</u>	<u>(43,843)</u>
Net increase (decrease) in cash and cash equivalents	6,396	(79,711)
Net cash and cash equivalents at the beginning of the year	<u>1,127,911</u>	<u>1,207,622</u>
Net cash and cash equivalents at the end of the year	<u>\$ 1,134,307</u>	<u>\$ 1,127,911</u>

**Cash and cash equivalents are reflected on the Statement of
Financial Position as follows**

	<u>2012</u>	<u>2011</u>
Cash and cash equivalents, unrestricted	\$ 736,601	\$ 750,496
Cash and cash equivalents, restricted by donor for home-delivered meals	297,182	276,894
Cash and cash equivalents, restricted for endowment fund purposes	<u>100,524</u>	<u>100,521</u>
Total	<u>\$ 1,134,307</u>	<u>\$ 1,127,911</u>

**COMMUNITY SERVICES COUNCIL OF BREVARD COUNTY, INC. d/b/a
AGING MATTERS IN BREVARD**

Statement of Cash Flows (continued)

For the Year Ended December 31, 2012 with Summarized Totals for December 31, 2011

	<u>2012</u>	<u>2011 (Summarized Totals)</u>
RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Change in net assets	\$ 143,552	\$ 168,167
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	78,491	78,863
Unrealized gain on investment	(18,610)	(2,418)
Decrease (increase) in		
Unconditional promises to give	(15,300)	5,900
Accounts receivable	40,715	(38,495)
Grants receivable	54,257	(234,198)
Inventory	(959)	4,749
Prepaid expenses	(7,669)	17,658
Other assets	19	(225)
Increase (decrease) in		
Accounts payable and accrued expenses	10,798	2,338
Deferred revenue	(1,392)	(2,079)
Net cash provided by operating activities	<u>\$ 283,902</u>	<u>\$ 260</u>
Supplemental data for non-cash activities		
Donated services	<u>\$ 273,904</u>	<u>\$ 268,134</u>

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COMMUNITY SERVICES COUNCIL OF BREVARD COUNTY, INC. d/b/a AGING MATTERS IN BREVARD

Notes to Financial Statements

For the Year Ended December 31, 2012

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

NATURE OF AGENCY – Community Services Council of Brevard County, Inc. d/b/a Aging Matters In Brevard (the “Organization”) is a nonprofit organization, organized to develop solutions to community problems, and to promote and maintain independence and to maximize the quality of life for seniors. The following is a summary of community service programs:

Community Care for Disabled Adults: provides homemaker, personal care and day care services, case management and emergency response to functionally impaired homebound adults under age 60.

Community Care for the Elderly: provides case management to frail elderly seniors including developing a care plan, monitoring and reassessment on an annual basis.

Seniors at Lunch: provides nutritionally balanced meals and social contact in a congregate setting to senior citizens in Brevard County.

Home-Delivered Meals for Seniors: delivers a nutritionally balanced meal and social contact to senior citizens six days a week in the home.

Seniors Assistance Program: provides basic home maintenance, bus transportation to congregate meals and legal counseling for low-income senior citizens.

Retired & Senior Volunteer Program: provides coordination of senior volunteer involvement in local community nonprofit organizations.

Senior TranServe Program: recruits volunteer drivers who provide ambulatory, homebound seniors 60 years and older with individualized, door to door transportation so they may access medical care, shop for food, participate in social activities with family and friends and travel to other basic need destinations. VETS driving VETS transportation program schedules rides with veteran volunteer drivers and ambulatory, low-income veterans so they may access the VA Clinic and medical facilities, which keep them linked to essential services that maintain health and independence.

Community Home Services: provides homemaker, personal care and respite services to low income senior citizens over the age of 60.

Shared Cost Program: provides homemaking, personal care and other support services for elders who can afford to pay part of the cost. This program is based on the elder’s income and expenses.

Health & Wellness: Older Americans Act Title III-D health and wellness services are designed to help seniors prevent/manage chronic disease and promote healthier lifestyles through educational materials/programs, health screenings, nutrition education, exercise classes and local outreach.

Sunflower House and Caregiver Support Services: is a community resource center for caregivers and seniors located at the Merritt Square Mall. Supportive services for caregivers include training, referral and support groups. Seniors of all ability levels enjoy weekly classes to promote healthy aging and lifelong recreation.

COMMUNITY SERVICES COUNCIL OF BREVARD COUNTY, INC. d/b/a AGING MATTERS IN BREVARD

Notes to Financial Statements

For the Year Ended December 31, 2012

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

NATURE OF AGENCY – (CONTINUED)

The Brevard Community Kitchen (the “Kitchen”): prepares meals used in the Organization’s nutrition programs described above. The Kitchen also performs catering for outside entities. The financial results of the Kitchen’s operations are displayed in the revenue section of the statement of activities.

BASIS OF ACCOUNTING – The financial statements of the Organization have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities.

BASIS OF PRESENTATION – Financial statement presentation follows the recommendations of the Financial Accounting Standards Board. Under these standards, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets and permanently restricted net assets.

Subsequent events have been reviewed through April 11, 2013, the date which the financial statements were available to be issued.

TAX STATUS – The Organization is exempt from income taxes under Section 501(c)(3) of the U.S. Internal Revenue Code and has been determined to be an organization which is not a private foundation. Contributions to the Organization are qualified as deductions for charitable contributions.

CASH AND CASH EQUIVALENTS – For purposes of the statement of cash flows, the Organization considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

INVESTMENTS – Investments consist of mutual funds which are stated at fair market value. Unrealized gains and losses are included in the change in net assets. Investment income and gains restricted by a donor are reported as increases in unrestricted net assets if the restrictions are met (either by passage of time or by use) in the reporting period in which the income and gains are recognized.

PROMISES TO GIVE – Unconditional promises to give are recognized as revenues or gains in the period received and as assets, decreases of liabilities or expenses depending on the form of the benefit(s) received. Conditional promises to give are recognized when the conditions on which they depend are substantially met.

ACCOUNTS AND GRANTS RECEIVABLE – The Organization has receivables for grant funding and for services provided during the year in conjunction with their programs. The Organization considers accounts and grants receivable to be fully collectible; accordingly, no allowance for doubtful accounts is required.

INVENTORY – Inventories of food, kitchen and home improvement supplies are stated at the lower of cost (determined principally under the first-in, first-out method) or market.

COMMUNITY SERVICES COUNCIL OF BREVARD COUNTY, INC. d/b/a AGING MATTERS IN BREVARD

Notes to Financial Statements

For the Year Ended December 31, 2012

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

PREPAID EXPENSES – Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid expenses.

PROPERTY AND EQUIPMENT – It is the Organization's policy to capitalize property and equipment over \$500. Lesser amounts are expensed. Property and equipment is carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method over the estimated useful lives of the assets.

OTHER ASSETS – Other assets consist of deposits.

DEFERRED REVENUE – Advance payments received from grantor agencies are deferred and recognized over the periods to which the payments relate.

ADVERTISING – Advertising costs are expensed as incurred. Advertising expense totaled \$1,072 in 2012.

DESIGNATION OF NET ASSETS – Designations are voluntary board-approved segregations of unrestricted net assets for specific purposes. The Board of Directors has designated monies for capital expansion for programs for the aging.

PERMANENTLY RESTRICTED NET ASSETS – Total donations for The Helping Hands Endowment Fund are \$100,000. Per the donor agreement, management is required to add an appropriate percentage of the income produced by the investment to the Endowment Fund. Management has determined an appropriate percentage to be 2.5%. Interest from the endowment in excess of 2.5% is restricted to be used to benefit both the Home-delivered Meals for Seniors program and the Community Care for the Elderly program; however, in the event of an extraordinary need in another program, income may be temporarily used for that program if authorized by the Board of Directors. In the current year, \$118 was earned in interest income on the Endowment; \$3 of this is considered permanently restricted (Note 4).

ALLOCATION OF FUNCTIONAL EXPENSES – The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Activities and in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services.

DONATED SERVICES – Donated services, where they require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donations, are recorded at values consistent with those amounts which would be paid salaried personnel for similar services.

DONATED EQUIPMENT – Donated materials and equipment are reflected in the accompanying statements at their estimated fair market values at date of donation. Such donations are reported as unrestricted support unless the donor has restricted the donated assets 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 restricted support.

COMMUNITY SERVICES COUNCIL OF BREVARD COUNTY, INC. d/b/a AGING MATTERS IN BREVARD

Notes to Financial Statements

For the Year Ended December 31, 2012

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

RESTRICTED AND UNRESTRICTED REVENUE AND SUPPORT – Contributions received are recorded as unrestricted, temporarily restricted or permanently restricted support, depending on the existence and/or nature of any donor restrictions. Support that is restricted by the donor for the Kitchen is reported as an increase in temporarily restricted net assets according to its source of funds and a decrease in temporarily restricted net assets to support the kitchen when the restriction expires in the same reporting period. Other support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. Donor-restricted support that does not expire in the reporting period in which the support is recognized is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions. Federal and state grant awards are classified as deferred revenue until expended for the purposes of the grants since they are conditional promises to give.

FAIR VALUE OF FINANCIAL INSTRUMENTS – FASB ASC 825-10, “Disclosure about Fair Value of Financial Instruments,” requires disclosure of an estimate of fair value of certain financial instruments. The Organization’s significant financial instruments are cash, certificates of deposit, accounts and grants receivable, other short-term assets and liabilities and a note payable. For these financial instruments, carrying values approximate fair value.

USES 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 the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

NOTE 2 – PROPERTY AND EQUIPMENT

Property and equipment consists of the following at December 31, 2012:

	Cost	Accumulated Depreciation	Net	Estimated Life
Land	\$ 31,113	\$ -	\$ 31,113	-
Building	653,006	299,974	353,032	20 – 39 years
Improvements	1,184,337	322,635	861,702	20 – 39 years
Kitchen equipment	330,019	290,681	39,338	3 – 20 years
Vehicles	135,066	117,975	17,091	5 – 6 years
Computer equipment	71,483	69,482	2,001	3 – 6 years
Office furniture and equipment	112,464	79,446	33,018	5 – 10 years
Total	<u>\$ 2,517,488</u>	<u>\$ 1,180,193</u>	<u>\$ 1,337,295</u>	

Depreciation expense is \$78,491 for the year. Depreciation expense of \$54,150 was charged to supporting services and \$24,341 was charged to programs through food subcontracted services.

COMMUNITY SERVICES COUNCIL OF BREVARD COUNTY, INC. d/b/a AGING MATTERS IN BREVARD

Notes to Financial Statements

For the Year Ended December 31, 2012

NOTE 3 – FAIR VALUE MEASUREMENT

FASB ASC 820-10, “Fair Value Measurements,” establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under the standard are described as follows:

Level 1	Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.
Level 2	<p>Inputs to the valuation methodology include</p> <ul style="list-style-type: none"> • quoted prices for similar assets or liabilities in active markets; • quoted prices for identical or similar assets or liabilities in inactive markets; • inputs other than quoted prices that are observable for the asset or liability; • inputs that are derived principally from or corroborated by observable market data by correlation or other means. <p>If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.</p>
Level 3	Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability’s fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodology used for assets measured at fair value. There have been no changes in the methodology used at December 31, 2012.

Mutual funds – Valued at the closing price reported in the active market in which the individual funds are traded.

The preceding method described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Organization believes its valuation method is appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Organization’s assets recorded at fair value as of December 31, 2012:

	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)
Mutual funds	\$ 625,398	\$ 625,398

COMMUNITY SERVICES COUNCIL OF BREVARD COUNTY, INC. d/b/a AGING MATTERS IN BREVARD

Notes to Financial Statements

For the Year Ended December 31, 2012

NOTE 3 – FAIR VALUE MEASUREMENT (CONTINUED)

The Organization's investments are reported at fair value in the accompanying statement of financial position. The carrying amounts reflected in the statement of financial position for cash and cash equivalents approximate the respective fair values due to the short maturities of those instruments.

NOTE 4 – INVESTMENT INCOME

The following schedule summarizes the investment return and its classification in the statement of activities for the year ended December 31, 2012:

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Interest and dividends	\$ 22,197	\$ 1,522	\$ 3	\$ 23,722
Unrealized gain	18,610	-	-	18,610
Total investment gain	<u>\$ 40,807</u>	<u>\$ 1,522</u>	<u>\$ 3</u>	<u>\$ 42,332</u>

NOTE 5 – ACCOUNTS PAYABLE AND ACCRUED EXPENSES

Accounts payable and accrued expenses at December 31, 2012 are comprised of the following:

Trade payables	\$ 168,150
Salaries payable	103,382
Accrued benefits	51,366
Other	491
Total	<u>\$ 323,389</u>

NOTE 6 – PROMISES TO GIVE

The promises to give as of December 31, 2012 of \$142,000 are unconditional and due in 2013. The unconditional promises are considered to be fully collectible.

In addition, the Organization received the following conditional promises to give that are not recognized as assets in the statement of financial position:

	<u>2012</u>
Conditional promises to give from granting agencies upon the raising of matching funds	<u>\$ 2,331,386</u>

COMMUNITY SERVICES COUNCIL OF BREVARD COUNTY, INC. d/b/a AGING MATTERS IN BREVARD

Notes to Financial Statements

For the Year Ended December 31, 2012

NOTE 7 – CONCENTRATION OF CREDIT RISK

Financial instruments that potentially subject the Organization to concentrations of credit risk consist primarily of temporary cash investments and accounts receivable.

- A substantial portion of the Organization's receivables relate to contracts and/or grants with the State of Florida. The amount of credit exposure at December 31, 2012 was \$352,096.
- A substantial portion of the Organization's revenues are from federal and state grantor agencies. If these agencies were to reduce or terminate funding, the Organization would have a significant decrease in revenues.
- The Organization maintains its cash and cash equivalent balances with several financial institutions that are insured by the Federal Deposit Insurance Corporation (FDIC). Beginning December 31, 2010, the FDIC began insuring all noninterest-bearing transaction accounts through December 31, 2012. In addition, other deposit accounts are insured up to \$250,000 through December 31, 2012. After December 31, 2012, all deposit accounts are insured up to \$250,000 by the FDIC in aggregate per financial institution. The Organization had \$192,449 in excess of the FDIC coverage as of December 31, 2012.
- The Organization maintains investments in mutual funds at several investment firms that are insured up to \$500,000, with a limit of \$250,000 for cash, by the Securities Investor Protection Corporation. All amounts maintained at the investment firms were insured as of December 31, 2012.

NOTE 8 – NOTE PAYABLE

The note payable at December 31, 2012 consists of the following:

Note payable to a financial institution for building and improvements; payable in monthly installments of principal and interest on the outstanding balance commencing December 23, 2004, maturing April 23, 2024. The note is payable in monthly installments of \$7,026, including both principal and interest, through November 23, 2009. The note will have a fluctuating interest rate equal to one percentage point over the adjusted prime rate, applied on each of the following adjustment dates: December 23, 2009, 2014 and 2019. The initial rate was 6.0% per annum. The interest rate was adjusted at December 23, 2009 to 4.25% and monthly installments were reduced to \$6,294. The note is collateralized by a security interest in the building.

\$ 676,374

Future maturities of the note payable as of December 31, 2012 are as follows:

2013	\$ 47,624
2014	49,678
2015	51,831
2016	54,077
2017	56,421
Thereafter	<u>416,743</u>
Total	<u>\$ 676,374</u>

COMMUNITY SERVICES COUNCIL OF BREVARD COUNTY, INC. d/b/a AGING MATTERS IN BREVARD

Notes to Financial Statements

For the Year Ended December 31, 2012

NOTE 9 – COMMITMENT

The Organization leases office space under a lease which began March 1, 2002 and was extended to March 31, 2013 for \$200 per month. Another office is under a lease which began October 1, 2012 and expires June 1, 2013 for \$100 per month. A third office is under a lease which began December 1, 2007 and was extended to April 30, 2013 for \$1,071 per month.

In addition, the Organization leases certain office equipment under non-cancelable operating lease agreements expiring December 31, 2015.

The Organization also rents storage units under a month to month cancelable agreement at \$270 per month.

The Organization's total rent expense for 2012 was \$34,790.

Future minimum payments under non-cancelable operating leases as of December 31, 2012 are as follows:

2013	\$	19,956
2014		14,571
2015		7,941
Total	\$	<u>42,469</u>

NOTE 10 – DONATED SERVICES

The value of donated services included in the financial statements and the corresponding expenses for the year ended December 31, 2012 are as follows:

	<u>Occupancy</u>	<u>Travel</u>	<u>Program Supplies</u>	<u>Communi- cations</u>	<u>Sub- Contract</u>	<u>Total</u>
Home-Delivered Meals for Seniors	\$ -	\$ 59,639	\$ -	\$ -	\$ -	\$ 59,639
Seniors at Lunch	39,000	-	-	960	-	39,960
Seniors Assistance Program	-	-	-	-	57,517	57,517
Senior Transerve	-	4,602	-	-	-	4,602
Community Care for Disabled Adults	-	-	46	-	450	496
Community Care for the Elderly	-	-	8,294	-	84,337	92,631
Sunflower House/ Caregiver Support Services	-	-	3,023	-	16,036	19,059
	<u>\$ 39,000</u>	<u>\$ 64,241</u>	<u>\$ 11,363</u>	<u>\$ 960</u>	<u>\$ 158,340</u>	<u>\$ 273,904</u>

COMMUNITY SERVICES COUNCIL OF BREVARD COUNTY, INC. d/b/a AGING MATTERS IN BREVARD

Notes to Financial Statements

For the Year Ended December 31, 2012

NOTE 10 – DONATED SERVICES (CONTINUED)

In addition, donated services with an estimated value of \$1,320,360 were not recognized in the financial statements because they did not meet the criteria for recognition under FASB ASC 958-605.

NOTE 11 – RETIREMENT PLAN

Effective January 1, 2009, the Organization's former defined contribution plan was terminated. The account balances of participants were rolled over into a new 403(b) Thrift Plan (the "Plan") or cashed out. All employees of the Organization are eligible to participate in the Plan. There is no minimum age or service requirement for participation in the Plan. Beginning with the second year of participation, the Organization's base contribution will be two percent of the employee's salary. In addition to the two percent employer contribution, employee contributions will be matched up to three percent beginning with the third year of participation. The Organization's annual maximum contribution will be five percent of eligible wages. During the year ended December 31, 2012, the cost to the Organization was \$72,608.

NOTE 12 – RELATED PARTIES

During 2012, marketing, consulting and advertising services were purchased from a company that is owned by a board member. The cost of these services for fiscal year 2012 were \$4,733.

NOTE 13 – UNCERTAIN TAX POSITIONS

The Organization is exempt from federal and state income tax under section 501(a) of the Internal Revenue Code. Therefore, only income from business unrelated to the Organization's charitable purpose is subject to federal or state income tax.

The Organization follows the accounting guidance for uncertainty in income taxes using the provisions of Financial Accounting Standards Board (FASB) ASC 740, Income Taxes. Using that guidance, tax positions initially need to be recognized in the financial statements when it is more-likely-than-not the position will be sustained upon examination by the tax authorities.

As of December 31, 2012, the Organization had no uncertain tax positions that qualify for either recognition or disclosure in the financial statements. Additionally, the Organization had no interest and penalties related to income taxes.

With few exceptions, the Organization is no longer subject to U.S. federal, state and local income tax examinations by tax authorities for years before 2009.

**COMMUNITY SERVICES COUNCIL OF BREVARD COUNTY, INC. d/b/a
AGING MATTERS IN BREVARD**

Notes to Financial Statements

For the Year Ended December 31, 2012

NOTE 14 – PRIOR PERIOD INFORMATION

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended December 31, 2011, from which the summarized information was derived.

**ADDITIONAL ELEMENTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS,
OMB CIRCULAR A-133 AND
CHAPTER 10.650, RULES OF THE AUDITOR GENERAL**

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**Independent Auditors' Report on Internal Control Over Financial Reporting
and on Compliance and Other Matters Based on an Audit of Financial
Statements Performed in Accordance with *Government Auditing Standards***

To the Board of Directors of
Community Services Council of Brevard County, Inc. d/b/a
Aging Matters In Brevard

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of Community Services Council of Brevard County, Inc. d/b/a Aging Matters In Brevard (the "Organization"), which comprise the statement of financial position as of December 31, 2012, 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 April 11, 2013.

Internal Control Over Financial Reporting

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

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

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

To the Board of Directors of
Community Services Council of Brevard County, Inc. d/b/a
Aging Matters in Brevard
Page Two

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

Carr Riggs & Ingram, LLC

Melbourne, Florida
April 11, 2013



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Independent Auditors' Report on Compliance for Each Major Federal Program and State Project and Report on Internal Control Over Compliance Required by OMB Circular A-133 and Chapter 10.650, Rules of the Auditor General

To the Board of Directors of
Community Services Council of Brevard County, Inc. d/b/a
Aging Matters In Brevard

Report on Compliance for Each Major Federal Program and State Project

We have audited Community Services Council of Brevard County, Inc.'s d/b/a Aging Matters In Brevard (the "Organization") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement*, and the requirements described in the *Department of Financial Services' State Projects Compliance Supplement*, that could have a direct and material effect on each of the Organization's major federal programs and state projects for the year ended December 31, 2012. The Organization's major federal programs and state projects are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs and state projects.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the Organization's major federal programs and state projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*; and Chapter 10.650, State of Florida 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 project occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program and state project. However, our audit does not provide a legal determination on the Organization's compliance.

Opinion on Each Major Federal Program and State Project

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended December 31, 2012.

Report on Internal Control Over Compliance

Management of the Organization is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Organization's internal control over compliance with the types of requirements that could have a direct and material effect on a major federal program or state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and state project and to test and report on internal control over compliance in accordance with OMB A-133 and Chapter 10.650, Rules of the Auditor General, 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 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 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be *material weaknesses*. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133 and Chapter 10.650, Rules of the Auditor General. Accordingly, this report is not suitable for any other purposes.

Carr Riggs & Ingram, LLC

Melbourne, Florida
April 11, 2013

**COMMUNITY SERVICES COUNCIL OF BREVARD COUNTY, INC. d/b/a
AGING MATTERS IN BREVARD**

Schedule of Findings and Questioned Costs – Federal Programs and State Projects
For the Year Ended December 31, 2012

SECTION I—SUMMARY OF AUDITORS’ RESULTS

Financial Statements

Type of auditors’ report issued: 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 and State Projects

Internal control over major federal programs and state projects:

- Material weakness(es) identified? yes no
- Significant deficiency(ies) identified? yes none reported

Type of auditors’ report issued on compliance for major federal programs and state projects: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133 and/or Chapter 10.650? yes no

Identification of major federal programs and state projects:

<u>Federal CFDA Numbers</u> 93.044, 93.045 & 93.053	<u>Federal Program or Cluster</u> Aging Cluster – 2012 and 2013
<u>State CSFA Numbers</u> 65.010	<u>Name of State Project</u> Community Care for the Elderly

Dollar threshold used to distinguish between type A and B programs was \$300,000 for major federal programs and \$290,723 for major state projects.

Auditee qualified as a low-risk auditee for federal purposes? yes no

**COMMUNITY SERVICES COUNCIL OF BREVARD COUNTY, INC. d/b/a
AGING MATTERS IN BREVARD**

Schedule of Findings and Questioned Costs – Federal Programs and State Projects (continued)
For the Year Ended December 31, 2012

Section II–Financial Statement Findings

No matters were reported.

Section III–Federal Award Findings and Questioned Costs

No matters were reported.

Section IV–State Project Findings and Questioned Costs

No matters were reported.

Other Issues

No summary of Prior Audit Findings is required because there were no prior audit findings related to federal award programs or state projects.

No management letter is required because there were no items related to State financial assistance required to be reported in the management letter.

No Corrective Action Plan is required because there were no findings required to be reported under either OMB Circular A-133 or the Florida Single Audit Act.

**COMMUNITY SERVICES COUNCIL OF BREVARD COUNTY, INC. d/b/a
AGING MATTERS IN BREVARD**

Schedule of Expenditures of Federal Awards and State Financial Assistance

For the Year Ended December 31, 2012

Federal Agency, Pass-through Entity, Federal Program/State Project	CFDA/ CSFA No.	Grant/ Contract No.	Expenditures
U.S. Department of Health and Human Services			
Indirect Programs			
Passed through Senior Resource Alliance			
Aging Cluster			
Special Programs for Aging, Title III, Part B, Supportive Services and Senior Centers	93.044	BCSC-OAA-12	\$ 470,201
Special Programs for Aging, Title III, Part C-1, Congregate Meals	93.045	BCSC-OAA-12	402,393
Special Programs for Aging, Title III, Part C-2, Home Delivered Meals	93.045	BCSC-OAA-12	678,680
Nutrition Services Incentive Program	93.053	BCSC-NSIP-13	48,779
Nutrition Services Incentive Program	93.053	BCSC-NSIP-12	160,237
Total Aging Cluster			<u>1,760,290</u>
Community Outreach and Wellness	93.052	BCSC-AFEP-IIID	11,058
Community Outreach and Wellness	93.052	BCSC-HEALTHYIDEAS-IIID	11,543
National Family Caregiver Support Program	93.052	BCSC-OAA-12	239,535
Total National Family Caregiver Support Program			<u>262,136</u>
Total U.S. Department of Health and Human Services			<u>2,022,426</u>
Corporation for National and Community Service			
Direct Programs			
Retired and Senior Volunteer Service	94.002	10SRSFL004	56,479
Retired and Senior Volunteer Service	94.002	07SRFL006	20,525
Total Retired and Senior Volunteer Service			<u>77,004</u>
Volunteers in Service to America	94.013	12VSSFL012	939
Total Corporation for National and Community Service			<u>77,943</u>
U.S. Department of Housing and Urban Development			
Indirect Programs			
Passed through the City of Cocoa, Florida			
Community Development Block Grant	14.218	FY 11-12	4,667
Community Development Block Grant	14.218	FY 12-13	2,231
Total passed through the City of Cocoa, Florida			<u>6,898</u>
Passed through the City of Titusville, Florida			
Community Development Block Grant	14.218	FY 11-12	6,620
Community Development Block Grant	14.218	FY 12-13	2,530
Total passed through the City of Titusville, Florida			<u>9,150</u>
Total U.S. Department of Housing and Urban Development			<u>16,048</u>
Total Expenditures of Federal Awards			<u>\$ 2,116,417</u>

**COMMUNITY SERVICES COUNCIL OF BREVARD COUNTY, INC. d/b/a
AGING MATTERS IN BREVARD**

Schedule of Expenditures of Federal Awards and State Financial Assistance (continued)

For the Year Ended December 31, 2012

Florida Department of Elder Affairs

Indirect Programs

Passed through Senior Resource Alliance

Home Care for the Elderly	65.001	BCSC-HCE-13	\$ 2,022
Home Care for the Elderly	65.001	BCSC-HCE-12	<u>2,372</u>
Total Home Care for the Elderly			<u>4,394</u>
Home Care for the Elderly Consumables	65.001	BCSC-HCE-13	5,168
Home Care for the Elderly Consumables	65.001	BCSC-HCE-12	<u>3,171</u>
Total Home Care for the Elderly Consumables			<u>8,339</u>
Community Care for the Elderly	65.010	BCSC-CCE-13	515,670
Community Care for the Elderly	65.010	BCSC-CCE-12	<u>440,673</u>
Total Community Care for the Elderly			<u>956,343</u>

Total Expenditures of State Financial Assistance

\$ 969,076

Note A - Significant Accounting Policies:

The Schedule of Expenditures of Federal Awards and State Financial Assistance is a summary of the Organization's federal award programs and state financial assistance projects presented on the accrual basis of accounting in accordance with generally accepted accounting principles.