

AGING SOLUTIONS , INC.

FINANCIAL STATEMENTS

JUNE 30, 2014

**WITH AUDITOR'S
REPORT THEREON**

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Independent Auditor's Report

Board of Directors
Aging Solutions, Inc.
Lutz FL 33548

Report on the Financial Statements

I have audited the accompanying Statement of Financial Position of Aging Solutions, Inc. as of June 30, 2014, and the Statement of Functional Expenses, Statement of Cash Flows, and the related Statement of Activities for the year then ended , and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, I 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

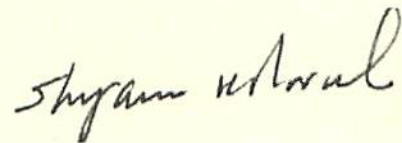
financial statements. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Aging Solutions, Inc. as of June 30, 2014 and the results of its operations for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by Government Auditing Standards:

In accordance with *Government Auditing Standards*, I have also issued our report dated September 19, 2014 on our consideration of the Aging Solutions internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, 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 Aging Solution Inc.'s internal control over financial reporting and compliance.



September 29 , 2014

(Shyam " Sam" Kotwal, CPA, PA)

Statement of Financial Position

Aging Solutions, Inc.

June 30, 2014

ASSETS

	JUNE 30 2014
Cash	\$26,234
Money Market	77,749
Certificates of Deposit	-
Receivables -- Grants	18,297
Despsits	1,145
Unconditional Promise to Give	<u>-</u>
	123,425
Property, Equipment & Furniture	58,422
Accumulated Depreciation	<u>(32,747)</u>
	<u>25,675</u>
Total Assets	<u>149,100</u>

The accompanying accountant's reports and notes to the financial statements are an integral part of this statement.

Statement of Financial Position

Aging Solutions, Inc.

June 30, 2014

LIABILITIES AND NET ASSETS

JUNE 30
2014

Liabilities

Due to to AA&R	\$55,072
Other Liabilities	\$312
Accounts Payable	6,064
Accrued Payroll	<u>16,195</u>
	<u>77,644</u>

Unrestricted	71,456
Prior Period Adjustment	<u>0</u>
	<u>71,456</u>
	<u>149,100</u>

The accompanying accountant's reports and notes to the financial statements are an integral part of this statement.

Statement of Activities

Aging Solutions, Inc.

For the Year Ended June 30, 2014

	<u>2014</u> Unrestricted	2014 Restricted	<u>2014</u> Total
Revenues, Grants and Other Support			
Fees and Grants from Govt Agencies	\$623,003	0	\$623,003
Donations			
Direct Public Support	37,886	0	37,886
Interest Income	14	0	14
Other Income	6,770	0	6,770
In Kind	14,760		14,760
Total Revenue, Grants and Other Support	<u>682,433</u>	<u>0</u>	<u>682,433</u>
 Expenses			
Programs Expenses			
Direct Guardianship Services	631,424	0	631,424
Support Services			
Fund Raising Expense	-	0	-
Management & General	64,675	0	64,675
Total Expenses	<u>696,099</u>	<u>0</u>	<u>696,099</u>
 Change in Net Assets	<u>(13,667)</u>	<u>0</u>	<u>(13,667)</u>
 Net Assets Beginning of Year	<u>85,123</u>	<u>0</u>	<u>85,123</u>
Net Assets End of Year	<u>71,456</u>	<u>0</u>	<u>71,456</u>

The accompanying accountant's reports and notes to the financial statements are an integral part of this statement.

Statement of Cash Flows

Aging Solutions, Inc.

For the Year Ended June 30, 2014

	<u>JUNE 30</u> <u>2014</u>
Cash Flows from Operating Activities	
Changes in Net Assets	(\$13,667)
Adjustments to Reconcile Changes in Net Assets to Net Cash Used by Operating Activities	
Depreciation	8,711
(Increase) Decrease in Assets	
Receivables -- Grants	78,156
Prepays	(768)
Increase (Decrease) in Liabilities	
Accounts Payable	(27,380)
Payroll & Other Liability	299
Net Cash Provided by Operating Activities	<u>45,352</u>
Cash Flows from Investing Activities	
Property and Equipment Improvement	2,038
Purchase of Certificate of Deposit	<u>-</u>
Net Cash Used by Investing Activities	<u>2,038</u>
Cash Flows from Financing Activities	
Prior Year Adjustment	0
Payments Mortgage Notes Payable	<u>0</u>
Net Cash Used by Financing Activities	<u>0</u>
Net Increase (Decrease) in Cash	47,390
Cash at Beginning of Year	<u>56,595</u>
Prior Period Adjustment	-
Cash at End of Year	<u>\$103,983</u>

The accompanying accountant's reports and notes to the financial statements are an integral part of this statement.

Statement of Functional Expenses

Aging Solutions, Inc.

Year Ended June 30, 2014

	Program Services	Support Services	Fund Raising	Total Expenses
	<u>Program</u>	<u>G & A</u>		
Functional Expenses				
Compensation: Wages	\$445,073	\$36,087		\$481,160
Compensation: Benefits	\$66,200	\$5,368		\$71,567
Payroll Taxes	\$40,360	\$3,272		\$43,633
Other Expenses				
Bank Charges	240	60		\$300
Contract Labor	780	195		\$975
Program Expenses	1,814	454		\$2,268
Depreciation and Amort	6,969	1,742		\$8,711
Dues and Subscriptions	174	44		\$218
Inkind Services	11,808	2,952		\$14,760
Insurance	8,107	2,027		\$10,134
Payroll Expenses	2,566	642		\$3,208
Professional Services	15,678	3,920		\$19,598
Postage and Printing	407	102		\$509
Rental Use of Space	17,889	4,472		\$22,362
Travel, Training	(259.70)	(64.93)		(324.63)
Office Supplies & Expenses	4,386	1,096		\$5,482
Telephone	9,233	2,308		\$11,541
Total Functional Expenses	\$631,424	\$64,675	\$0	\$696,099

The accompanying accountant's reports and notes to the financial statements are an integral part of this statement.

Aging Solutions, INC.
Notes to Financial Statements
Years Ended June 30, 2014

NOTE 1- NATURE OF ACTIVITIES AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities

Aging Solutions Inc. is a non-profit corporation operating under Chapter 617, Florida Statutes and 501 (c)(3) of the Internal Revenue Code. The entity is chartered to serve the care and needs of those unable to manage their own affairs and who have been deemed/adjudicated incapacitated by the court (legal removal of any or all twelve rights to act on one's behalf financially or personally). A person or organization is appointed by the court to act as their legal representative and/or their guardian. Aging Solutions, Inc. has been appointed by the State Wide Public Guardianship Office in conjunction with the Sixth, Thirteenth and Eighteenth Judicial Circuit Courts to operate The Office of the Public Guardian for Brevard County, Hillsborough County, Pasco County and Pinellas County.

Aging Solutions, Inc.'s vision is to secure local funding and support in order to serve any incapacitated indigent individual in need of representation and advocacy. Aging Solutions, Inc. believes that through partnering and collaboration it can develop strategies that raise the bar of support for our elders and Veterans who suffer from development disabilities, mental health issues and frailty.

Aging Solutions, Inc.'s mission is to protect and ensure dignity for those they serve by securing the highest quality services for each unique need of every individual. By monitoring the quality of the services being delivered and expanding the delivery of those services through collaboration with professionals and the general public, Aging Solutions, Inc. believes that it can greatly enhance the life experiences of the individual it serves.

Funding Sources

As stated above, Aging Solutions, Inc. has been appointed by the State Public Guardianship Office (SPGO) in conjunction with the Sixth, Thirteenth, and Eighteenth Judicial Circuit Courts to operate The Office of the Public Guardian for Brevard County, Hillsborough County, Pasco County and Pinellas County and Manatee County. The SPGO is located within the Department of Elder Affairs and is responsible for the appointment of local public guardianship offices and the registration and education of professional guardians. Aging Solutions, Inc. entered into the following Funding Agreements with the SPGO:

- Brevard County dated July 1, 2013 in the amount of \$204,000 for the period of July 1, 2013 through June 30, 2014.
- Hillsborough County dated July 1, 2013 in the amount of \$228,000 for the period of July 1, 2013 through June 30, 2014.

- Pasco County dated July 1, 2013 in the amount of \$55,000 for the period of July 1, 2013 through June 30, 2014.
- Pinellas County dated July 1, 2013 in the amount of \$114,000 for the period of July 1, 2013 through June 30, 2014.
- Manatee County dated July 1, 2013 in the amount of \$19,600 for the period of July 1, 2013 through June 30, 2014.

Aging Solutions Inc. also received funding for providing fiduciary services to veterans, as well as donations and gifts from private sources.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Financial Statement Presentation

Aging Solutions, Inc. reports information according to Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Not-For-Profit Organizations." Under SFAS No. 117, the "Company" 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. In addition, the "Company" is required to present a statement of cash flows.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles. Aging Solutions, Inc. follows standards of accounting and financial reporting prescribed for not-for-profit organizations. Federal grants are recorded as support when performance occurs under the term of the grant agreement.

Functional Allocation of Expenses

The cost of providing the activities has been summarized on a functional basis in the Statement of Activities.

Contributions

Aging Solutions, Inc. records contributions according to SFAS No. 116, "Accounting for Contributions Received and Contributions Made". In accordance with SFAS No. 116, contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence of nature of any donor restrictions.

Income Taxes

The entity is a not-for-profit company that is exempt from incomes taxes under Section 501 (c)(3) of the Internal Revenue Code.

Cash and Cash Equivalents

For the purpose of the statement of cash flows, the entity considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents. The grant agreement requires that the grant award monies be accounted for in a separate bank account.

NOTE 2- UNRESTRICTED AND RESTRICTED NET ASSETS

Donations and contributions, and reimbursement grant funds are generally considered unrestricted. Advances are considered temporarily restricted assets. According to the Grant agreements, (See Funding Sources), all of the state grant assets of Aging Solutions, Inc. are to be used for the benefit of ward management. At June 30, 2014, there were no outstanding advances from state grants.

Accounts Receivable

The accounts receivable represents grant proceeds as of June 30, 2014 as follows:

State Public Guardianship Office	
Hillsborough:	\$12,769
<u>Pasco:</u>	<u>\$2,010</u>
Total:	\$14,779

The state grants receivable listed above are grant reimbursement requests for monies expended on the contracts and not yet received by June 30, 2014, and are considered temporarily time restricted.

NOTE 3- PROPERTY AND EQUIPMENT

Non-profit organizations should have written property management standards in compliance with OMB Circular A-110 that include a) a property list with all elements identified in the circular, and, b) a procedure for conducting a physical inventory of equipment at least once every two years. Equipment is non-expendable, personal property with a useful life of one year or more and with an acquisition cost which equals or exceeds the lesser (a) the level established by the organization for the financial statement purposes, or, (b) \$1,000 or more per unit. Equipment purchased with state funds with an acquisition cost of over \$1,000 that is specifically approved by the department is part of the carrying out of the activities and functions of the grant awards and the title (ownership) will vest in the recipient, subject to the conditions of the OMB Circular A-100 Subpart C, Paragraph 34. Equipment purchased under these thresholds is considered supplies expense and is not subject to property standards.

Aging Solutions, Inc. capitalizes property plant and equipment in the amount of \$300 or more. Property, plant and equipment under \$300 are recorded as non-capitalized equipment expenses. Property, plant and equipment are recorded at cost less depreciation.

Depreciation is computed using the straight line method over the estimate useful lives of the assets. Generally, 5 years for computer equipment and software purchased from outside vendors, and 7 years for furniture and fixtures.

An inventory of capitalized and non-capitalized assets is maintained. As of June 30, 2011 property plant and equipment assets purchased were reported as follows.

	<u>2014</u>
Computer Equipment and Software	\$33,867
Furniture and Equipment	24,555
Accumulated Depreciation	<u>(32,747)</u>
Net Property Plant and Equipment	\$25,675

NOTE 4- LIABILITIES

Accounts Payable

The accounts payable balance represents amounts due to various vendor invoices in the amount of \$6,064 owed by Aging Solutions and not yet paid. The majority of these outstanding invoices were for professional services completed prior to June 30, 2014 but not billed by the vendor until July or August 2014.

NOTE 5- REVENUES & EXPENSES

In addition to state contract "Grant" funding, the organization also receives donations in the form of individual contributions, these totaled approximately 37,855 for the year ended June 30, 2014, with only one single contribution in excess of \$5,000. This larger single unrestricted donation of \$30,000 was made by National Non-profit American with disabilities. In 2014, the organization recorded in-kind donations for the legal services which totaled \$11,260 and accounting services of \$3500. These were professional services provided at substantial discounts (or additional hours provided and recorded but not billed). These were recorded at fair market value for the service rendered. The Adult Advocacy Foundation is a related entity recently funded by area hospitals, its periodic donations are also to be considered unrestricted.

State Grant Award Summary (Annual)	
Brevard Guardianship	\$204,000
Hillsborough Guardianship	228,000
Pasco Guardianship	55,000
Pinellas Guardianship	114,000
Manatee Guardianship	<u>19,600</u>
Total State Grant Awards:	<u>\$620,600</u>

NOTE 6- RELATED PARTY

The organization has entered into a lease with a related party and this lease is currently in the process of being renewed. The Executive Director is also an officer in a for profit entity that provides related services for private pay clients. The Executive Director and

one of the eight Directors on the Board are related. The Executive Director is also an officer in another not-for-profit entity.

NOTE 7- CONCENTRATION OF RISK IN REVENUES & RECEIVABLES

Funding received from the State Contracts represented sixty three percent (91%) of total support and revenues for fiscal year ending June 30, 2014. Income from in-kind donations of legal services provided thirty percent (2%) of overall support and revenues. The ability of the Organization to continue operations at the current level could be affected if state funding is significantly reduced or not renewed, or if charged the full market rate for legal services.

ADDITIONAL ELEMENTS OF REPORT PREPARED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

Shyam Kotwal
CERTIFIED PUBLIC ACCOUNTANT
13574 Village Park Drive, Suite 255
Orlando, FL 32837
407-888-4720

**Independent Auditor's Report on Compliance and on Internal Control Over
Financial
Reporting Based on an Audit of the General Purpose Financial Statements
performed in
Accordance With
Government Auditing Standards**

Mrs. Tamara Cribben, Executive Director, and the Members of Board of Directors for Aging Solutions, Inc.:

I have audited the financial statements, as of Aging Solutions, Inc. and for the year ended June 30, 2014, and have issued a Single Audit report thereon dated September 19, 2014. I conducted the 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. In addition, I have conducted a financial audit for the year ending June 30, 2014.

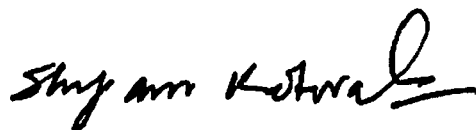
Compliance

As part of obtaining reasonable assurance about whether the financial statements of Aging Solutions, Inc. are free of material misstatements, I performed tests of compliance with certain provisions of law, regulations, contract and grants, 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 my audit and accordingly, I do not express such an opinion. The results of my audit, dated September 19, 2014, and review of Statewide Public guardianship Office's Program Evaluation Report, disclosed no instance of noncompliance that is required to be reported under *Government Auditing Standards*.

Internal Control Over Financial Reporting

In planning and performing the audit, I considered the internal control of Aging Solutions, Inc. over financial reporting in order to determine the auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of internal control would not necessarily disclose all matters in the internal control over financial reporting that might be a material weakness. *A material weakness in internal control* is a condition in which the design or financial operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may

occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. This report is intended solely for the information and use of management, Tamara Cribben, and the members of the Board of Directors, others within the entity, the awarding agency/agencies, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Shyam Kotwal". The signature is fluid and cursive, with a long horizontal stroke at the end.

(Shyam Kotwal, CPA)
September 29, 2014

Shyam Kotwal
CERTIFIED PUBLIC ACCOUNTANT
13574 Village Park Drive, Suite 255
Orlando, FL 32837
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH
REQUIREMENTS
APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND STATE
PROJECT AND
ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH
OMB
CIRCULAR A-133 AND CHAPTER 10.65 RULES OF THE AUDITOR GENERAL**

Tamara Cribben, and the Board of Directors of Aging
Solutions, Inc.,

Compliance

We have audited the compliance of Aging Solutions, Inc. with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement*, and the requirements described in the *Department of Financial Services State Projects Compliance Supplement* that are applicable to each of its major Federal programs and State projects for the year ended June 30, 2014. Aging Solutions, Inc.'s major Federal Programs and State projects are identified in the summary of the auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major Federal Programs and State projects is the responsibility of Aging Solution, Inc.'s management. Our responsibility is to express an opinion on the entity's compliance based on our audit. We conducted our audit of compliance in accordance with auditing standards; generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*; and Chapter 10.650 Rules of the Auditor General. Those standards, OMB Circular A-133, and Chapter 10.650 Rules of the Auditor General, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal program or State project occurred. An audit includes examining on a test basis, evidence about Aging Solutions, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on Aging Solutions, Inc.'s compliance with those requirements. In our opinion, Aging Solutions, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major State projects for the year ended June 30, 2014.

Internal Control over Compliance

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

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a Federal program or State project on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a Federal program or State project such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a Federal program or State project that is more than inconsequential will not be prevented or detected by the entity's internal control.

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

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

This report is intended solely for the information and use of management, Tamara Cribben, the Board of Directors, and others within the entity, and State awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



(Shyam Kotwal)
Certified Public Accountant

September 29, 2014

Shyam Kotwal
CERTIFIED PUBLIC ACCOUNTANT
13574 Village Park Drive, Suite 255
Orlando, FL 32837
407-888-4720

MANAGEMENT LETTER COMMENTS

Tamara Cribben and The Board of Directors
Aging Solutions, Inc.
Tampa Florida

We have audited the financial statements of Aging Solutions, Inc., Lutz, Florida, as of and for the fiscal year ended June 30, 2014, and have issued our report thereon dated September 29, 2014.

We conducted our audit in accordance with United States generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. We have issued our unqualified Independent Auditor's Report.

In planning and performing our audit of the financial statements of Aging Solutions, Inc. for the year ended June 30, 2014, I considered its internal structure in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control structure.

We did not find any reportable conditions under standards established by American Institute of Certified Accountants. The reportable conditions involve matters coming to my attention relating to significant deficiencies in the design or operations of the internal control structure that, in my judgment, could adversely affect the organization's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

This management letter is intended solely for the information of Help Now of Osceola's management and Board of Directors and is not intended to be and should not be used by anyone other than these specified parties.



September 29, 2014

(Shyam "Sam" Kotwal, CPA)

AGING SOLUTIONS, INC.

June 30, 2014

Schedule of Findings and Questioned Costs

Summary of Auditor's Results

1. The Auditor's Report expresses an unqualified opinion on the financial statements of Aging Solutions, Inc.
2. No instances of noncompliance material to the financial statements of Aging Solutions, Inc. were disclosed during the audit.
3. The auditor's report on compliance with requirements applicable to the major State projects for Aging Solutions, Inc. expresses an unqualified opinion.
4. The programs tested as major projects for June 30, 2014's Single Audit included the following:

State Project

Department of Elder Affairs Public Guardian

CFSA No.
65003

The programs tested as a non-major program included:

State Project
(Central Florida Behavioral Health Network, Inc.)

CFSA No.
60053

Aging Solutions Inc.
June 30, 2014

Aging Solutions Inc.
Schedule of Expenditures of State Financial Assistance
For The Fiscal Year Ended June 30, 2014

Name of Agency	Name of Program	CFSA No	Contract/ Grant	Contract Period	Amount (\$)
Elder Affairs	Public Guardianship	60053	X9800	7/1/2013-6/30/2014	204,000
Elder Affairs	Public Guardianship	60053	X9500	7/1/2013-6/30/2014	228,000
Elder Affairs	Public Guardianship	-	FIG	7/1/2013-6/30/2014	19,600
Elder Affairs	Public Guardianship	60053	X9120	7/1/2013-6/30/2014	55,000
Elder Affairs	Public Guardianship	60053	X9160	7/1/2013-6/30/2014	114,000
			Total	Expenditure	\$620,600