

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

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL INFORMATION**

YEAR ENDED SEPTEMBER 30, 2016

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Certified Public Accountants

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INDEPENDENT AUDITORS' REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of Urban Jacksonville, Inc. DBA Aging True, (the "Organization") (a not-for-profit corporation), which comprise the statement of financial position as of September 30, 2016, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to 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 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 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 auditors consider 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 Urban Jacksonville, Inc. DBA Aging True as of September 30, 2016, 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 supplemental information presented on pages 16 through 28 is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 11, 2017, on our consideration of Urban Jacksonville, Inc. DBA Aging True'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 Urban Jacksonville, Inc. DBA Aging True's internal control over financial reporting and compliance.

Starkville, Mississippi
January 11, 2017

Watkins Ward and Stafford, PLLC

Florida Firm License #AD65746

**URBAN JACKSONVILLE, INC. DBA AGING TRUE
STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2016**

ASSETS

CURRENT ASSETS	
Cash	\$ 60,427
Accounts receivable (net of allowance of \$192,736)	1,284,483
Prepaid expenses	<u>25,930</u>
TOTAL CURRENT ASSETS	1,370,840
PROPERTY AND EQUIPMENT, net	75,960
DUE FROM AFFILIATE	412,986
PLEDGE RECEIVABLE	<u>1,000,000</u>
TOTAL ASSETS	<u><u>\$ 2,859,786</u></u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES	
Accounts payable and accrued expenses	\$ 708,216
Deferred revenue	<u>728,484</u>
TOTAL CURRENT LIABILITIES	<u>1,436,700</u>
COMMITMENTS AND CONTINGENCIES	-
NET ASSETS	
Permanently restricted	3,856
Unrestricted	<u>1,419,230</u>
TOTAL NET ASSETS	<u>1,423,086</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 2,859,786</u></u>

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

**URBAN JACKSONVILLE, INC. DBA AGING TRUE
STATEMENT OF ACTIVITIES
YEAR ENDED SEPTEMBER 30, 2016**

REVENUES	
Grant revenue	\$ 4,577,513
Client fee revenue	4,156
Contract matching revenue	382,048
Other revenue	<u>2,919,724</u>
TOTAL REVENUES	<u>7,883,441</u>
 PROGRAM COSTS	
Service coordination	1,801,584
In-Home services	4,826,974
Community services	<u>260,636</u>
TOTAL PROGRAM COSTS	6,889,194
MANAGEMENT AND GENERAL	<u>765,466</u>
TOTAL EXPENSES	<u>7,654,660</u>
CHANGE IN NET ASSETS	228,781
NET ASSETS - BEGINNING OF YEAR	<u>1,194,305</u>
NET ASSETS - END OF YEAR	<u><u>\$ 1,423,086</u></u>

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

**URBAN JACKSONVILLE, INC. DBA AGING TRUE
STATEMENT OF CASH FLOWS
YEAR ENDED SEPTEMBER 30, 2016**

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$ 228,781
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation and amortization	36,309
Provision for doubtful accounts	(39,478)
Change in operating assets and liabilities:	
Accounts receivable	194,523
Prepaid expenses	13,128
Accounts payable and accrued expenses	(69,351)
Deferred revenue	<u>(110,441)</u>
 NET CASH PROVIDED BY OPERATING ACTIVITIES	 <u>253,471</u>
 CASH FLOWS FROM INVESTING ACTIVITIES	
Decrease in certificate of deposits	44,000
Purchase of property and equipment	(35,632)
Decrease in pledge receivable	<u>400,000</u>
 NET CASH PROVIDED BY INVESTING ACTIVITIES	 <u>408,368</u>
 CASH FLOWS FROM FINANCING ACTIVITIES	
Increase in due from affiliate	<u>(730,122)</u>
 NET DECREASE IN CASH	 (68,283)
 CASH - BEGINNING OF YEAR	 <u>128,710</u>
 CASH - END OF YEAR	 <u><u>\$ 60,427</u></u>

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

URBAN JACKSONVILLE, INC. DBA AGING TRUE

STATEMENT OF FUNCTIONAL EXPENSES

YEAR ENDED SEPTEMBER 30, 2016

	PROGRAM SERVICES			Total Program Costs	SUPPORTING SERVICES	TOTAL
	Service Coordination	In-Home Services	Community Services		Management and General	
Salaries	\$ 467,455	\$ 1,746,761	\$ 14,042	\$ 2,228,258	\$ 575,498	\$ 2,803,757
Payroll taxes and fringe benefits	109,948	252,769	4,873	367,589	59,532	427,121
TOTAL PERSONNEL COSTS	577,403	1,999,530	18,915	2,595,847	635,030	3,230,877
Inkind Personnel	106,396	189,971	-	296,367	47,274	343,641
Travel, conferences and seminars	33,852	94,127	318	128,298	6,211	134,509
Communications and postage	35,052	18,503	-	53,555	14,655	68,210
Utilities	-	-	-	-	-	-
Advertising	7,154	7,777	-	14,931	-	14,931
Insurance	1,323	46,055	-	47,378	7,820	55,198
Maintenance, repairs and vehicle expense	-	77,197	-	77,197	-	77,197
Printing and supplies	18,626	23,013	-	41,639	5,976	47,615
Building and occupancy cost	121,487	65,184	4,879	191,550	14,166	205,716
Equipment	1,765	36,200	-	37,965	747	38,713
Professional fees, legal, staff development and temporary staff	553,391	331,564	12,894	897,849	19,720	917,569
Service providers	83,179	1,401,741	177,781	1,662,701	-	1,662,701
Program Supplies/EHEAEP	-	-	-	-	-	-
Depreciation	928	21,513	-	22,442	13,867	36,309
Food and food supplies	261,027	514,598	45,849	821,474	-	821,474
Development Costs	-	-	-	-	-	-
TOTAL OPERATING EXPENSES	1,224,181	2,827,444	241,721	4,293,347	130,436	4,423,783
TOTAL EXPENSES	\$ 1,801,584	\$ 4,826,974	\$ 260,636	\$ 6,889,194	\$ 765,466	\$ 7,654,660

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

**URBAN JACKSONVILLE, INC. DBA AGING TRUE
NOTES TO FINANCIAL STATEMENTS**

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

Nature of the Organization

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

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

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

The Organization is operated under a common board of directors with Cathedral Foundation of Jacksonville, Inc. DBA Aging True (the “Foundation”). The Board of Directors presently consists of ten directors who are nominated, and elected by the board members themselves subject to the approval of certain funders, (HUD), as well as the Vestry of St. Johns’ Cathedral who are the Members of the Organization.

The board members serve for terms of three years each and are elected in staggered terms at the annual meeting of the organization.

Property and Equipment

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

URBAN JACKSONVILLE, INC. DBA AGING TRUE
NOTES TO FINANCIAL STATEMENTS

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

Donated Property and Equipment

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

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

Revenue

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

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

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

Contributions

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

URBAN JACKSONVILLE, INC. DBA AGING TRUE
NOTES TO FINANCIAL STATEMENTS

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

Income Taxes

The Organization is a not-for-profit corporation that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and is classified by the Internal Revenue Service as other than a private foundation. Accordingly, these financial statements include no provision or liability for income taxes.

The Organization files its Form 990 annually with the Internal Revenue Service. The Organization believes it has appropriate support for any tax positions that are material to the financial statements. The Organization's Form 990s are subject to examination by the Internal Revenue Service generally for three years after they are filed.

Financial Statement Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards ASC 958-205, *Financial Statements of Not-for-Profit Organizations*. Under ASC 958-205, the Organization is required to report information regarding its financial position and activities according to three classes of net assets:

Unrestricted net assets – Net assets that are not subject to donor imposed restrictions. Unrestricted net assets may also include discretionary designations made by the board of directors.

Temporarily restricted net assets – Net assets subject to donor imposed restrictions that may or will be met, either by the board of directors and/or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

Permanently restricted net assets – Net assets subject to donor restrictions that require the principal contribution be maintained by the Organization with the income earned on any related investments being distributed in accordance with donor imposed restrictions.

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

URBAN JACKSONVILLE, INC. DBA AGING TRUE
NOTES TO FINANCIAL STATEMENTS

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

Use of Estimates (Continued)

Estimates that are particularly susceptible to significant change relate to the determination of the allowance for bad debts. While management uses information currently available to determine the allowances, future adjustments may be necessary based on changes in local economic conditions or additional information made available to management.

NOTE 2 – PROPERTY AND EQUIPMENT

Property and equipment consist of the following at September 30, 2016:

Leasehold improvements	\$ 120,202
Equipment	649,475
	<u>769,677</u>
Less Accumulated depreciation and amortization	<u>(693,717)</u>
Leasehold improvements and equipment, net	<u>\$ 75,960</u>

Depreciation and amortization expense for the year ended September 30, 2016, was \$36,309.

NOTE 3 - RELATED PARTY TRANSACTIONS

Accounting and Administrative Fees Expense

During the year, the Organization received administrative, accounting, planning and other services services from the Foundation. For the year ended September 30, 2016 the amount paid for these services were \$437,583 and is included in management and general expenses on the statement of activities.

Office Premises Lease

During the year, the Organization leased office space from the Foundation. For the year ended September 30, 2016, the amount paid for the office premise lease was \$205,818 (see Note 6).

URBAN JACKSONVILLE, INC. DBA AGING TRUE
NOTES TO FINANCIAL STATEMENTS

NOTE 3 - RELATED PARTY TRANSACTIONS (*Continued*)

Pledge Receivable

During the year ended September 30, 2005, the Organization received a pledge for future contributions of funds from the Foundation. At September 30, 2016, the total amount of the pledge receivable is \$1,000,000. The pledge balance will be evaluated for payment terms annually based on the needs of the Organization for support from the Foundation.

Food Preparation and Purchases

During the year, the Organization purchased hot meals prepared by the Foundation and purchased frozen meals from the Foundation. For the year ended September 30, 2016, the amount paid for these dietary services was \$811,067.

Due to Affiliate

The Organization utilizes a centralized cash management system that includes the Foundation, and the Foundation pays certain combined vendor bills on behalf of the Organization. Due to the timing of cash receipts and disbursements and the cash needs of the Organization, the Organization either borrows funds from, or loans funds to, the Foundation during the year. These short term loans are non-interest bearing. At September 30, 2016, the amount due from the Foundation was \$412,986.

NOTE 4 – DONATED SERVICES

Volunteers provide donated services to assist in client care, meal delivery, and other program assistance. Depending on the service performed, the volunteer time is valued at rates ranging from \$7.35 to \$10 per hour. The total amount of donated services documented during the year ended September 30, 2016, was \$321,910.

NOTE 5 – EMPLOYEE BENEFIT PLAN

The Organization provides a qualified, defined contribution plan for its employees with related costs included herein. Under the terms of the Retirement Plan Trust Agreement, the Organization may contribute up to 15% of the qualified salaries paid to eligible employees. Approximately 3% of qualifying salaries was contributed by the Organization for the calendar year ended December 31, 2016. The Organization made a company contribution for the calendar year ended December 31, 2015. For the fiscal year ended September 30, 2016, the Organization's contributions were \$34,630.

**URBAN JACKSONVILLE, INC. DBA AGING TRUE
NOTES TO FINANCIAL STATEMENTS**

NOTE 6 - COMMITMENTS AND CONTINGENCIES

Consumer Trust Funds

The Organization is required to provide a cash management service to its consumers. These funds remain the sole property of each respective consumer, to be disbursed only as requested and, accordingly, these funds are excluded from the accompanying financial statements. The Organization has a fiduciary duty of accountability for these funds. At September 30, 2016, the fund balances amounted to \$249,590.

Risk Management

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

Under Governmental Accounting Standards Board Statement Number 10: *Accounting and Financial Reporting for Risks Financial and Related Insurance Issues*, a liability for claims must be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and that the amount of the loss can be reasonable estimated. As of the date of this audit report; there were no known claims above the amount of coverage purchased for risks of loss related to torts; theft of, damage to, and destruction of assets, errors and omissions; injuries to employees; and natural disasters at September 30, 2016; therefore no liability has been accrued at this time.

Office Premises Lease

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

Future minimum commitments under the noncancellable operating lease for the years subsequent to September 30, 2016, are as follows:

<u>YEAR ENDING SEPTEMBER 30,</u>	<u>AMOUNT</u>
2017	\$ 205,590
2018	205,590
2019	-0-
2020	-0-
2021	-0-
Thereafter	- 0-
	<u>\$ 411,180</u>

URBAN JACKSONVILLE, INC. DBA AGING TRUE
NOTES TO FINANCIAL STATEMENTS

NOTE 6 - COMMITMENTS AND CONTINGENCIES (Continued)
Credit Risk

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

NOTE 7 – SUBSEQUENT EVENTS

Events that occur after the statement of financial position date, but before the financial statements are available to be issued must be evaluated for recognition or disclosure. The effects of subsequent events that provide evidence about conditions that existed at the statement of financial position date are recognized in the accompanying financial statements. Subsequent events which provide evidence about conditions that existed after the statement of financial position date require disclosure in the accompanying notes. Management of the Organization evaluated the activity of the company through January 11, 2017, which is the date the financial statements were available to be issued, and determined that there were no subsequent events that should be disclosed in the financial statements.

SUPPLEMENTAL INFORMATION



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**INDEPENDENT AUDITORS' REPORT
ON SUPPLEMENTAL INFORMATION**

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

Our report on our audit of the basic financial statements of Urban Jacksonville, Inc. DBA Aging True (a not-for-profit corporation) for the year ended September 30, 2016 appears on page 1. Our audit was performed for the purpose of forming an opinion on the basic financial statements of Urban Jacksonville, Inc. taken as a whole. The supplemental information included herein on pages 16 to 28 is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, Chapter 691-5, Schedule of Expenditures of State Financial Assistance, Rules of the Department of Financial Services, and Chapter 10.650, Rules of the Auditor General, and the State of Florida Department of Elder Affairs and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Starkville, Mississippi
January 11, 2017

Watkins Ward and Stafford, PLLC

Florida Firm License # AD 65746

URBAN JACKSONVILLE, INC. DBA AGING TRUE
SCHEDULE OF REVENUE BY SOURCE
YEAR ENDED SEPTEMBER 30, 2016

Program Name or Other Source of Funds	Program Description	Contract Number	Amount
NE Florida Area Agency on Aging, d/b/a ElderSource	III-B	A115UJ	\$ 66,744
	III-B	A116UJ	276,130
	III-C1	A115UJ	26,464
	III-C1	A116UJ	46,658
	III-C2	A115UJ	112,645
	III-C2	A116UJ	520,090
	III-E	A115UJ	35,306
	III-E	A116UJ	181,803
	III-D	A115UJ	14,560
	III-D	A116UJ	-
	CCE	C015UJ	1,692,872
	CCE	C016UJ	372,804
	HCE	H015UJ	101,067
	HCE	H016UJ	30,416
	ADI	Z115UJ	209,168
	ADI	Z016UJ	65,566
	Relief Program	R015UJ	150,292
	Relief Program	R016UJ	53,028
	United Way funds		95,034
U.S. Department of Agriculture	USDA/NSIP	R015UJ	207,366
Department of Children and Families	ADM/Guardianship	NE038	22,814
	ADM/Guardianship	NE038	6,574
	MAS	NE038	132,677
	MAS	NE038	32,434
City of Jacksonville Misc. Appropriations	Public Service Grant		125,000
Community Foundation	Safety Net Funds		
Cathedral Foundation, Inc.	Contract Matching		60,137
	Contract In-Kind Match		321,911
CFI SDC Income			21,448
Project Income	III-C2		(9,707)
	III-B		2,510
	III-C1		1,646
Home Health Agency			2,026,686
Miscellaneous Income	Various sources		881,297
TOTAL REVENUE			\$ 7,883,441

See Independent Auditors' Report on Supplemental Information.

URBAN JACKSONVILLE, INC. DBA AGING TRUE
STATEMENT OF FUNCTIONAL EXPENSES REQUIRED BY THE DEPARTMENT OF ELDER AFFAIRS
YEAR ENDED SEPTEMBER 30, 2016

	PROGRAM SERVICES						
	Adult Day Care	Case Management	Case Aide	Chore	Caregiver Training/ Support	Companionship	Congregate Meals
Salaries	\$ -	\$ 171,110	\$ -	\$ 122,561	\$ 13,651	\$ 2,852	\$13,961
Payroll taxes and fringe benefits	-	74,822	-	24,017	1,070	913	4,835
TOTAL PERSONNEL COSTS	-	245,931	-	146,578	14,721	3,765	18,796
In-Kind Personnel	-	88,881	-	-	11,018	-	0
Travel, conferences and seminars	-	7,079	-	6,369	1,911	650	318
Communications and postage	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Maintenance, repairs and vehicle expense	-	-	-	-	-	-	-
Printing and supplies	-	-	-	-	-	-	-
Building and occupancy cost	-	19,537	-	3,148	1,160	1,574	605
Equipment	-	-	-	-	-	-	0
Professional fees, legal, staff development and temporary staf	-	22,950	-	-	-	-	12,894
Service providers/Stipends	85,885	-	1,271	9,444	-	-	-
Program supplies and EHEAEP	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Food and food supplies	-	-	-	-	-	-	45,849
Development Costs	-	-	-	-	-	-	0
TOTAL OPERATING EXPENSES	85,885	384,378	1,271	165,539	28,810	5,989	78,463
MANAGEMENT AND GENERAL ALLOCATION	13,040	58,362	193	25,135	4,374	909	11,913
TOTAL EXPENSES AFTER ALLOCATION	<u>\$ 98,925</u>	<u>\$ 442,741</u>	<u>\$ 1,464</u>	<u>\$ 190,674</u>	<u>\$ 33,184</u>	<u>\$ 6,899</u>	<u>\$ 90,376</u>
TOTAL UNITS	<u>8,571</u>	<u>5,909</u>	<u>35</u>	<u>5,948</u>	<u>388</u>	<u>289</u>	<u>11,036</u>

See Independent Auditors' Report on Supplemental Information.

URBAN JACKSONVILLE, INC. DBA AGING TRUE

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

YEAR ENDED SEPTEMBER 30, 2016

	PROGRAM SERVICES						
	Counseling Gerontological	Counseling MentalH	GECI Individual	Education/ Training	Emergency Alert Response	Material Aid	Home Delivered Meals
Salaries	5,500	\$ 28,699	\$ 13,742	\$ 6,565	\$ 1,459	\$ -	\$ 130,325
Payroll taxes and fringe benefits	878	2,250	1,188	1,637	197	-	41,452
TOTAL PERSONNEL COSTS	6,378	30,949	14,930	8,202	1,657	-	171,777
In-Kind Personnel	-	-	-	-	-	-	178,953
Travel, conferences and seminars	467	-	-	318	318	-	2,718
Communications and postage	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	12,592
Maintenance, repairs and vehicle expense	-	-	-	-	-	-	77,197
Printing and supplies	-	-	-	13,846	-	-	-
Building and occupancy cost	610	-	-	1,196	-	-	5,765
Equipment	-	-	-	-	-	-	11,393
Professional fees, legal, staff development and temporary staff	-	-	-	-	-	-	26,893
Service providers/Supends	-	-	4,729	19,623	37,702	269	-
Program supplies and EHEAEP	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	20,652
Food and food supplies	-	-	-	-	-	-	501,552
Development Costs	-	-	-	-	-	-	-
TOTAL OPERATING EXPENSES	7,456	30,949	19,659	43,186	39,678	269	1,009,493
MANAGEMENT AND GENERAL ALLOCATION	1,132	4,699	2,985	6,557	6,025	41	153,277
TOTAL EXPENSE AFTER ALLOCATION	\$ 8,588	\$ 35,648	\$ 22,644	\$ 49,743	\$ 45,702	\$ 310	\$ 1,162,770
TOTAL UNITS	61	533	457	904	35,427	269	131,960

See Independent Auditors' Report on Supplemental Information.

URBAN JACKSONVILLE, INC. DBA AGING TRUE

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

YEAR ENDED SEPTEMBER 30, 2016

	PROGRAM SERVICES						
	Homemaker	Housing Improvement	Nutrition Education	Outreach	Personal Care	Pest Control	Respite
Salaries	\$ 85,662	\$ -	\$ -	\$ -	\$ 81,951	\$ -	\$ 91,645
Payroll taxes and fringe benefits	30,671	-	-	-	11,427	-	15,095
TOTAL PERSONNEL COSTS	116,332	-	-	-	93,379	-	106,740
In-Kind Personnel	-	-	-	-	-	-	-
Travel, conferences and seminars	6,285	-	191	-	5,451	-	9,377
Communications and postage	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Maintenance, repairs and vehicle expense	-	-	-	-	-	-	-
Printing and supplies	-	-	-	-	-	-	-
Building and occupancy cost	-	-	-	-	-	-	6,674
Equipments	-	-	-	-	-	-	-
Professional fees, legal, staff development and temporary staff	-	-	3,986	-	-	-	-
Service Providers/Stipends	292,688	72,055	-	-	216,226	48	738,302
Program supplies and EHEAEP	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Food and food supplies	-	-	-	-	-	-	-
Development Costs	-	-	-	-	-	-	-
TOTAL OPERATING EXPENSES	415,305	72,055	4,177	-	315,056	48	861,093
MANAGEMENT AND GENERAL ALLOCATION	63,058	10,941	634	-	47,837	7	130,744
TOTAL EXPENSES AFTER ALLOCATION	\$ 478,363	\$ 82,996	\$ 4,811	\$ -	\$ 362,892	\$ 56	\$ 991,837
TOTAL UNITS	19,263	553	553	-	14,009	1	43,012

See Independent Auditors' Report on Supplemental Information.

URBAN JACKSONVILLE, INC. DBA AGING TRUE

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

YEAR ENDED SEPTEMBER 30, 2016

	PROGRAM SERVICES							
	Respite - Facility	Nutritional Counseling	Respite/ RELIEF Program	Screening and Assessment	Nutrition Screening	Specialized Medical Equipment and Supplies	Transportation	Counseling Mental Health Screening
Salaries	\$ -	\$ -	\$ 13,033	\$ 25,569	\$ 1,226	\$ -	\$ -	\$ 36,811
Payroll taxes and fringe benefits	-	-	1,478	5,235	96	-	-	6,696
TOTAL PERSONNEL COSTS	-	-	14,511	30,804	1,322	-	-	43,508
In-Kind Personnel	-	-	-	-	-	-	-	-
Travel, conferences and seminars	-	-	1,301	637	-	-	-	1,592
Communications and postage	-	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-	-
Maintenance, repairs and vehicle expense	-	-	-	-	-	-	-	-
Printing and supplies	-	-	-	-	-	-	-	-
Building and occupancy cost	4,274	-	5,397	3,558	-	-	-	-
Equipment	-	-	-	-	-	-	-	-
Professional fees, legal, staff development and temporary staff	-	6,550	-	-	-	-	-	4,196
Service providers/Stipends	64,943	-	20,015	-	-	2,967	3,076	-
Program supplies and EHEAEP	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-
Food and food supplies	-	-	10,187	-	-	-	-	-
Development Costs	-	-	-	-	-	-	-	-
TOTAL OPERATING EXPENSES	69,217	6,550	51,412	35,000	1,322	2,967	3,076	49,296
MANAGEMENT AND GENERAL ALLOCATION	10,510	995	7,806	5,314	201	450	467	7,485
TOTAL EXPENSES AFTER ALLOCATION	\$ 79,726	\$ 7,545	\$ 59,218	\$ 40,314	\$ 1,523	\$ 3,417	\$ 3,544	\$ 56,780
TOTAL UNITS	7,114	114	21,378	617	34	2,967	359	770

See Independent Auditors' Report on Supplemental Information.

URBAN JACKSONVILLE, INC. DBA AGING TRUE
STATEMENT OF FUNCTIONAL EXPENSES REQUIRED BY THE DEPARTMENT OF ELDER AFFAIRS (Continued)
YEAR ENDED SEPTEMBER 30, 2016

	PROGRAM SERVICES						
	Basic Subsidy	Chore Enhancement	Education Training/Group	Financial Risk Reduction Assessment	Financial Risk Reduction Maintenance	Pest Control Maintenance	Referral Assistance
Salaries	\$ -	\$ -	\$ -	\$ 147	\$ 355	\$ -	\$ 82
Payroll taxes and fringe benefits	-	-	-	39	205	-	38
TOTAL PERSONNEL COSTS	-	-	-	185	560	-	119
In-Kind Personnel	-	-	-	-	-	-	-
Travel, conferences and seminars	-	-	-	-	80	-	-
Communications and postage	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Maintenance, repairs and vehicle expense	-	-	-	-	-	-	-
Printing and supplies	-	-	-	-	-	-	-
Building and occupancy cost	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Professional fees, legal, staff development and temporary sta	-	-	-	-	-	-	-
Service providers/Stipends	21,659	315	57,556	-	-	7,266	1,949
Program supplies and EHEAEP	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Food and food supplies	-	-	-	-	-	-	-
Development Costs	-	-	-	-	-	-	-
TOTAL OPERATING EXPENSES	21,659	315	57,556	185	639	7,266	2,068
MANAGEMENT AND GENERAL ALLOCATION	3,289	48	8,739	28	97	1,103	314
TOTAL EXPENSES AFTER ALLOCATION	\$ 24,947	\$ 363	\$ 66,295	\$ 214	\$ 737	\$ 8,369	\$ 2,382
TOTAL UNITS	204	5	417	5	14	145	121

See Independent Auditors' Report on Supplemental Information.

URBAN JACKSONVILLE, INC. DBA AGING TRUE

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

YEAR ENDED SEPTEMBER 30, 2016

	PROGRAM SERVICES				SUPPORTING SERVICES				TOTAL
	Non DOEA-related Services	Non DOEA-related Services	Home Health Services	Total Program Costs	Fund Raising	Unallowable Expenses	Management and General	Total Supporting Services	
Salaries	\$ 177,732	\$ -	\$ 1,203,621	2,228,258	\$ -	\$ -	\$ 575,498	\$ 575,498	\$ 2,803,757
Payroll taxes and fringe benefits	16,902	-	126,448	367,589	-	-	59,532	59,532	427,121
TOTAL PERSONNEL COSTS	194,633	-	1,330,069	2,595,847	-	-	635,030	635,030	3,230,877
In-Kind Personnel	17,515	-	-	296,367	-	-	47,274	47,274	343,641
Travel, conferences and seminars	23,678	-	59,555	128,298	-	-	6,211	6,211	134,509
Communications and postage	35,052	-	18,503	53,555	-	-	14,655	14,655	68,210
Utilities	-	-	-	-	-	-	-	-	-
Advertising	7,154	-	7,777	14,931	-	-	-	-	14,931
Insurance	1,323	-	33,463	47,378	-	-	7,820	7,820	55,198
Maintenance, repairs and vehicle expense	-	-	-	77,197	-	-	-	-	77,197
Printing and supplies	4,780	-	23,013	41,639	-	-	5,976	5,976	47,615
Building and occupancy cost	96,586	-	41,466	191,550	-	-	14,166	14,166	205,716
Equipment	1,765	-	24,807	37,965	-	-	747	747	38,713
Professional fees, legal, staff development and temporary staff	519,695	-	300,685	897,849	-	-	19,720	19,720	917,569
Service providers/Stipends	-	-	4,713	1,662,701	-	-	-	-	1,662,701
Program supplies and EHEAEP	-	-	-	-	-	-	-	-	-
Depreciation	928	-	862	22,442	-	-	13,867	13,867	36,309
Food and food supplies	261,027	-	2,858	821,474	-	-	-	-	821,474
Development Costs	-	-	-	-	-	-	-	-	-
TOTAL OPERATING EXPENSES	1,164,137	-	1,847,772	6,889,194	-	-	765,466	765,466	7,654,660
MANAGEMENT AND GENERAL ALLOCATION	176,757	-	-	765,466	-	-	-	-	-
TOTAL EXPENSES AFTER ALLOCATION	\$ 1,340,894	\$ -	\$ 1,847,772	\$ 7,654,660	\$ -	\$ -	\$ 765,466	\$ 765,466	\$ 7,654,660
TOTAL UNITS	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

See Independent Auditors' Report on Supplemental Information.

**URBAN JACKSONVILLE, INC. DBA AGING TRUE
SCHEDULE OF STATE EARNINGS REQUIRED BY
THE DEPARTMENT OF CHILDREN AND FAMILIES
YEAR ENDED SEPTEMBER 30, 2016**

1	Total Expenditures	\$7,654,660
2	Less Other State and Federal Funds	\$3,491,681
3	Less Non-Match SAMH Funds	\$194,499
4	Less Unallowable Costs per 65E-14, F.A.C.	\$0
5	Total Allowable Expenditures (Sum of lines 1, 2, 3, and 4)	\$3,968,480
6	Maximum Available Earnings (Line 5 times 75%)	\$2,976,360
7	Amount of State Funds Requiring Match	\$0
8	Amount Due to Department (Subtract line 7 from line 6)	\$0

See Independent Auditors' Report on Supplemental Information.

URBAN JACKSONVILLE, INC. DBA AGING TRUE
SCHEDULE OF RELATED PARTY TRANSACTION ADJUSTMENTS
REQUIRED BY THE DEPARTMENT OF CHILDREN AND FAMILIES
YEAR ENDED SEPTEMBER 30, 2016

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

See Independent Auditors' Report on Supplemental Information.

URBAN JACKSONVILLE, INC. DBA AGING TRUE
 SCHEDULE OF PROGRAM/COST CENTER ACTUAL EXPENSES AND REVENUES
 SUBSTANCE ABUSE & MENTAL HEALTH SERVICES
 YEAR ENDED SEPTEMBER 30, 2016

AGENCY: URBAN JACKSONVILLE, INC. DBA AGING TRUE

PART I: ACTUAL FUNDING SOURCES & REVENUES

FUNDING SOURCES & REVENUES A	STATE-DESIGNATED SAMH COST CENTERS										Non-SAMH Cost Center G	Total Funding (F+G) H
	STATE SAMH-FUNDED COST CENTERS						Total for Non-State- Funded SAMH Cost Centers E	Tot. for All State- Designated SAMH Cost Centers (D+E) F	Non-SAMH Cost Center G	Total Funding (F+G) H		
	Mobile Assessment for Seniors			Guardianship								
	In-Home & On- Site B _{1,a}	(CC name) B _{1,b}	Total for Program 1 or Combined (B _{1,a} +...+B _{1,n}) C ₁	Guardianship B _{2,a}	(CC name) B _{2,b}	Total for Program 2 (B _{2,a} +...+B _{2,n}) C ₂						
IA. TOTAL STATE SAMH FUNDING												
(1) Contract #NE038	\$ 132,677	\$ -	\$ 132,677	\$ -	\$ -	\$ -	\$ 132,677	xxxxxxxxx	\$ 132,677	xxxxxxxxx	\$ 132,677	
(2) Contract #NE038	\$ 32,434	\$ -	\$ 32,434	\$ -	\$ -	\$ -	\$ 32,434	xxxxxxxxx	\$ 32,434	xxxxxxxxx	\$ 32,434	
(3) Contract #NE038	\$ -	\$ -	\$ -	\$ 22,814	\$ -	\$ 22,814	\$ 22,814	xxxxxxxxx	\$ 22,814	xxxxxxxxx	\$ 22,814	
(4) Contract #NE038	\$ -	\$ -	\$ -	\$ 6,574	\$ -	\$ 6,574	\$ 6,574	xxxxxxxxx	\$ 6,574	xxxxxxxxx	\$ 6,574	
(5)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	xxxxxxxxx	\$ -	xxxxxxxxx	\$ -	
(6) From Other Districts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	xxxxxxxxx	\$ -	xxxxxxxxx	\$ -	
TOTAL STATE SAMH FUNDING =	\$ 165,111	\$ -	\$ 165,111	\$ 29,388	\$ -	\$ 29,388	\$ 194,499		\$ 194,499	xxxxxxxxx	\$ 194,499	
IB. OTHER GOVT. FUNDING												
(1) Other State Agency Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,675,214	\$ 2,675,214	
(2) Medicaid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(3) Local Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 125,000	\$ 125,000	
(4) Federal Grants and Contracts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,487,766	\$ 1,487,766	
(5) In-kind from local govt. only	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOT. OTHER GOVT. FUNDING =	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,287,980	\$ 4,287,980	
IC. ALL OTHER REVENUES												
(1) 1st & 2nd Party Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(2) 3rd Party Payments (except Medicare)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(3) Medicare	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 185,137	\$ 185,137	
(4) Contributions and Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,893,914	\$ 2,893,914	
(5) Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 321,911	\$ 321,911	
(6) In-kind	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOT. ALL OTHER REVENUES =	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,400,962	\$ 3,400,962	
TOTAL ACTUAL FUNDING =	\$ 165,111	\$ -	\$ 165,111	\$ 29,388	\$ -	\$ 29,388	\$ 194,499		\$ 194,499	\$ 7,688,941	\$ 7,883,441	

See Independent Auditors' Report on Supplemental Information.

URBAN JACKSONVILLE, INC. DBA AGING TRUE
 SCHEDULE OF PROGRAM/COST CENTER ACTUAL EXPENSES AND REVENUES (Continued)
 SUBSTANCE ABUSE & MENTAL HEALTH SERVICES
 YEAR ENDED SEPTEMBER 30, 2016

AGENCY: URBAN JACKSONVILLE, INC. DBA AGING TRUE

PART II: ACTUAL EXPENSES

EXPENSE CATEGORIES A	STATE-DESIGNATED SAMH COST CENTERS										Non-SAMH Cost Center G	Other Support Costs (optional) H	Administration I	Total Expenses (F+G+H+I) J	
	STATE-SAMH-FUNDED COST CENTERS														
	Mobile Assessment for Seniors			Guardianship			Total for State SAMH-Funded Cost Centers (C ₁ +...+C ₂) D	Total for Non-State-Funded SAMH Cost Centers E	Tot. for All State-Designated SAMH Cost Centers (D+E) F						
In-Home & On-Site B _{1,a}	(CC name) B _{1,b}	Total for Program 1 or Combined (B _{1,a} +...+B _{1,n}) C ₁	Guardianship B _{2,a}	(CC name) B _{2,b}	Total for Program 2 (B _{2,a} +...+B _{2,n}) C ₂										
IIA. PERSONNEL EXPENSES															
(1) Salaries	\$ 85,322	\$ -	\$ 85,322	\$ 41,430	\$ -	\$ 41,430	\$ 126,752	\$ -	\$ 126,752	\$ 2,101,507	\$ -	\$ 575,498	\$ 2,803,757		
(2) Fringe Benefits	\$ 21,246	\$ -	\$ 21,246	\$ 16,740	\$ -	\$ 16,740	\$ 37,987	\$ -	\$ 37,987	\$ 329,602	\$ -	\$ 59,532	\$ 427,121		
TOTAL PERSONNEL EXPENSES =	\$ 106,568	\$ -	\$ 106,568	\$ 58,170	\$ -	\$ 58,170	\$ 164,738	\$ -	\$ 164,738	\$ 2,431,109	\$ -	\$ 635,030	\$ 3,230,877		
IIIB. OTHER EXPENSES															
(1) Building Occupancy	\$ 7,700	\$ -	\$ 7,700	\$ 1,700	\$ -	\$ 1,700	\$ 9,400	\$ -	\$ 9,400	\$ 179,650	\$ -	\$ 14,166	\$ 203,216		
(2) Professional Services	\$ 2,300	\$ -	\$ 2,300	\$ -	\$ -	\$ -	\$ 2,300	\$ -	\$ 2,300	\$ 895,549	\$ -	\$ 19,720	\$ 917,569		
(3) Travel	\$ 5,600	\$ -	\$ 5,600	\$ 3,100	\$ -	\$ 3,100	\$ 8,700	\$ -	\$ 8,700	\$ 119,598	\$ -	\$ 6,211	\$ 134,509		
(4) Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,965	\$ -	\$ 747	\$ 38,713		
(5) Food Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 821,474	\$ -	\$ -	\$ 821,474		
(6) Medical and Pharmacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
(7) Subcontracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,662,701	\$ -	\$ -	\$ 1,662,701		
(8) Insurance	\$ 2,300	\$ -	\$ 2,300	\$ -	\$ -	\$ -	\$ 2,300	\$ -	\$ 2,300	\$ 45,078	\$ -	\$ 7,820	\$ 55,198		
(9) Interest Paid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
(10) Operating Supplies & Expenses	\$ 2,807	\$ -	\$ 2,807	\$ 1,200	\$ -	\$ 1,200	\$ 4,007	\$ -	\$ 4,007	\$ 205,756	\$ -	\$ 34,498	\$ 244,261		
(11) Other	\$ 2,500	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ 2,500		
(12) Donated Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 296,367	\$ -	\$ 47,274	\$ 343,641		
TOTAL OTHER EXPENSES =	\$ 23,207	\$ -	\$ 23,207	\$ 6,000	\$ -	\$ 6,000	\$ 29,207	\$ -	\$ 29,207	\$ 4,264,139	\$ -	\$ 130,436	\$ 4,423,783		
TOT. PERSONNEL & OTH. EXP. =	\$ 129,776	\$ -	\$ 129,776	\$ 64,170	\$ -	\$ 64,170	\$ 193,946	\$ -	\$ 193,946	\$ 6,695,248	\$ -	\$ 765,466	\$ 7,654,660		
IIIC. DISTRIBUTED IN-DIRECT COSTS															
(a) Other Support Costs (Optional)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
(b) Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 765,466	\$ -	\$ -	\$ -		
TOT. DISTR'D INDIRECT COSTS =	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 765,466	\$ -	\$ -	\$ -		
TOTAL ACTUAL OPER. EXPENSES =	\$ 129,776	\$ -	\$ 129,776	\$ 64,170	\$ -	\$ 64,170	\$ 193,946	\$ -	\$ 193,946	\$ 7,460,715	\$ -	\$ -	\$ 7,654,660		
IIID. UNALLOWABLE COSTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		
TOT. ALLOWABLE OPERATING EXP. =	\$ 129,776	\$ -	\$ 129,776	\$ 64,170	\$ -	\$ 64,170	\$ 193,946	\$ -	\$ 193,946	\$ 7,460,715	\$ -	\$ -	\$ 7,654,660		
IIIE. CAPITAL EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -		

See Independent Auditors' Report on Supplemental Information.

**URBAN JACKSONVILLE, INC. DBA AGING TRUE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
YEAR ENDED SEPTEMBER 30, 2016**

Federal / State Agency, Pass-through Entity <u>Federal Program / State Project</u>	CFDA / CSFA <u>Number</u>	Pass-through Entity Identifying / Contract <u>Grant Number</u>	<u>Expenditures</u>	<u>Transfers to Subrecipients</u>
U.S. Department of Health and Human Services				
Pass-through Florida Department of Elder Affairs				
Pass-through Northeast Florida Area Agency on Aging, Inc., d/b/a ElderSource				
Aging Cluster:				
Special Programs for the Aging, Title III, Part B	93.044	A115UJ	\$ 66,744	\$ -
Special Programs for the Aging, Title III, Part B	93.044	A116UJ	276,130	-
Special Programs for the Aging, Title III, Part C	93.045	A115UJ	26,464	-
Special Programs for the Aging, Title III, Part C	93.045	A116UJ	46,658	-
Special Programs for the Aging, Title III, Part C	93.045	A115UJ	112,645	-
Special Programs for the Aging, Title III, Part C	93.045	A116UJ	520,090	-
Nutrition Services Incentive Program	93.053	R015UJ	207,366	-
Total Aging Cluster			<u>1,256,097</u>	-
National Family Caregiver Support, Title III E	93.052	A115UJ	35,306	-
National Family Caregiver Support, Title III E	93.052	A116UJ	181,803	-
Special Programs for the Aging, Title III, Part D	93.043	A115UJ	14,560	-
Special Programs for the Aging, Title III, Part D	93.043	A116UJ	-	-
Total U.S. Department of Health and Human Services			<u>1,487,766</u>	-
Total Expenditures of Federal Awards			<u>\$ 1,487,766</u>	<u>\$ -</u>
Florida Department of Elder Affairs				
Pass-through Northeast Florida Area Agency on Aging, Inc., d/b/a ElderSource				
Community Care for the Elderly	65.010	C015UJ	\$ 1,692,872	\$ -
		C016UJ	372,804	-
Home Care for the Elderly	65.001	H015UJ	101,067	-
		H016UJ	30,416	-
Alzheimer's Disease Initiative	65.004	Z115UJ	209,168	-
		Z016UJ	65,566	-
R.E.L.I.E.F. Program	65.006	R015UJ	150,292	-
		R016UJ	53,028	-
Total Florida Department of Elder Affairs			<u>2,675,214</u>	-
Florida Department of Children and Families				
Alcohol, Drug Abuse, and Mental Health/Guardianship	60.053	NE038	22,814	-
	60.053	DH682	6,574	-
Alcohol, Drug Abuse, and Mental Health/MAS	60.053	DH687	132,677	-
	60.053	LS038	32,434	-
Total Florida Department of Children and Families			<u>194,499</u>	-
Total Expenditures of State Financial Assistance			<u>\$ 2,869,714</u>	<u>\$ -</u>

See accompanying notes to schedule of expenditures of federal awards and state financial assistance.

URBAN JACKSONVILLE, INC. DBA AGING TRUE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE
FINANCIAL ASSISTANCE
SEPTEMBER 30, 2016

Note 1: Basis of Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal and state award activity of Urban Jacksonville, Inc. DBA Aging True under programs of the federal and state governments for the year ended September 30, 2016. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and Chapter 10.650 Rule of the Auditor General of the state of Florida. Because the Schedule presents only a selected portion of the operations of the Urban Jacksonville, Inc. DBA Aging True it is not intended to and does not present the financial position, changes in net assets, or cash flows of Urban Jacksonville, Inc. DBA Aging True.

Note 2: Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Entire program costs, including the Organization's portion, are more than shown. Such expenditures are recognized following the cost principles contained in Title 2 U.S. *Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursements.

URBAN JACKSONVILLE, INC. DBA AGING TRUE
 SCHEDULE OF SOURCE AND EXPENDITURE OF CITY GRANT FUNDS
 PER ORDINANCE CODE CHAPTER 118.205(E)
 YEAR ENDED SEPTEMBER 30, 2016

City of Jacksonville Public Service Grant

Program Title: Meals on Wheels
 Contract Number: 6998-34
 Contract Period: 10/01/2015 - 09/30/2016
 Award Amount: \$125,000.00

Receipt of City Funds

	9/30/2016
Amount of Award (per City Budget Ordinance)	\$ 125,000
Amount received this period	(125,000)
Amount Remaining to be Distributed	\$ -

Expenditures of City Funds

	Budgeted	Actual	Balance Remaining
Salaries	\$ 30,768	\$ 30,768	\$ -
FICA & Med Tax	2,354	2,354	-
Health Insurance	1,500	1,500	-
Client Direct Expenses (Meals)	64,806	64,806	-
Vehicle Fuel & Maintenance	20,000	20,000	-
Vehicle Insurance	5,572	5,572	-
Total	\$ 125,000	\$ 125,000	\$ -

See Independent Auditors' Report on Supplemental Information.



WATKINS, WARD and STAFFORD
 Professional Limited Liability Company
 Certified Public Accountants

James L. Stafford, CPA	Kimberly S. Caskey, CPA
Harry W. Stevens, CPA	Susan M. Lummus, CPA
S. Keith Winfield, CPA	Thomas J. Browder, CPA
William B. Stagers, CPA	Stephen D. Flake, CPA
Michael W. McCully, CPA	John N. Russell, CPA
Mort Stroud, CPA	Thomas A. Davis, CPA
R. Steve Sinclair, CPA	Anita L. Goodrum, CPA
Marsha L. McDonald, CPA	Ricky D. Allen, CPA
Wanda S. Holley, CPA	Jason D. Brooks, CPA
Robin Y. McCormick, CPA/PFS	Robert E. Cordle, Jr., CPA
J. Randy Scrivner, CPA	Perry C. Rackley, Jr., CPA

**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***

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

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 Urban Jacksonville, Inc., DBA Aging True (the “Organization”), (a not for profit corporation), which comprise the statements of financial position as of September 30, 2016, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to financial statements, and have issued our report thereon dated January 11, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Urban Jacksonville, Inc., DBA Aging True’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 Urban Jacksonville, Inc., DBA Aging True’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 a 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 Urban Jacksonville, Inc., DBA Aging True'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 organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Starkville, Mississippi
January 11, 2017

Watkins Ward and Stafford, PLLC

Florida Firm License # AD 65746



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND STATE PROJECT AND ON INTERNAL CONTROL
OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE AND
CHAPTER 10.650 RULES OF THE AUDITOR GENERAL**

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

Report on Compliance for Each Major Federal Program and State Project

We have audited Urban Jacksonville, Inc., DBA Aging True's ("the Organization") (a not for profit corporation), compliance with the types of compliance requirements described in the OMB Compliance Supplement and the requirements described in the Executive Office of the Governor's State Projects Compliance Supplement that could have a direct and material effect on each of Urban Jacksonville, Inc. DBA Aging True's major federal programs and state projects for the year ended September 30, 2016. Urban Jacksonville, Inc. DBA Aging True's major federal programs and state projects are identified in the summary of auditors' results section of the accompanying schedule of findings.

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 Urban Jacksonville, Inc. DBA Aging True'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; Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*; Chapter 691-5, Schedule of Expenditures of State Financial Assistance, Rules of the Department of Financial Services, and Chapter 10.650 Rules of the Auditor General. Those standards, the Uniform Guidance, 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 Urban Jacksonville, Inc. DBA Aging True'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 of Urban Jacksonville, Inc. DBA Aging True's compliance.

Opinion on Each Major Federal Program

In our opinion, Urban Jacksonville, Inc. DBA Aging True 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 September 30, 2016.

Report on Internal Control Over Compliance

Management of Urban Jacksonville, Inc. DBA Aging True 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 Urban Jacksonville, Inc. DBA Aging True's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program and 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 to test and report on internal control over compliance in accordance with the Uniform Guidance 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 Urban Jacksonville, Inc. DBA Aging True'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 the Uniform Guidance and Chapter 10.650 Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.

Starkville, Mississippi
January 11, 2017

Watkins Ward and Stafford, PLLC

Florida Firm License #AD65746

**URBAN JACKSONVILLE, INC. DBA AGING TRUE
SCHEDULE OF FINDINGS –
FEDERAL PROGRAMS AND STATE PROJECTS
SEPTEMBER 30, 2016**

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements _____ Unmodified

Internal control over financial reporting:

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

Noncompliance material to financial statements noted _____ yes X no

Federal Awards and State Financial Assistance:

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

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

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

Any audit findings disclosed as required by Section 200.516(a) of the Uniform Guidance Subpart F? _____ yes X no

**URBAN JACKSONVILLE, INC. DBA AGING TRUE
SCHEDULE OF FINDINGS -
FEDERAL PROGRAMS AND STATE PROJECTS
SEPTEMBER 30, 2016**

SECTION I - SUMMARY OF AUDITORS' RESULTS (Continued)

Federal Awards and State Financial Assistance Continued

Identification of major federal programs and state projects:

<u>Name of Federal Program or Cluster</u>	<u>CFDA Number</u>
US Department of Health and Human Services	
Pass-through Florida Department of Elder Affairs	
Pass-through Northeast Florida Area Agency on Aging, Inc.	
Special Programs for the Aging – Title III, Part B	93.044
Special Programs for the Aging – Title III, Part C	93.045
Nutrition Services Incentive Program	93.053
Special Programs for the Aging – Title III, Part D	93.043
Special Programs for the Aging – Title III, Part E	93.052

<u>Name of State Project</u>	<u>CSFA Number</u>
Florida Department of Elder Affairs	
Community Care for the Elderly	65.010

Dollar threshold used to distinguish between
Type A and Type B programs for federal awards: \$750,000

Dollar threshold used to distinguish between
Type A and Type B projects for major state
financial assistance: \$300,000

Auditee qualified as low-risk auditee pursuant to the Uniform Guidance X YES NO

SECTION II - FINANCIAL STATEMENT FINDINGS

No findings were reported.

**URBAN JACKSONVILLE, INC. DBA AGING TRUE
SCHEDULE OF FINDINGS -
FEDERAL PROGRAMS AND STATE PROJECTS
SEPTEMBER 30, 2016**

SECTION III - FEDERAL AWARD and STATE FINANCIAL ASSISTANCE FINDINGS

No findings were reported.

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

No findings were reported.

SECTION V - FINANCIAL ASSISTANCE - MANAGEMENT LETTER

No letter was issued.