

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



**FINANCIAL STATEMENTS
For the Year Ended December 31, 2014**



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Community Services Council of Brevard County, Inc. D/B/A Aging Matters in Brevard
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For the year ended December 31, 2014

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FINANCIAL SECTION



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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 (a nonprofit organization) (the "Organization"), which comprise the statement of financial position as of December 31, 2014, 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, 2014, 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 2013 financial statements, and our report dated April 14, 2014, 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, 2013, 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 16, 2015, 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 16, 2015

Community Services Council of Brevard County, Inc. D/B/A Aging Matters in Brevard Statement of Financial Position

<i>December 31, 2014 with summarized totals for December 31, 2013</i>	2014	2013 (Summarized Totals)
ASSETS		
Cash and cash equivalents		
Unrestricted	\$ 362,971	\$ 495,163
Temporarily restricted	351,800	553,418
Permanently restricted by donor for endowment fund	-	524
Investments		
Unrestricted	831,326	765,609
Temporarily restricted	546,898	253,142
Permanently restricted by donor for endowment fund	100,909	100,270
Unconditional promises to give		
United Way of Brevard County, Inc. funding for next fiscal year	129,625	140,181
Accounts receivable	73,462	63,331
Grants receivable	404,753	404,761
Inventory	55,161	46,089
Prepaid expenses	50,648	27,287
Property and equipment at cost, less accumulated depreciation of \$1,301,440 in 2014 and \$1,231,041 in 2013, respectively	1,270,141	1,290,161
Other assets	555	543
Total assets	\$ 4,178,249	\$ 4,140,479
LIABILITIES AND NET ASSETS		
Liabilities		
Accounts payable and accrued expenses	\$ 337,259	\$ 321,476
Deferred revenue	4,109	3,669
Note payable	579,316	628,660
Total liabilities	920,684	953,805
Net assets		
Unrestricted net assets		
Board designated net assets	27,824	27,824
Undesignated net assets	2,100,509	2,111,315
Temporarily restricted net assets		
Restricted for subsequent year's operations	129,625	140,181
Restricted for home-delivered meals	479,596	415,898
Restricted for vehicle	14,138	54,776
Restricted for Sunflower House GrandParenting Again	15,000	10,000
Restricted for Sunflower House Caregiver Support	-	10,000
Restricted for Congregate Meals	370,416	310,630
Restricted for Community Care for the Elderly	19,548	5,256
Permanently restricted net assets		
Designated by donor for endowment fund	100,909	100,794
Total net assets	3,257,565	3,186,674
Total liabilities and net assets	\$ 4,178,249	\$ 4,140,479

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, 2014 with Summarized totals for the year ended
December 31, 2013*

	Unrestricted
Public support, revenues and gains	
Federal grants	\$ 1,951,800
State grants	1,131,148
United Way of Brevard County, Inc. funding for next fiscal year	-
State appropriated and local government funding	157,714
Contributions	
United Way	143,505
Client voluntary contributions	284,082
Fund-raising - other	124,362
Other	125,059
Program income - fees for services	609,094
Donated services	304,754
Net assets released from restrictions	
Expiration of time/use restrictions on United Way of Brevard County, Inc. funding	140,181
Medicaid	-
Investment income	83,386
Kitchen	
Sales	\$ 331,655
Contributions to kitchen	6,693
Cost of kitchen sales	(414,596)
Gain/(loss) on kitchen sales	(76,248)
Other revenue	32,594
Total public support, revenues and gains	5,011,431
Expenses	
Program services	
Community services	4,312,928
Supporting services	
Management and general	628,769
Fundraising	80,540
Total expenses	5,022,237
Change in net assets	(10,806)
Net assets, beginning of year	2,139,139
Net assets, end of year	\$ 2,128,333

The accompanying notes are an integral part of these financial statements

Temporarily Restricted	Permanently Restricted	Total 2014	2013 (Summarized Totals)
\$ -	\$ -	\$ 1,951,800	\$ 1,967,095
-	-	1,131,148	1,043,316
129,625	-	129,625	140,181
-	-	157,714	91,859
-	-	143,505	154,822
-	-	284,082	317,754
-	-	124,362	98,461
91,938	-	216,997	579,192
-	-	609,094	433,080
-	-	304,754	260,610
(140,181)	-	-	-
-	-	-	352,502
6,893	115	90,394	54,388
(6,693)	-	(6,693)	(1,658)
-	-	(76,248)	(9,842)
-	-	32,594	45,954
81,582	115	5,093,128	5,527,714
-	-	4,312,928	4,382,326
-	-	628,769	579,174
-	-	80,540	71,773
-	-	5,022,237	5,033,273
81,582	115	70,891	494,441
946,741	100,794	3,186,674	2,692,233
\$ 1,028,323	\$ 100,909	\$ 3,257,565	\$ 3,186,674

Community Services Council of Brevard County, Inc. D/B/A Aging Matters in Brevard
Statement of Functional Expenses
For the Year Ended December 31, 2014 with Summarized Totals for the Year Ended
December 31, 2013

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	\$ 2,345	\$ 169,748	\$ 208,552	\$ 298,280	\$ 172,933
Payroll taxes and workers' compensation	253	19,084	25,915	29,872	21,597
Employee benefits	95	37,449	29,529	41,432	27,411
Advertising	-	-	-	-	-
Business promotion	-	-	-	-	-
Dues and subscriptions	-	-	-	150	-
Equipment rental and expense	-	5,201	2,417	3,031	-
Food	-	-	221,888	604,693	7
Insurance	-	5,636	3,133	4,793	1,402
Interest	-	-	-	-	-
Miscellaneous	-	-	341	341	-
Occupancy	-	4,017	4,129	2,387	1,005
Office supplies and expenses	-	3,512	3,573	6,716	1,902
Printing and photography	-	-	1,060	1,918	683
Professional fees	66	11,231	8,133	14,868	5,414
Program supplies	-	-	4,629	24,382	92,947
Recognition	-	63	2,394	6,056	38
Repairs and maintenance	-	5,136	2,183	2,976	1,685
Subcontracted services	3,112	684,804	33,960	64,309	192,465
Telephone	-	3,419	6,234	2,061	533
Travel	63	4,859	13,114	21,500	20,474
Subtotal expenses before depreciation	5,934	954,159	571,184	1,129,765	540,496
Depreciation	-	-	-	-	-
Subtotal expenses	5,934	954,159	571,184	1,129,765	540,496
Less: kitchen expenses netted against kitchen revenues on the statement of activities	-	-	-	-	-
Total expenses reported by function	\$ 5,934	\$ 954,159	\$ 571,184	\$ 1,129,765	\$ 540,496

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 Care	Shared Cost Program	Health & Wellness	Sunflower House/ Caregiver Support Services	Total Program Services
\$ 52,728	\$ 32,481	\$ 481,386	\$ 2,346	\$ 108	\$ 59,365	\$ 1,480,272
6,196	3,623	59,150	201	8	6,842	172,741
6,082	2,172	23,019	200	-	2,049	169,438
-	-	-	-	-	-	-
-	-	-	-	-	-	-
25	-	275	-	-	-	450
-	423	649	-	-	592	12,313
-	-	-	-	-	-	826,588
4,121	892	3,641	-	-	3,344	26,962
-	-	-	-	-	-	-
-	-	-	2	-	-	684
1,044	612	8,283	-	-	15,584	37,061
4,216	2,112	3,660	121	-	807	26,619
4,135	1,395	903	7	-	427	10,528
1,299	3,888	14,768	168	-	1,983	61,818
5,347	-	3,682	-	-	3,017	134,004
16,308	140	165	-	-	219	25,383
1,476	917	1,510	-	-	2,870	18,753
15,781	4,968	500	32,261	27,127	119,953	1,179,240
686	407	1,552	-	-	2,757	17,649
14,176	530	35,129	20	-	1,793	111,658
133,620	54,560	638,272	35,326	27,243	221,602	4,312,161
510	-	257	-	-	-	767
134,130	54,560	638,529	35,326	27,243	221,602	4,312,928
-	-	-	-	-	-	-
\$ 134,130	\$ 54,560	\$ 638,529	\$ 35,326	\$ 27,243	\$ 221,602	\$ 4,312,928

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, 2014 with Summarized Totals for the Year Ended
December 31, 2013

SUPPORTING SERVICES

	Management and General	Fundraising	Cost of Goods Sold Kitchen	Total Supporting Services	2014 Total Expenses	2013 Total Expenses (Summarized Totals)
Expenses						
Salaries	\$ 362,251	\$ 59,556	\$ 105,070	\$ 526,877	\$ 2,007,149	\$ 1,991,654
Payroll taxes and workers' compensation	40,882	4,408	11,539	56,829	229,570	219,371
Employee benefits	43,190	-	16,797	59,987	229,425	221,378
Advertising	1,750	-	-	1,750	1,750	3,279
Business promotion	7,335	459	340	8,134	8,134	6,273
Dues and subscriptions	1,574	-	166	1,740	2,190	2,357
Equipment rental and expense	6,774	337	4,407	11,518	23,831	23,144
Food	-	8,004	217,842	225,846	1,052,434	1,081,059
Insurance	4,256	-	9,051	13,307	40,269	34,393
Interest	26,187	-	-	26,187	26,187	27,816
Miscellaneous	11	-	-	11	695	5,489
Occupancy	6,330	50	14,080	20,460	57,521	54,239
Office supplies and expenses	6,382	763	1,502	8,647	35,266	32,261
Printing and photography	2,368	1,326	24	3,718	14,246	8,588
Professional fees	35,164	606	3,381	39,151	100,969	75,700
Program supplies	607	4,535	470	5,612	139,616	158,442
Recognition	4,002	68	21	4,091	29,474	37,889
Repairs and maintenance	12,891	-	6,725	19,616	38,369	31,789
Subcontracted services	1,300	-	-	1,300	1,180,540	1,202,433
Telephone	2,918	-	909	3,827	21,476	22,252
Travel	15,884	428	10,319	26,631	138,289	131,202
Subtotal expenses before depreciation	582,056	80,540	402,643	1,065,239	5,377,400	5,371,008
Depreciation	46,713	-	11,953	58,666	59,433	54,308
Subtotal expenses	628,769	80,540	414,596	1,123,905	5,436,833	5,425,316
Less: kitchen expenses netted against kitchen revenues on the statement of activities	-	-	(414,596)	(414,596)	(414,596)	(392,043)
Total expenses reported						
by function	\$ 628,769	\$ 80,540	\$ -	\$ 709,309	\$ 5,022,237	\$ 5,033,273

The accompanying notes are an integral part of these financial statements

2014 Total Expenses	2013 Total Expenses (Summarized Totals)
\$ 2,007,149	\$ 1,991,654
229,570	219,371
229,425	221,378
1,750	3,279
8,134	6,273
2,190	2,357
23,831	23,144
1,052,434	1,081,059
40,269	34,393
26,187	27,816
695	5,489
57,521	54,239
35,266	32,261
14,246	8,588
100,969	75,700
139,616	158,442
29,474	37,889
38,369	31,789
1,180,540	1,202,433
21,476	22,252
138,289	131,202
5,377,400	5,371,008
59,433	54,308
5,436,833	5,425,316
(414,596)	(392,043)
<u>\$ 5,022,237</u>	<u>\$ 5,033,273</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, 2014 with Summarized Totals for the Year Ended
December 31, 2013

	2014	2013 (Summarized Totals)
Cash flows from operating activities		
Cash received from contributors	\$ 909,127	\$ 1,292,229
Grants received	3,083,396	2,914,761
Cash received from customers and other revenue sources	1,011,072	1,194,329
Cash paid to suppliers & employees	(4,929,561)	(4,942,761)
Interest and dividends received	59,268	39,114
Interest paid	(26,187)	(27,816)
Net cash provided by operating activities	107,115	469,856
Cash flows from investing activities		
Purchase of property and equipment	(63,119)	(28,995)
Purchase of investments	(328,986)	(478,349)
Net cash used in investing activities	(392,105)	(507,344)
Cash flows from financing activities		
Principal payments on note payable	(49,344)	(47,714)
Net cash used in financing activities	(49,344)	(47,714)
Net decrease in cash and cash equivalents	(334,334)	(85,202)
Net cash and cash equivalents at the beginning of the year	1,049,105	1,134,307
Net cash and cash equivalents at the end of the year	\$ 714,771	\$ 1,049,105

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

	2014	2013
Cash and cash equivalents, unrestricted	\$ 362,971	\$ 495,163
Cash and cash equivalents, temporarily restricted	351,800	553,418
Cash and cash equivalents, restricted for endowment fund purposes	-	524
Total	\$ 714,771	\$ 1,049,105

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 Cash Flows (continued)
For the Year Ended December 31, 2014 with Summarized Totals for the Year Ended
December 31, 2013

	2014	2013 (Summarized Totals)
RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH PROVIDED BY OPERATING ACTIVITIES		
Change in net assets	\$ 70,891	\$ 494,441
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	83,139	76,129
Unrealized gain on investments	(31,126)	(15,274)
Decrease (increase) in		
Unconditional promises to give	10,556	1,819
Accounts receivable	(10,131)	21,836
Grants receivable	8	(94,831)
Inventory	(9,072)	(11,579)
Prepaid expenses	(23,361)	59
Other assets	(12)	(12)
Increase (decrease) in		
Accounts payable and accrued expenses	15,783	(1,913)
Deferred revenue	440	(819)
Net cash provided by operating activities	\$ 107,115	\$ 469,856
 Supplemental data for non-cash activities		
Donated services	\$ 304,754	\$ 260,610

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

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Community Services Council of Brevard County, Inc. D/B/A Aging Matters in Brevard

Notes to Financial Statements

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 Care: provides a safe, healthy environment to provide non-medical home care while giving a caregiver and family peace of mind while receiving homemaking services, companion services, respite care, personal care, chore services and shopping assistance for residents who are 60 and over or adults with disabilities.

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.

Community Services Council of Brevard County, Inc. D/B/A Aging Matters in Brevard

Notes to Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Nature of Agency – (continued)

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.

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.

**Community Services Council of Brevard County, Inc. D/B/A Aging Matters in Brevard
Notes to Financial Statements**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

**Community Services Council of Brevard County, Inc. D/B/A Aging Matters in Brevard
Notes to Financial Statements**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Advertising

Advertising costs are expensed as incurred. Advertising expense totaled \$1,730 in 2014.

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 and dividends 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. Management has determined all unrealized gains are to be treated as temporarily restricted for the benefit of the aforementioned programs. In the current year, \$115 of interest and dividend income was considered permanently restricted and added to corpus (Note 4 and Note 9).

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

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.

**Community Services Council of Brevard County, Inc. D/B/A Aging Matters in Brevard
Notes to Financial Statements**

NOTE 2 – PROPERTY AND EQUIPMENT

Property and equipment consists of the following at December 31, 2014:

	Cost	Accumulated Depreciation	Net	Estimated Life
Land	\$ 31,113	\$ -	\$ 31,113	-
Building	653,997	339,609	314,388	20 – 39 years
Improvements	1,187,478	384,922	802,556	20 – 39 years
Kitchen equipment	356,536	311,031	45,505	3 – 20 years
Vehicles	181,956	129,070	52,886	5 – 6 years
Computer equipment	78,130	70,813	7,317	3 – 6 years
Office furniture and equipment	82,371	65,995	16,376	5 – 10 years
Total	\$ 2,571,581	\$ 1,301,440	\$ 1,270,141	

Depreciation expense is \$83,139 for the year. Depreciation expense of \$58,666 and \$767 was charged to supporting services and programs, respectively, and \$23,706 was charged to programs through food subcontracted services.

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.

Community Services Council of Brevard County, Inc. D/B/A Aging Matters in Brevard
Notes to Financial Statements

NOTE 3 – FAIR VALUE MEASUREMENT (Continued)

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, 2014.

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, 2014:

	Fair Value	Quoted Prices in Active Markets for Identical Assets (Level 1)
Mutual funds	\$ 1,479,133	\$ 1,479,133

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, 2014:

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Interest and dividends	\$ 54,669	\$ 4,484	\$ 115	\$ 59,268
Unrealized gain	28,717	2,409	-	31,126
Total investment gain	\$ 83,386	\$ 6,893	\$ 115	\$ 90,394

Community Services Council of Brevard County, Inc. D/B/A Aging Matters in Brevard
Notes to Financial Statements

NOTE 5 – ACCOUNTS PAYABLE AND ACCRUED EXPENSES

Accounts payable and accrued expenses at December 31, 2014 are comprised of the following:

Trade payables	\$ 176,271
Salaries payable	109,002
Accrued benefits	50,561
Other	1,425
Total	\$ 337,259

NOTE 6 – PROMISES TO GIVE

The promises to give as of December 31, 2014 of \$129,625 are unconditional and due in 2015. 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:

	2014
Conditional promises to give from granting agencies upon the raising of matching funds	\$ 2,461,229

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, 2014 was \$397,479.
- 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 \$171,455 in excess of the FDIC coverage as of December 31, 2014.
- 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. \$802,498 of the amounts maintained at the investment firms were not insured as of December 31, 2014.

Community Services Council of Brevard County, Inc. D/B/A Aging Matters in Brevard
Notes to Financial Statements

NOTE 8 – NOTE PAYABLE

The note payable at December 31, 2014 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 was payable in monthly installments of \$7,026, including both principal and interest, through November 23, 2009. The note was 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. \$ 579,316

Future maturities of the note payable as of December 31, 2014 are as follows:

2015	\$ 51,831
2016	54,077
2017	56,421
2018	58,866
2019	61,417
Thereafter	296,704
Total	\$ 579,316

NOTE 9 – ENDOWMENT

The Organization’s endowment consists of The Helping Hands Endowment Fund. 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 and dividends 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. The endowment includes donor-restricted funds and funds designated by the Board of Trustees to function as endowments. As required by generally accepted accounting principles, net assets associated with endowment funds, including funds designated by the Board of Trustees to function as endowments, are classified and reported based on the existence or absence of donor-imposed restrictions.

Community Services Council of Brevard County, Inc. D/B/A Aging Matters in Brevard
Notes to Financial Statements

NOTE 9 – ENDOWMENT (Continued)

The Board of Directors of the Organization has interpreted Florida Uniform Prudent Management of Institutional Funds Act (FUPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classifies as permanently restricted net assets (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund. The remaining portion of the donor-restricted endowment fund that is not classified in permanently restricted net assets is classified as temporarily restricted net assets until those amounts are appropriated for expenditure by the Organization in a manner consistent with the standard of prudence prescribed by FUPMIFA. In accordance with FUPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the various funds, (2) the purposes of the donor-restricted endowment funds, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of the Organization, and (7) the Organization's investment policies.

Investment Return Objectives, Risk Parameters and Strategies. The Organization has adopted investment and spending policies, approved by the Board of Directors, for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment funds while also maintaining the purchasing power of those endowment assets over the long-term. Accordingly, the investment process seeks to achieve an after-cost total real rate of return, including investment income as well as capital appreciation, which exceeds the annual distribution with acceptable levels of risk. Endowment assets are invested in a well-diversified asset mix, which includes mutual funds, that is intended to result in a consistent inflation-protected rate of return. Therefore, the Organization expects its endowment assets, over time, to produce an average rate of return of approximately 4% annually. Actual returns in any given year may vary from this amount. Investment risk is measured in terms of the total endowment fund; investment assets and allocation between asset classes and strategies are managed to not expose the fund to unacceptable levels of risk.

Spending Policy. The Organization has a policy of using earnings after all grant funds and restricted contributions have been expended first for the Home-delivered Meals for Seniors program and the Community Care for the Elderly Program.

Community Services Council of Brevard County, Inc. D/B/A Aging Matters in Brevard
Notes to Financial Statements

NOTE 9 – ENDOWMENT (Continued)

Endowment net asset composition by restriction and the change during the year ended December 31, 2014 is as follows:

	Permanently Restricted Donor restricted	Temporarily Restricted Donor restricted	Total
December 31, 2013	\$ 100,794	\$ 12,426	\$ 113,220
Investment income	115	6,893	7,008
December 31, 2014	\$ 100,909	\$ 19,319	\$ 120,228

NOTE 10 – COMMITMENT

The Organization leases office space under a lease which began March 1, 2002 and was extended to March 31, 2015 for \$210 per month. Another office is under a lease which began December 1, 2007 and was extended to March 31, 2016 for \$1,130 per month.

In addition, the Organization leases certain office equipment under non-cancelable operating lease agreements expiring September 30, 2019.

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

The Organization's total rent expense for 2014 was \$33,746.

Future minimum payments under non-cancelable operating leases as of December 31, 2014 are as follows:

2015	\$ 29,409
2016	16,937
2017	13,457
2018	13,457
2019	10,093
Total	\$ 83,353

Community Services Council of Brevard County, Inc. D/B/A Aging Matters in Brevard
Notes to Financial Statements

NOTE 11 – DONATED SERVICES

The value of donated services included in the financial statements and the corresponding expenses for the year ended December 31, 2014 are as follows:

	Occupancy	Travel	Program Supplies	Other	Sub- Contract	Total
Administration	\$ -	\$ -	\$ -	\$ 1,300	\$ -	\$ 1,300
Home-Delivered Meals for Seniors	-	64,309	-	-	-	64,309
Seniors at Lunch	33,000	-	-	960	-	33,960
Seniors Assistance Program	-	-	-	-	94,882	94,882
Retired Senior Volunteer Program	15,781	2,038	-	-	-	17,819
Senior Transerve	-	2,930	-	-	-	2,930
Home and Community Based	-	-	-	500	-	500
Community Care for Disabled Adults	-	-	59	-	270	329
Community Care for the Elderly	-	-	4,188	-	72,378	76,566
Sunflower House/ Caregiver Support Services	-	-	2,478	-	9,681	12,159
Total	\$ 48,781	\$ 69,277	\$ 6,725	\$ 2,760	\$177,211	\$304,754

For the year ended December 31, 2014, other donated services in the table above consist of \$1,300 for business promotion, \$960 in communications and \$500 for recognition.

In addition, donated services with an estimated value of \$1,400,453 were not recognized in the financial statements because they did not meet the criteria for recognition under FASB ASC 958-605.

NOTE 12 – 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, 2014, the cost to the Organization was \$63,925.

Community Services Council of Brevard County, Inc. D/B/A Aging Matters in Brevard
Notes to Financial Statements

NOTE 13 – RELATED PARTIES

During 2014, 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 2014 was \$3,921.

NOTE 14 – 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) Accounting Standard Codification (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, 2014, 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 2011.

NOTE 15 – 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, 2013, from which the summarized information was derived.

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**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 (a nonprofit organization) (the "Organization"), which comprise the statement of financial position as of December 31, 2014, 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 16, 2015.

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.

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 16, 2015

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, 2014. 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, 2014.

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 Circular 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 16, 2015

**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, 2014**

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>	<u>Federal Program or Cluster</u>
	Aging Cluster - 2014 and 2015:
93.044	Special Programs for Aging, Title III, Part B, Supportive Services and Senior Centers
93.045	Special Programs for Aging, Title III, Part C-1, Congregate Meals and Part C-2, Home Delivered Meals
93.053	Nutritional Services Incentive Program

<u>State CSFA Numbers</u>	<u>Name of State Project</u>
65.010	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, 2014

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, 2014**

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 Cente	93.044	BCSC-OAA-14	\$ 424,482
Special Programs for Aging, Title III, Part C-1, Congregate Meals	93.045	BCSC-OAA-14	317,805
Special Programs for Aging, Title III, Part C-2, Home Delivered Meals	93.045	BCSC-OAA-14	689,481
Nutrition Services Incentive Program	93.053	BCSC-NSIP-15	45,172
Nutrition Services Incentive Program	93.053	BCSC-NSIP-14	121,441
Total Aging Cluster			1,598,381
Community Outreach and Wellness	93.052	BCSC-EBP-IIID-14	32,531
National Family Caregiver Support Program	93.052	BCSC-OAA-14	212,654
Total National Family Caregiver Support Program			245,185
Total U.S. Department of Health and Human Services			1,843,566
Corporation for National and Community Service			
Direct Programs			
Retired and Senior Volunteer Service 2014-2015	94.002	13SRSFL008	64,691
Retired and Senior Volunteer Service 2013-2014	94.002	13SRSFL008	24,556
Total Retired and Senior Volunteer Service			89,247
Total Corporation for National and Community Service			89,247
U.S. Department of Housing and Urban Development			
Indirect Programs			
Passed through the City of Cocoa, Florida			
Community Development Block Grant	14.218	FY 14-15	2,774
Community Development Block Grant	14.218	FY 13-14	5,113
Total passed through the City of Cocoa, Florida			7,887
Passed through the City of Titusville, Florida			
Community Development Block Grant	14.218	FY 14-15	4,500
Community Development Block Grant	14.218	FY 13-14	6,600
Total passed through the City of Titusville, Florida			11,100
Total U.S. Department of Housing and Urban Development			18,987
Total Expenditures of Federal Awards			\$ 1,951,800

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, 2014

Florida Department of Elder Affairs

Indirect Programs

Passed through Senior Resource Alliance

Home Care for the Elderly	65.001	BCSC-HCE-15	\$ 26,889
Home Care for the Elderly	65.001	BCSC-HCE-14	2,962
Total Home Care for the Elderly			29,851
Home Care for the Elderly Consumables	65.001	BCSC-HCE-15	3,033
Home Care for the Elderly Consumables	65.001	BCSC-HCE-14	1,404
Total Home Care for the Elderly Consumables			4,437
Community Care for the Elderly	65.010	BCSC-CCE-15	551,517
Community Care for the Elderly	65.010	BCSC-CCE-14	545,343
Total Community Care for the Elderly			1,096,860
Total Expenditures of State Financial Assistance			\$ 1,131,148

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.