

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

**Aging
Matters**

IN BREVARD

**Financial Statements
For the Year Ended December 31, 2013**

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

Table of Contents

For the Year Ended December 31, 2013

	<u>Page</u>
Financial Section:	
Independent Auditors' Report	1
Basic Financial Statements:	
Statement of Financial Position	3
Statement of Activities	4
Statement of Functional Expenses	6
Statement of Cash Flows	10
Notes to Financial Statements	13
Additional Elements Required by <i>Government Auditing Standards</i>, OMB Circular A-133 and Chapter 10.650, Rules of the Auditor General	
Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	25
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	27
Schedule of Findings and Questioned Costs – Federal Programs and State Projects	29
Schedule of Expenditures of Federal Awards and State Financial Assistance	31

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, 2013, 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.

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

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, 2013, 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 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 financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Report on Summarized Comparative Information

We have previously audited the Organization's 2012 financial statements, and our report dated April 11, 2013, 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, 2012, 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 14, 2014, 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 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 14, 2014

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

Statement of Financial Position

December 31, 2013 with Summarized Totals for December 31, 2012

ASSETS	2013	2012 (Summarized Totals)
Cash and cash equivalents		
Unrestricted	\$ 495,163	\$ 736,601
Temporarily restricted	553,418	297,182
Permanently restricted by donor for endowment fund	524	100,524
Investments		
Unrestricted	765,609	625,398
Temporarily restricted	253,142	-
Permanently restricted by donor for endowment fund	100,270	-
Unconditional promises to give		
United Way of Brevard County, Inc. funding for next fiscal year	140,181	142,000
Accounts receivable	63,331	85,167
Grants receivable	404,761	309,930
Inventory	46,089	34,510
Prepaid expenses	27,287	27,346
Property and equipment at cost, less accumulated depreciation of \$1,231,041 in 2013 and \$1,180,193 in 2012	1,290,161	1,337,295
Other assets	543	531
Total assets	\$ 4,140,479	\$ 3,696,484
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable and accrued expenses	\$ 321,476	\$ 323,389
Deferred revenue	3,669	4,488
Note payable	628,660	676,374
Total liabilities	953,805	1,004,251
Net assets		
Unrestricted net assets		
Board designated net assets	27,824	27,824
Undesignated net assets	2,111,315	2,124,703
Temporarily restricted net assets		
Restricted for subsequent year's operations	140,181	142,000
Restricted for home-delivered meals	415,898	297,182
Restricted for vehicle	54,776	-
Restricted for Sunflower House GrandParenting Again	10,000	-
Restricted for Sunflower House Caregiver Support	10,000	-
Restricted for Congregate Meals	310,630	-
Restricted for Community Care for the Elderly	5,256	-
Permanently restricted net assets		
Designated by donor for endowment fund	100,794	100,524
Total net assets	3,186,674	2,692,233
Total liabilities and net assets	\$ 4,140,479	\$ 3,696,484

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, 2013 with Summarized Totals for the Year Ended December 31, 2012

	<u>Unrestricted</u>
Public support, revenues and gains	
Federal grants	\$ 1,967,095
State grants	1,043,316
United Way of Brevard County, Inc. funding for next fiscal year	-
State appropriated and local government funding	91,859
Contributions	
United Way	154,822
Client voluntary contributions	317,754
Fund-raising - other	98,461
Other	80,582
Program income - fees for services	433,080
Donated services	260,610
Net assets released from restrictions	
Expiration of time/use restrictions on	
United Way of Brevard County, Inc. funding	142,000
Medicaid	352,502
Investment income	41,692
Kitchen	
Sales	\$ 380,543
Contributions to kitchen	1,658
Cost of kitchen sales	<u>(392,043)</u>
Gain/(loss) on kitchen sales	(9,842)
Other revenue	<u>45,954</u>
Total public support, revenues and gains	<u>5,019,885</u>
Expenses	
Program services	
Community services	4,382,326
Supporting services	
Management and general	579,174
Fundraising	<u>71,773</u>
Total expenses	<u>5,033,273</u>
Change in net assets	(13,388)
Net assets, beginning of year	<u>2,152,527</u>
Net assets, end of year	<u><u>\$ 2,139,139</u></u>

Temporarily Restricted	Permanently Restricted	Total 2013	2012 (Summarized Totals)
\$ -	\$ -	\$ 1,967,095	\$ 2,116,417
-	-	1,043,316	985,593
140,181	-	140,181	142,000
-	-	91,859	81,882
-	-	154,822	161,063
-	-	317,754	353,495
-	-	98,461	67,549
498,610	-	579,192	69,436
-	-	433,080	360,615
-	-	260,610	273,904
(142,000)	-	-	-
-	-	352,502	715,546
12,426	270	54,388	42,332
-	-	-	-
(1,658)	-	(1,658)	(6,404)
-	-	-	-
-	-	(9,842)	28,308
-	-	45,954	27,262
<u>507,559</u>	<u>270</u>	<u>5,527,714</u>	<u>5,418,998</u>
-	-	4,382,326	4,700,213
-	-	579,174	529,211
-	-	71,773	46,022
<u>-</u>	<u>-</u>	<u>5,033,273</u>	<u>5,275,446</u>
507,559	270	494,441	143,552
439,182	100,524	2,692,233	2,548,681
<u>\$ 946,741</u>	<u>\$ 100,794</u>	<u>\$ 3,186,674</u>	<u>\$ 2,692,233</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, 2013 with Summarized Totals for the Year Ended December 31, 2012

	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	\$ 4,176	\$ 256,206	\$ 213,642	\$ 324,351	\$ 166,478
Payroll taxes and workers' compensation	428	28,268	24,744	35,687	18,264
Employee benefits	569	47,038	29,003	41,759	24,562
Advertising	-	175	175	-	350
Business promotion	-	-	-	-	-
Dues and subscriptions	-	300	-	200	-
Equipment rental and expense	-	4,466	2,364	2,648	-
Food	-	-	255,846	613,499	50
Insurance	-	5,013	2,973	4,532	1,409
Interest	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Occupancy	-	5,268	4,384	2,348	1,131
Office supplies and expenses	-	3,691	3,809	6,339	1,896
Printing and photography	-	-	1,683	1,733	657
Professional fees	69	14,634	7,978	14,901	5,824
Program supplies	-	-	5,297	1,342	92,514
Recognition	-	38	1,069	4,060	-
Repairs and maintenance	-	5,429	2,546	2,692	719
Subcontracted services	8,711	719,300	35,460	63,424	204,187
Telephone	-	4,826	6,646	2,204	860
Travel	107	11,144	8,937	23,760	21,390
Subtotal expenses before depreciation	14,060	1,105,796	606,556	1,145,479	540,291
Depreciation	-	-	-	-	-
Subtotal expenses	14,060	1,105,796	606,556	1,145,479	540,291
Less: kitchen expenses netted against kitchen revenues on the statement of activities	-	-	-	-	-
Total expenses reported by function	\$ 14,060	\$ 1,105,796	\$ 606,556	\$ 1,145,479	\$ 540,291

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	Sunflower House/ Caregiver Support Services	Total Program Services
\$ 58,899	\$ 31,612	\$ 372,933	\$ 4,122	\$ 2,639	\$ 57,402	\$ 1,492,460
6,468	3,553	43,220	358	194	6,449	167,633
9,083	2,084	18,235	621	-	1,665	174,619
20	-	-	-	-	-	720
-	-	-	-	-	-	-
-	-	-	-	-	-	500
975	-	135	-	-	-	10,588
-	-	-	-	-	337	869,732
4,032	616	3,634	16	-	2,357	24,582
-	-	-	-	-	-	-
-	-	-	369	-	-	369
1,103	656	8,054	-	-	15,769	38,713
2,595	1,791	2,531	36	-	2,039	24,727
1,199	831	354	28	-	575	7,060
885	1,326	14,775	136	-	1,646	62,174
24,999	-	2,470	-	-	1,463	128,085
23,141	553	-	-	-	1,296	30,157
1,409	747	836	-	-	4,578	18,956
-	4,964	-	11,585	17,010	136,990	1,201,631
804	478	1,283	-	-	2,677	19,778
11,213	3,090	27,875	33	-	2,133	109,682
146,825	52,301	496,335	17,304	19,843	237,376	4,382,166
160	-	-	-	-	-	160
146,985	52,301	496,335	17,304	19,843	237,376	4,382,326
-	-	-	-	-	-	-
\$ 146,985	\$ 52,301	\$ 496,335	\$ 17,304	\$ 19,843	\$ 237,376	\$ 4,382,326

**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, 2013 with Summarized Totals for the Year Ended December 31, 2012

SUPPORTING SERVICES				
Expenses	Management and General	Fundraising	Cost of Goods Sold Kitchen	Total Supporting Services
Salaries	\$ 346,720	\$ 52,982	\$ 99,492	\$ 499,194
Payroll taxes and workers' compensation	36,908	3,964	10,866	51,738
Employee benefits	30,990	-	15,769	46,759
Advertising	2,450	-	109	2,559
Business promotion	5,906	-	367	6,273
Dues and subscriptions	1,765	-	92	1,857
Equipment rental and expense	7,306	1,822	3,428	12,556
Food	-	1,206	210,121	211,327
Insurance	2,636	-	7,175	9,811
Interest	27,816	-	-	27,816
Miscellaneous	5,114	-	6	5,120
Occupancy	4,129	50	11,347	15,526
Office supplies and expenses	6,088	335	1,111	7,534
Printing and photography	283	1,138	107	1,528
Professional fees	9,519	654	3,353	13,526
Program supplies	20,900	9,122	335	30,357
Recognition	7,200	500	32	7,732
Repairs and maintenance	7,697	-	5,136	12,833
Subcontracted services	802	-	-	802
Telephone	1,539	-	935	2,474
Travel	9,136	-	12,384	21,520
Subtotal expenses before depreciation	534,904	71,773	382,165	988,842
Depreciation	44,270	-	9,878	54,148
Subtotal expenses	579,174	71,773	392,043	1,042,990
Less: kitchen expenses netted against kitchen revenues on the statement of activities	-	-	(392,043)	(392,043)
Total expenses reported by function	\$ 579,174	\$ 71,773	\$ -	\$ 650,947

The accompanying notes are an integral part of these financial statements

2013 Total Expenses	2012 Total Expenses (Summarized Totals)
\$ 1,991,654	\$ 2,103,599
219,371	227,985
221,378	207,594
3,279	1,072
6,273	10,148
2,357	2,890
23,144	19,782
1,081,059	1,176,028
34,393	33,100
27,816	29,722
5,489	2,798
54,239	54,501
32,261	32,700
8,588	15,477
75,700	83,561
158,442	136,105
37,889	27,221
31,789	43,688
1,202,433	1,220,334
22,252	27,333
131,202	148,416
5,371,008	5,604,054
54,308	54,150
5,425,316	5,658,204
(392,043)	(382,758)
<u>\$ 5,033,273</u>	<u>\$ 5,275,446</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, 2013 with Summarized Totals for December 31, 2012

	<u>2013</u>	<u>2012 (Summarized Totals)</u>
Cash flows from operating activities		
Cash received from contributors	\$ 1,292,229	\$ 778,243
Grants received	2,914,761	3,154,875
Cash received from customers and other revenue sources	1,194,329	1,521,847
Cash paid to suppliers & employees	(4,942,761)	(5,165,063)
Interest and dividends received	39,114	23,722
Interest paid	(27,816)	(29,722)
Net cash provided by operating activities	<u>469,856</u>	<u>283,902</u>
Cash flows from investing activities		
Purchase of property and equipment	(28,995)	(45,858)
Purchase of investments	(478,349)	(185,839)
Net cash used in investing activities	<u>(507,344)</u>	<u>(231,697)</u>
Cash flows from financing activities		
Principal payments on note payable	(47,714)	(45,809)
Net cash used in financing activities	<u>(47,714)</u>	<u>(45,809)</u>
Net increase (decrease) in cash and cash equivalents	(85,202)	6,396
Net cash and cash equivalents at the beginning of the year	<u>1,134,307</u>	<u>1,127,911</u>
Net cash and cash equivalents at the end of the year	<u>\$ 1,049,105</u>	<u>\$ 1,134,307</u>

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

	<u>2013</u>	<u>2012</u>
Cash and cash equivalents, unrestricted	\$ 495,163	\$ 736,601
Cash and cash equivalents, temporarily restricted	553,418	297,182
Cash and cash equivalents, restricted for endowment fund purposes	524	100,524
Total	<u>\$ 1,049,105</u>	<u>\$ 1,134,307</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, 2013 with Summarized Totals for December 31, 2012

	2013	2012 (Summarized Totals)
RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Change in net assets	\$ 494,441	\$ 143,552
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	76,129	78,491
Unrealized gain on investments	(15,274)	(18,610)
Decrease (increase) in		
Unconditional promises to give	1,819	(15,300)
Accounts receivable	21,836	40,715
Grants receivable	(94,831)	54,257
Inventory	(11,579)	(959)
Prepaid expenses	59	(7,669)
Other assets	(12)	19
Increase (decrease) in		
Accounts payable and accrued expenses	(1,913)	10,798
Deferred revenue	(819)	(1,392)
Net cash provided by operating activities	\$ 469,856	\$ 283,902
Supplemental data for non-cash activities		
Donated services	\$ 260,610	\$ 273,904

THIS PAGE IS INTENTIONALLY LEFT BLANK.

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

Notes to Financial Statements

For the Year Ended December 31, 2013

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 other 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, 2013

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 – Subsequent events have been reviewed through the date of the auditors’ report, the date which the financial statements were available to be issued.

TAX STATUS – The Organization is exempt from income taxes under Section 501(a) of the Internal Revenue Code as an organization described in Section 501(c)(3) and is classified as other than 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, 2013

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 \$3,279 in 2013.

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, \$10,782 was earned in interest and dividend income on the Endowment; \$270 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, 2013

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, 2013:

	Cost	Accumulated Depreciation	Net	Estimated Life
Land	\$ 31,113	\$ -	\$ 31,113	-
Building	653,006	319,791	333,215	20 – 39 years
Improvements	1,188,437	353,656	834,781	20 – 39 years
Kitchen equipment	337,421	304,291	33,130	3 – 20 years
Vehicles	135,066	121,392	13,674	5 – 6 years
Computer equipment	81,697	70,437	11,260	3 – 6 years
Office furniture and equipment	94,462	61,474	32,988	5 – 10 years
Total	<u>\$ 2,521,202</u>	<u>\$ 1,231,041</u>	<u>\$ 1,290,161</u>	

Depreciation expense is \$76,129 for the year. Depreciation expense of \$54,308 was charged to supporting services and \$21,821 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, 2013

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, 2013.

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, 2013:

	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)
Mutual funds	<u>\$ 1,119,021</u>	<u>\$ 1,119,021</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, 2013

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, 2013:

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Interest and dividends	\$ 26,418	\$ 12,426	\$ 270	\$ 39,114
Unrealized gain	15,274	-	-	15,274
Total investment gain	<u>\$ 41,692</u>	<u>\$ 12,426</u>	<u>\$ 270</u>	<u>\$ 54,388</u>

NOTE 5 – ACCOUNTS PAYABLE AND ACCRUED EXPENSES

Accounts payable and accrued expenses at December 31, 2013 are comprised of the following:

Trade payables	\$ 163,947
Salaries payable	102,868
Accrued benefits	53,837
Other	824
Total	<u>\$ 321,476</u>

NOTE 6 – PROMISES TO GIVE

The promises to give as of December 31, 2013 of \$140,181 are unconditional and due in 2014. 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>2013</u>
Conditional promises to give from granting agencies upon the raising of matching funds	<u>\$ 2,264,566</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, 2013

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, 2013 was \$400,204.
- 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). Deposit accounts are insured up to \$250,000 by the FDIC in aggregate per financial institution. The Organization had \$234,054 in excess of the FDIC coverage as of December 31, 2013.
- 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. \$317,566 of the amounts maintained at the investment firms were not insured as of December 31, 2013.

NOTE 8 – NOTE PAYABLE

The note payable at December 31, 2013 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.

\$ 628,660

Future maturities of the note payable as of December 31, 2013 are as follows:

2014	\$ 49,678
2015	51,831
2016	54,077
2017	56,421
2018	58,866
Thereafter	<u>357,787</u>
Total	<u>\$ 628,660</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, 2013

NOTE 9 – COMMITMENT

The Organization leases office space under a lease which began March 1, 2002 and was extended to March 31, 2014 for \$200 per month. Another office is under a lease which began December 1, 2007 and was extended to March 31, 2016 for \$1,100 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 2013 was \$35,418.

Future minimum payments under non-cancelable operating leases as of December 31, 2013 are as follows:

2014	\$	28,611
2015		21,741
2016		3,480
Total	\$	<u>53,832</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, 2013 are as follows:

	<u>Occupancy</u>	<u>Travel</u>	<u>Program Supplies</u>	<u>Other</u>	<u>Sub- Contract</u>	<u>Total</u>
Administration	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ 800
Home-Delivered Meals for Seniors	-	63,423	-	-	-	63,423
Seniors at Lunch	34,500	-	-	960	-	35,460
Seniors Assistance Program	-	-	-	-	53,556	53,556
Senior Transerve	-	4,057	-	-	-	4,057
Vets Driving Vets	-	906	-	-	-	906
Community Care for Disabled Adults	-	-	100	-	1,065	1,165
Community Care for the Elderly	-	-	6,703	-	77,951	84,654
Sunflower House/ Caregiver Support Services	-	-	2,459	-	14,130	16,589
	<u>\$ 34,500</u>	<u>\$ 68,386</u>	<u>\$ 9,262</u>	<u>\$ 1,760</u>	<u>\$ 146,702</u>	<u>\$ 260,610</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, 2013

NOTE 10 – DONATED SERVICES (CONTINUED)

Other donated services in the table above consist of \$800 for business promotion and \$960 in communications for the year ended December 31, 2013.

In addition, donated services with an estimated value of \$1,304,767 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

All employees of the Organization are eligible to participate in the Organization's 403(b) Thrift Plan (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, 2013, the cost to the Organization was \$65,593.

NOTE 12 – RELATED PARTIES

During 2013, 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 2013 was \$1,099.

NOTE 13 – UNCERTAIN TAX POSITIONS

The Organization is exempt from federal and state income tax under section 501(a) of the Internal Revenue Code as an organization described in section 501(c)(3). 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, 2013, 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 2010.

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

Notes to Financial Statements

For the Year Ended December 31, 2013

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, 2012, 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**

THIS PAGE IS INTENTIONALLY LEFT BLANK.

**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, 2013, 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 14, 2014.

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 14, 2014



Carr, Riggs & Ingram, LLC
215 Baytree Drive
Melbourne, Florida 32940

(321) 255-0088
(321) 259-8648 (fax)
www.cricpa.com

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, 2013. 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, 2013.

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 14, 2014

**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, 2013

SECTION I—SUMMARY OF AUDITORS’ RESULTS

Financial Statements

Type of auditors’ report issued: Unmodified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted? ___ yes X no

Federal Awards and State Projects

Internal control over major federal programs and state projects:

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

Type of auditors’ report issued on compliance for major federal programs 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 X 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 – 2013 and 2014
<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 \$300,000 for major state projects.

Auditee qualified as a low-risk auditee for federal purposes? X 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, 2013

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, 2013

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-13	\$ 443,007
Special Programs for Aging, Title III, Part C-1, Congregate Meals	93.045	BCSC-OAA-13	328,106
Special Programs for Aging, Title III, Part C-2, Home Delivered Meals	93.045	BCSC-OAA-13	656,724
Nutrition Services Incentive Program	93.053	BCSC-NSIP-14	37,872
Nutrition Services Incentive Program	93.053	BCSC-NSIP-13	132,355
Total Aging Cluster			1,598,064
Community Outreach and Wellness	93.052	BCSC-EBP-IIID-13	25,807
National Family Caregiver Support Program	93.052	BCSC-OAA-13	219,734
Total National Family Caregiver Support Program			245,541
Total U.S. Department of Health and Human Services			1,843,605
Corporation for National and Community Service			
Direct Programs			
Retired and Senior Volunteer Service	94.002	13SRSFL008	66,043
Retired and Senior Volunteer Service	94.002	12SR143100	32,620
Total Retired and Senior Volunteer Service			98,663
Volunteers in Service to America	94.013	12VSSFL012	6,522
Total Corporation for National and Community Service			105,185
U.S. Department of Housing and Urban Development			
Indirect Programs			
Passed through the City of Cocoa, Florida			
Community Development Block Grant	14.218	FY 13-14	2,554
Community Development Block Grant	14.218	FY 12-13	5,461
Total passed through the City of Cocoa, Florida			8,015
Passed through the City of Titusville, Florida			
Community Development Block Grant	14.218	FY 13-14	3,000
Community Development Block Grant	14.218	FY 12-13	7,290
Total passed through the City of Titusville, Florida			10,290
Total U.S. Department of Housing and Urban Development			18,305
Total Expenditures of Federal Awards			\$ 1,967,095

**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, 2013

Florida Department of Elder Affairs

Indirect Programs

Passed through Senior Resource Alliance

Home Care for the Elderly	65.001	BCSC-HCE-14	\$ 2,172
Home Care for the Elderly	65.001	BCSC-HCE-13	<u>4,010</u>
Total Home Care for the Elderly			<u>6,182</u>
Home Care for the Elderly Consumables	65.001	BCSC-HCE-14	3,595
Home Care for the Elderly Consumables	65.001	BCSC-HCE-13	<u>2,291</u>
Total Home Care for the Elderly Consumables			<u>5,886</u>
Community Care for the Elderly	65.010	BCSC-CCE-14	551,452
Community Care for the Elderly	65.010	BCSC-CCE-13	<u>479,796</u>
Total Community Care for the Elderly			<u>1,031,248</u>

Total Expenditures of State Financial Assistance \$ 1,043,316

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.