

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

**FINANCIAL STATEMENTS
AND SUPPLEMENTAL INFORMATION**

YEAR ENDED SEPTEMBER 30, 2017

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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, 2017, 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, 2017, 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 and state financial assistance, 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, Rule 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.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 18, 2018, 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 18, 2018

Watkins Ward and Stafford, PLLC

Florida Firm License #AD65746

**URBAN JACKSONVILLE, INC. DBA AGING TRUE
STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2017**

ASSETS

CURRENT ASSETS	
Cash	\$ 657,710
Accounts receivable (net of allowance of \$5,396)	1,593,146
Prepaid expenses	<u>15,969</u>
TOTAL CURRENT ASSETS	2,266,825
PROPERTY AND EQUIPMENT, net	46,483
PLEDGE RECEIVABLE	<u>600,000</u>
TOTAL ASSETS	<u><u>\$ 2,913,308</u></u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES	
Accounts payable and accrued expenses	\$ 659,408
Due to affiliate	36,929
Deferred revenue	<u>666,908</u>
TOTAL CURRENT LIABILITIES	<u>1,363,245</u>
COMMITMENTS AND CONTINGENCIES	-
NET ASSETS	
Unrestricted	<u>1,550,063</u>
TOTAL NET ASSETS	<u>1,550,063</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 2,913,308</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, 2017**

REVENUES	
Grant revenue	\$ 5,323,292
Client fee revenue	1,243
Contract matching revenue	884,705
Other revenue	<u>2,014,434</u>
TOTAL REVENUES	<u>8,223,674</u>
PROGRAM COSTS	
Service coordination	1,730,325
In-Home services	5,213,240
Community services	<u>339,510</u>
TOTAL PROGRAM COSTS	7,283,075
MANAGEMENT AND GENERAL	<u>813,622</u>
TOTAL EXPENSES	<u>8,096,697</u>
CHANGE IN NET ASSETS	126,977
NET ASSETS - BEGINNING OF YEAR	<u>1,423,086</u>
NET ASSETS - END OF YEAR	<u><u>\$ 1,550,063</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, 2017**

CASH FLOWS FROM OPERATING ACTIVITIES	
Change in net assets	\$ 126,977
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation and amortization	17,602
Provision for doubtful accounts	(187,340)
Change in operating assets and liabilities:	
Accounts receivable	(121,324)
Prepaid expenses	9,961
Accounts payable and accrued expenses	34,543
Deferred revenue	<u>(61,575)</u>
NET CASH USED BY OPERATING ACTIVITIES	<u>(181,156)</u>
 CASH FLOWS FROM INVESTING ACTIVITIES	
Purchase of property and equipment	(11,875)
Collection on pledge receivable	<u>400,000</u>
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>388,125</u>
 CASH FLOWS FROM FINANCING ACTIVITIES	
Increase in due from affiliate	<u>390,314</u>
 NET INCREASE IN CASH	 597,283
 CASH - BEGINNING OF YEAR	 <u>60,427</u>
 CASH - END OF YEAR	 <u><u>\$ 657,710</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, 2017

	PROGRAM SERVICES			Total Program Costs	SUPPORTING SERVICES	TOTAL
	Service Coordination	In-Home Services	Community Services		Management and General	
Salaries	\$ 429,634	\$ 2,083,001	\$ -	\$ 2,512,636	\$ 285,400	\$ 2,798,035
Payroll taxes and fringe benefits	95,438	295,176	-	390,614	44,368	434,982
TOTAL PERSONNEL COSTS	525,072	2,378,178	-	2,903,250	329,768	3,233,018
Inkind Personnel	-	468,048	-	468,048	53,164	521,211
Travel, conferences and seminars	60,349	43,163	-	103,512	11,757	115,269
Communications and postage	-	64,189	-	64,189	7,291	71,480
Advertising	-	4,020	-	4,020	8,281	12,301
Insurance	2,976	89,741	-	92,717	43,662	136,379
Maintenance, repairs and vehicle expense	-	88,199	-	88,199	10,018	98,217
Printing and supplies	12,602	13,014	-	25,616	2,910	28,526
Building and occupancy cost	12,226	1,236	-	13,462	146,887	160,348
Equipment	-	30,852	-	30,852	3,504	34,357
Professional fees, legal, staff development and temporary staff	806,403	191,797	5,128	1,003,328	113,964	1,117,292
Service providers	150,135	1,491,768	269,138	1,911,041	-	1,911,041
Depreciation	-	431	-	431	17,171	17,602
Food and food supplies	160,562	348,605	65,244	574,411	65,245	639,656
TOTAL OPERATING EXPENSES	1,205,253	2,835,062	339,510	4,379,825	483,854	4,863,679
TOTAL EXPENSES	\$ 1,730,325	\$ 5,213,240	\$ 339,510	\$ 7,283,075	\$ 813,622	\$ 8,096,697

The accompanying notes 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, 2017:

Leasehold improvements	\$ 120,202
Equipment	637,600
	<u>757,802</u>
Less Accumulated depreciation and amortization	<u>(711,319)</u>
Leasehold improvements and equipment, net	<u>\$ 46,483</u>

Depreciation and amortization expense for the year ended September 30, 2017, was \$17,602.

NOTE 3 - RELATED PARTY TRANSACTIONS

Accounting and Administrative Fees Expense

During the year, the Organization received administrative, accounting, planning and other services from the Foundation. For the year ended September 30, 2017 the amount paid for these services were \$371,080 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, 2017, the amount paid for the office premise lease was \$160,348 (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, 2017, the total amount of the pledge receivable is \$600,000. 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, 2017, the amount paid for these dietary services was \$638,454.

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, 2017, the amount due to the Foundation was \$36,929.

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, 2017, was \$521,211.

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. No contributions were made by the Organization for the calendar year ended December 31, 2017. For the fiscal year ended September 30, 2017, the Organization's contributions were \$0.

**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, 2017, the fund balances amounted to \$234,306.

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, 2017; 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, 2017, are as follows:

<u>YEAR ENDING SEPTEMBER 30,</u>	<u>AMOUNT</u>
2018	\$ 205,590
2019	-0-
2020	-0-
2021	-0-
2022	-0-
Thereafter	- 0-
	<u>\$ 205,590</u>

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

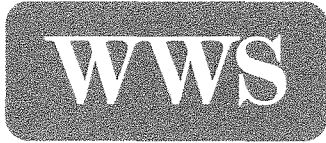
NOTE 6 - COMMITMENTS AND CONTINGENCIES (Continued)

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 18, 2018, 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.



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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, 2017 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 18, 2018

Watkins Ward and Stafford, PLLC

Florida Firm License # AD 65746

SUPPLEMENTAL INFORMATION

URBAN JACKSONVILLE, INC. DBA AGING TRUE
SCHEDULE OF REVENUE BY SOURCE
YEAR ENDED SEPTEMBER 30, 2017

Program Name or Other Source of Funds	Program Description	Contract Number	Amount
NE Florida Area Agency on Aging, d/b/a ElderSource	III-B	A017UJ	\$ 266,019
	III-C1	A017UJ	62,113
	III-C2	A017UJ	430,213
	III-E	A017UJ	237,892
	CCE	C017UJ	2,411,667
	HCE	H017UJ	226,287
	ADI	Z017UJ	426,240
	LSP	L017A	161,407
	Baptist Grant		18,470
	United Way funds		57,157
	DOEA Relief		162,981
	VA-CDC		46,820
	U.S. Department of Agriculture	USDA/NSIP	A017UJ
Department of Children and Families			
	ADM/Guardianship	DH682	46,177
	MAS	DH687	163,024
Florida Agency for Health Care Administration	Care Transitions		19,523
	Life Care		16,233
	Rapp Jax		71,283
	Private Pay		38,479
	Donations		6,091
	Sunshine St		153,623
	United Healthcare		99,049
City of Jacksonville Misc. Appropriations	Public Service Grants		131,037
Cathedral Foundation, Inc.	Contract Matching		363,493
	Contract In-Kind Match		521,211
CFI SDC Income			58,468
Project Income	III-B		988
	III-C1		254
Home Health Agency			1,626,729
Miscellaneous Income	Various sources		329,236
TOTAL REVENUE			\$ 8,223,674

See Report of Independent Certified Public Accountants on Supplemental Information.

URBAN JACKSONVILLE, INC. DBA AGING TRUE
STATEMENT OF FUNCTIONAL EXPENSES REQUIRED BY THE DEPARTMENT OF ELDER AFFAIRS
YEAR ENDED SEPTEMBER 30, 2017

	PROGRAM SERVICES						
	Adult Day Care	Case Management	Case Aide	Chore	Caregiver Training/ Support Individual	Companionship	Congregate Meals
Salaries	\$ -	\$ 171,117	\$ 13,159	\$ 9,645	\$ 8,711	\$ -	\$ -
Payroll taxes and fringe benefits	-	46,975	2,155	1,580	1,427	-	-
TOTAL PERSONNEL COSTS	-	218,092	15,314	11,225	10,138	-	-
In-Kind Personnel	-	-	-	-	2,722	-	-
Travel, conferences and seminars	-	52,706	-	2,103	589	-	-
Communications and postage	-	-	-	-	1,178	-	-
Utilities	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Maintenance, repairs and vehicle expense	-	-	-	-	-	-	-
Printing and supplies	-	-	-	-	2,455	-	-
Building and occupancy cost	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Professional fees, legal, staff development and temporary staf	-	3,213	-	889	1,964	-	-
Service providers/Stipends	132,079	89,916	9,830	8,726	-	8,156	-
Program supplies and EHEAEP	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Food and food supplies	-	-	-	-	1,964	-	65,244
Development Costs	-	-	-	-	-	-	0
TOTAL OPERATING EXPENSES	132,079	363,927	25,144	22,942	21,009	8,156	65,244
MANAGEMENT AND GENERAL ALLOCATION	19,396	53,444	3,692	3,369	3,085	1,198	9,581
TOTAL EXPENSES AFTER ALLOCATION	\$ 151,475	\$ 417,371	\$ 28,836	\$ 26,311	\$ 24,094	\$ 9,354	\$ 74,825
TOTAL UNITS	13,026	5,114	782	847	381	394	11,993

See Report of Independent Certified Public Accountants 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, 2017

	PROGRAM SERVICES						
	Direct	GECI	Education/	Emergency	Emergency	Home	
	Pay Sitter	Individual	Training	Alert	Home Delivered	Delivered	
			Response	Material Aid	Meals	Meals	
Salaries	\$ -	\$ 883	\$ -	\$ 1,224	\$ -	\$ 1,212	\$ 311,755
Payroll taxes and fringe benefits	-	145	-	201	-	199	63,951
TOTAL PERSONNEL COSTS	-	1,028	-	1,425	-	1,411	375,706
In-Kind Personnel	-	-	-	-	-	-	326,615
Travel, conferences and seminars	-	-	-	-	-	-	-
Communications and postage	-	-	-	-	-	-	41,327
Utilities	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	34,524
Maintenance, repairs and vehicle expense	-	-	-	-	-	-	88,199
Printing and supplies	-	-	-	-	-	-	-
Building and occupancy cost	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	3,083
Professional fees, legal, staff development and temporary staff	-	-	13,518	-	-	-	19,464
Service providers/Stipends	1,980	-	-	49,520	30,761	23,030	-
Program supplies and EHEAEP	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Food and food supplies	-	-	-	-	-	-	343,107
Development Costs	-	-	-	-	-	-	-
TOTAL OPERATING EXPENSES	1,980	1,028	13,518	50,945	30,761	24,440	1,232,025
MANAGEMENT AND GENERAL ALLOCATION	291	151	1,985	7,482	4,517	180,927	180,927
TOTAL EXPENSE AFTER ALLOCATION	\$ 2,271	\$ 1,179	\$ 15,503	\$ 58,427	\$ 35,278	\$ 205,368	\$ 1,412,952
TOTAL UNITS	N/A	24	287	45,487	30,761	188,600	188,600

See Report of Independent Certified Public Accountants 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, 2017

	PROGRAM SERVICES						Respite
	Homemaker	Housing Improvement	Nutrition Education	Intake	Personal Care	Pest Control	
Salaries	\$ 113,236	\$ -	\$ 7,725	\$ 1,263	\$ 86,888	\$ -	\$ 245,942
Payroll taxes and fringe benefits	18,459	-	1,265	275	14,230	-	40,279
TOTAL PERSONNEL COSTS	131,694	-	8,990	1,539	101,118	-	286,220
In-Kind Personnel	22,630	-	-	-	-	-	116,081
Travel, conferences and seminars	-	-	-	-	-	-	-
Communications and postage	1,810	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Maintenance, repairs and vehicle expense	-	-	-	-	-	-	-
Printing and supplies	4,526	-	-	-	-	-	-
Building and occupancy cost	-	-	-	-	-	-	-
Equipments	-	-	-	-	-	-	-
Professional fees, legal, staff development and temporary staff	-	-	3,226	-	-	-	-
Service Providers/Stipends	443,514	96,168	-	-	217,927	200	479,641
Program supplies and EHEAEP	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Food and food supplies	-	-	-	-	-	-	-
Development Costs	-	-	-	-	-	-	-
TOTAL OPERATING EXPENSES	604,175	96,168	12,216	1,539	319,045	200	881,942
MANAGEMENT AND GENERAL ALLOCATION	88,725	14,123	1,794	226	46,853	29	129,516
TOTAL EXPENSES AFTER ALLOCATION	\$ 692,900	\$ 110,291	\$ 14,010	\$ 1,765	\$ 365,898	\$ 229	\$ 1,011,459
TOTAL UNITS	29,325	1,733	1,733	12	15,710	4	90,190

See Report of Independent Certified Public Accountants 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, 2017

	PROGRAM SERVICES						
	Respite - Facility	Nutritional Counseling	Respite/ RELIEF Program	Screening and Assessment	Nutrition Screening	Specialized Medical Equipment and Supplies	Counseling Mental Health Screening
Salaries	\$ -	\$ 2,434	\$ 22,984	\$ 38,985	\$ 3,792	\$ -	\$ 74,369
Payroll taxes and fringe benefits	-	399	3,025	6,385	621	-	9,172
TOTAL PERSONNEL COSTS	-	2,833	26,010	45,369	4,413	-	83,541
In-Kind Personnel	-	-	-	-	-	-	-
Travel, conferences and seminars	-	-	298	-	-	-	7,643
Communications and postage	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Maintenance, repairs and vehicle expense	-	-	-	-	-	-	-
Printing and supplies	-	-	-	-	-	-	-
Building and occupancy cost	-	-	1,236	-	-	-	7,643
Equipment	-	-	-	-	-	-	-
Professional fees, legal, staff development and temporary staff	410	1,010	2,500	-	-	-	28,302
Service providers/Stipends	55,028	-	-	-	-	163,635	25,568
Program supplies and EHEAEP	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Food and food supplies	-	-	2,333	-	-	-	-
Development Costs	-	-	-	-	-	-	-
TOTAL OPERATING EXPENSES	55,438	3,843	32,376	45,369	4,413	163,635	152,698
MANAGEMENT AND GENERAL ALLOCATION	8,141	564	4,755	6,663	648	24,030	22,424
TOTAL EXPENSES AFTER ALLOCATION	<u>\$ 63,579</u>	<u>\$ 4,407</u>	<u>\$ 37,131</u>	<u>\$ 52,032</u>	<u>\$ 5,061</u>	<u>\$ 187,666</u>	<u>\$ 175,122</u>
TOTAL UNITS	<u>5,256</u>	<u>66</u>	<u>1,308</u>	<u>1,498</u>	<u>127</u>	<u>163,635</u>	<u>1,594</u>

See Report of Independent Certified Public Accountants on Supplemental Information.

URBAN JACKSONVILLE, INC. DBA AGING TRUE
STATEMENT OF FUNCTIONAL EXPENSES REQUIRED BY THE DEPARTMENT OF ELDER AFFAIRS
YEAR ENDED SEPTEMBER 30, 2017

	PROGRAM SERVICES						
	Basic Subsidy	Occupational Therapy	Education Training/Group	Financial Risk Reduction Assessment	Financial Risk Reduction Maintenance	Pest Control Maintenance	Physical Therapy
Salaries	\$ -	\$ -	\$ -	\$ 58	\$ 750	\$ -	\$ -
Payroll taxes and fringe benefits	-	-	-	10	123	-	-
TOTAL PERSONNEL COSTS	-	-	-	68	873	-	-
In-Kind Personnel	-	-	-	-	-	-	-
Travel, conferences and seminars	-	-	-	-	-	-	-
Communications and postage	-	-	-	-	-	-	-
Utilities	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-
Insurance	-	-	-	-	-	-	-
Maintenance, repairs and vehicle expense	-	-	-	-	-	-	-
Printing and supplies	-	-	12,602	-	-	-	-
Building and occupancy cost	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-
Professional fees, legal, staff development and temporary sta	-	196	-	-	-	-	7,518
Service providers/Stipends	49,290	-	23,519	-	-	1,250	1,302
Program supplies and EHEAEP	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-
Food and food supplies	-	-	-	-	-	-	-
Development Costs	-	-	-	-	-	-	-
TOTAL OPERATING EXPENSES	49,290	196	36,120	68	873	1,250	8,820
MANAGEMENT AND GENERAL ALLOCATION	7,238	29	5,304	10	128	184	1,295
TOTAL EXPENSES AFTER ALLOCATION	<u>\$ 56,528</u>	<u>\$ 225</u>	<u>\$ 41,425</u>	<u>\$ 78</u>	<u>\$ 1,001</u>	<u>\$ 1,434</u>	<u>\$ 10,115</u>
TOTAL UNITS	<u>465</u>	<u>2</u>	<u>260</u>	<u>2</u>	<u>19</u>	<u>25</u>	<u>-</u>

See Report of Independent Certified Public Accountants 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, 2017

	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	\$ 122,823	\$ -	\$ 1,273,679	2,512,636	\$ -	\$ -	\$ 285,400	\$ 285,400	\$ 2,798,035
Payroll taxes and fringe benefits	29,179	-	150,563	390,614	-	-	44,368	44,368	434,982
TOTAL PERSONNEL COSTS	152,002	-	1,424,242	2,903,250	-	-	329,768	329,768	3,233,018
In-Kind Personnel	-	-	-	468,048	-	-	53,164	53,164	521,211
Travel, conferences and seminars	-	-	40,173	103,512	-	-	11,757	11,757	115,269
Communications and postage	-	-	19,873	64,189	-	-	7,291	7,291	71,480
Utilities	-	-	-	-	-	-	-	-	-
Advertising	-	-	4,020	4,020	-	-	8,281	8,281	12,301
Insurance	2,976	-	55,217	92,717	-	-	43,662	43,662	136,379
Maintenance, repairs and vehicle expense	-	-	-	88,199	-	-	10,018	10,018	98,217
Printing and supplies	-	-	6,034	25,616	-	-	2,910	2,910	28,526
Building and occupancy cost	4,583	-	-	13,462	-	-	146,887	146,887	160,348
Equipment	-	-	27,769	30,852	-	-	3,504	3,504	34,357
Professional fees, legal, staff development and temporary staff	752,646	-	163,755	1,003,328	-	-	113,964	113,964	1,117,292
Service providers/Stipends	-	-	-	1,911,041	-	-	-	-	1,911,041
Program supplies and EHEAEP	-	-	-	-	-	-	-	-	-
Depreciation	-	-	431	431	-	-	17,171	17,171	17,602
Food and food supplies	160,562	-	1,202	574,411	-	-	65,245	65,245	639,656
Development Costs	-	-	-	-	-	-	-	-	-
TOTAL OPERATING EXPENSES	1,072,769	-	1,742,715	7,283,075	-	-	813,622	813,622	8,096,697
MANAGEMENT AND GENERAL ALLOCATION	157,540	-	-	990,960	-	-	-	-	-
TOTAL EXPENSES AFTER ALLOCATION	\$ 1,230,309	\$ -	\$ 1,742,715	\$ 8,274,035	\$ -	\$ -	\$ 813,622	\$ 813,622	\$ 8,096,697
TOTAL UNITS	0.00	N/A	1,742,715	N/A	N/A	N/A	N/A	N/A	N/A

See Report of Independent Certified Public Accountants 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, 2017**

1	Total Expenditures	\$8,096,697
2	Less Other State and Federal Funds	\$4,503,146
3	Less Non-Match SAMH Funds	\$23,340
4	Less Unallowable Costs per 65E-14, F.A.C.	\$0
5	Total Allowable Expenditures (Sum of lines 1, 2, 3, and 4)	\$3,570,210
6	Maximum Available Earnings (Line 5 times 75%)	\$2,677,658
7	Amount of State Funds Requiring Match	\$175,526
8	Amount Due to Department if Negative (Subtract line 7 from line 6)	\$2,502,132

See Report of Independent Certified Public Accountants 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, 2017**

	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 Report of Independent Certified Public Accountants 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, 2017

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 State SAMH-Funded Cost Centers (C ₁ +...+C ₄) D	Total for Non-State- Funded SAMH Cost Centers E	Tot. for All State- Designated SAMH Cost Centers (D+E) F			
	Mobile Assessment for Seniors			Guardianship								
	In-Home & On- Site B _{1a}	(CC name) B _{1b}	Total for Program 1 or Combined (B _{1a} +...+B _{1n}) C ₁	Guardianship B _{2a}	(CC name) B _{2b}	Total for Program 2 (B _{2a} +...+B _{2n}) C ₂						
IA. TOTAL STATE SAMH FUNDING												
(1) Contract #LS0318	\$ 163,024	\$ -	\$ 163,024	\$ -	\$ -	\$ -	\$ 163,024	xxxxxxxxxx	\$ 163,024	xxxxxxxxxx	\$ 163,024	
(2) Contract #LS0318	\$ 46,177	\$ -	\$ 46,177	\$ -	\$ -	\$ -	\$ 46,177	xxxxxxxxxx	\$ 46,177	xxxxxxxxxx	\$ 46,177	
(3) Contract #LS0318	\$ -	\$ -	\$ -	\$ 46,177	\$ -	\$ -	\$ 46,177	xxxxxxxxxx	\$ 46,177	xxxxxxxxxx	\$ 46,177	
(4) Contract #LS0318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	xxxxxxxxxx	\$ -	xxxxxxxxxx	\$ -	
(5) Contract #LS0318	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	xxxxxxxxxx	\$ -	xxxxxxxxxx	\$ -	
(6) From Other Districts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	xxxxxxxxxx	\$ -	xxxxxxxxxx	\$ -	
TOTAL STATE SAMH FUNDING =	\$ 209,201	\$ -	\$ 209,201	\$ 46,177	\$ -	\$ 46,177	\$ 255,378	\$ -	\$ 255,378	xxxxxxxxxx	\$ 255,378	
IB. OTHER GOVT. FUNDING												
(1) Other State Agency Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,435,402	\$ 3,435,402	
(2) Medicaid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(3) Local Government	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(4) Federal Grants and Contracts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,067,745	\$ 1,067,745	
(5) In-kind from local govt. only	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOT. OTHER GOVT. FUNDING =	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,503,146	\$ 4,503,146	
IC. ALL OTHER REVENUES												
(1) 1st & 2nd Party Payments	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(2) 3rd Party Payments (except Medicare)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(3) Medicare	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(4) Contributions and Donations	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 494,530	\$ 494,530	
(5) Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,449,408	\$ 2,449,408	
(6) In-kind	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 521,211	\$ 521,211	
TOT. ALL OTHER REVENUES =	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,465,150	\$ 3,465,150	
TOTAL ACTUAL FUNDING =	\$ 209,201	\$ -	\$ 209,201	\$ 46,177	\$ -	\$ 46,177	\$ 255,378	\$ -	\$ 255,378	\$ 7,968,296	\$ 8,223,674	

See Report of Independent Certified Public Accountants on Supplemental Information.

URBAN JACKSONVILLE, INC. DBA AGING TRUE
 SCHEDULE OF PROGRAM/COST CENTER ACTUAL EXPENSES AND REVENUES SCHEDULE (Continued)
 SUBSTANCE ABUSE & MENTAL HEALTH SERVICES
 YEAR ENDED SEPTEMBER 30, 2017

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						Total for State SAMH-Funded Cost Centers (C ₁ +...+C ₄) 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 _{1a}	(CC name) B _{1b}	Total for Program 1 or Combined (B _{1a} +...+B _{1n}) C ₁	Guardianship B _{2a}	(CC name) B _{2b}	Total for Program 2 (B _{2a} +...+B _{2n}) C ₂								
IIA. PERSONNEL EXPENSES														
(1) Salaries	\$ 115,159	\$ -	\$ 115,159	\$ 32,789	\$ -	\$ 32,789	\$ 147,948	\$ -	\$ 147,948	\$ 2,364,688	\$ -	\$ 285,400	\$ 2,798,035	
(2) Fringe Benefits	\$ 24,658	\$ -	\$ 24,658	\$ 7,388	\$ -	\$ 7,388	\$ 32,046	\$ -	\$ 32,046	\$ 358,568	\$ -	\$ 44,368	\$ 434,982	
TOTAL PERSONNEL EXPENSES =	\$ 139,817	\$ -	\$ 139,817	\$ 40,177	\$ -	\$ 40,177	\$ 179,994	\$ -	\$ 179,994	\$ 2,723,256	\$ -	\$ 329,768	\$ 3,233,018	
II B. OTHER EXPENSES														
(1) Building Occupancy	\$ 7,700	\$ -	\$ 7,700	\$ 1,700	\$ -	\$ 1,700	\$ 9,400	\$ -	\$ 9,400	\$ 1,562	\$ -	\$ 146,887	\$ 157,848	
(2) Professional Services	\$ 2,300	\$ -	\$ 2,300	\$ -	\$ -	\$ -	\$ 2,300	\$ -	\$ 2,300	\$ 1,001,028	\$ -	\$ 113,964	\$ 1,117,292	
(3) Travel	\$ 5,600	\$ -	\$ 5,600	\$ 3,100	\$ -	\$ 3,100	\$ 8,700	\$ -	\$ 8,700	\$ 94,812	\$ -	\$ 11,757	\$ 115,269	
(4) Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,852	\$ -	\$ 3,504	\$ 34,357	
(5) Food Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 574,411	\$ -	\$ 65,245	\$ 639,656	
(6) Medical and Pharmacy	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(7) Subcontracted Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,911,041	\$ -	\$ -	\$ 1,911,041	
(8) Insurance	\$ 2,300	\$ -	\$ 2,300	\$ -	\$ -	\$ -	\$ 2,300	\$ -	\$ 2,300	\$ 90,417	\$ -	\$ 43,662	\$ 136,379	
(9) Interest Paid	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(10) Operating Supplies & Expenses	\$ 2,807	\$ -	\$ 2,807	\$ 1,200	\$ -	\$ 1,200	\$ 4,007	\$ -	\$ 4,007	\$ 178,447	\$ -	\$ 45,671	\$ 228,125	
(11) Other	\$ 2,500	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ 2,500	\$ -	\$ 2,500	\$ -	\$ -	\$ -	\$ 2,500	
(12) Donated Items	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 468,048	\$ -	\$ 53,164	\$ 521,211	
TOTAL OTHER EXPENSES =	\$ 23,207	\$ -	\$ 23,207	\$ 6,000	\$ -	\$ 6,000	\$ 29,207	\$ -	\$ 29,207	\$ 4,350,618	\$ -	\$ 483,854	\$ 4,863,679	
TOT. PERSONNEL & OTH. EXP. =	\$ 163,024	\$ -	\$ 163,024	\$ 46,177	\$ -	\$ 46,177	\$ 209,201	\$ -	\$ 209,201	\$ 7,073,874	\$ -	\$ 813,622	\$ 8,096,697	
II C. DISTRIBUTED IN-DIRECT COSTS														
(a) Other Support Costs (Optional)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
(b) Administration	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 813,622	\$ -	\$ -	\$ 813,622	
TOT. DISTR'D INDIRECT COSTS =	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 813,622	\$ -	\$ -	\$ 813,622	
TOTAL ACTUAL OPER. EXPENSES =	\$ 163,024	\$ -	\$ 163,024	\$ 46,177	\$ -	\$ 46,177	\$ 209,201	\$ -	\$ 209,201	\$ 7,887,496	\$ -	\$ -	\$ 8,096,697	
II D. UNALLOWABLE COSTS														
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
TOT. ALLOWABLE OPERATING EXP. =	\$ 163,024	\$ -	\$ 163,024	\$ 46,177	\$ -	\$ 46,177	\$ 209,201	\$ -	\$ 209,201	\$ 7,887,496	\$ -	\$ -	\$ 8,096,697	
II E. CAPITAL EXPENDITURES														
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	

See Report of Independent Certified Public Accountants on Supplemental Information.

**URBAN JACKSONVILLE, INC. DBA AGING TRUE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE
YEAR ENDED SEPTEMBER 30, 2017**

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				
Title III B Support Services	93.044	A017UJ	\$ 266,019	\$ -
Title III C1 Congregate Meals	93.045	C017UJ	62,113	-
Title III C - 2 Home Delivered Meals	93.045	C017UJ	430,213	-
Title III E Services	93.052	A017UJ	237,892	-
Nutrition Services Incentive Program	93.053	A017UJ	71,508	-
Total U.S. Department of Health and Human Services			1,067,745	-
Total Expenditures of Federal Awards			\$ 1,067,745	\$ -
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	C017UJ	\$ 2,411,667	\$ -
Home Care for the Elderly	65.001	H017UJ	226,287	-
Alzheimer's Disease Initiative	65.004	Z017UJ	426,240	-
R.E.L.I.E.F. Program	65.006		162,981	-
Local Service Program	65.229		161,407	-
VA-CDC			46,820	-
Total Florida Department of Elder Affairs			3,435,402	-
Florida Department of Children and Families				
Alcohol, Drug Abuse, and Mental Health/Guardianship	60.053	DH682	46,177	-
Alcohol, Drug Abuse, and Mental Health/MAS	60.053	DH687	163,024	-
Total Florida Department of Children and Families			209,201	-
Total Expenditures of State Financial Assistance			\$ 3,644,603	\$ -

URBAN JACKSONVILLE, INC. DBA AGING TRUE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE
FINANCIAL ASSISTANCE
SEPTEMBER 30, 2017

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, 2017. 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.

Note 3: Indirect Cost

The Organization did not have any indirect costs related to its federal programs for the year ended September 30, 2017, and has not made an election with regards to indirect costs as defined by c CFR Part 200, Appendix IV.

URBAN JACKSONVILLE, INC.
 SCHEDULE OF SOURCE AND EXPENDITURE OF CITY GRANT FUNDS
 PER ORDINANCE CODE CHAPTER 118.205(E)
 YEAR ENDED SEPTEMBER 30, 2017

City of Jacksonville Public Service Grant

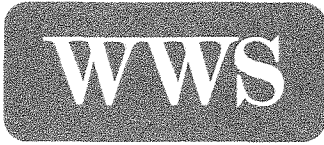
Program Title: Meals on Wheels
 Contract Number: 6998-35
 Contract Period: 10/01/2016 - 09/30/2017
 Award Amount: \$131,210.00

Receipt of City Funds

	9/30/2017
Amount of Award (per City Budget Ordinance)	\$ 131,210
Amount received this period	(131,037)
Amount Remaining to be Distributed	173

Expenditures of City Funds

	Budgeted	Actual	Balance Remaining
Salaries	\$ 23,750	\$ 23,750	\$ -
FICA & Med Tax	2,541	2,384	157
Health Insurance	1,500	1,500	-
Client Direct Expenses (Meals)	58,975	58,975	-
Vehicle Fuel & Maintenance	30,452	30,452	-
Vehicle Insurance	3,687	3,687	-
Other	10,305	10,289	16
Total	\$ 131,209	\$ 131,036	\$ 173



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

James L. Stafford, CPA	Thomas J. Browder, CPA
Harry W. Stevens, CPA	Stephen D. Flake, CPA
S. Keith Winfield, CPA	John N. Russell, CPA
William B. Stagers, CPA	Thomas A. Davis, CPA
Michael W. McCully, CPA	Anita L. Goodrum, CPA
Mort Stroud, CPA	Ricky D. Allen, CPA
R. Steve Sinclair, CPA	Jason D. Brooks, CPA
Marsha L. McDonald, CPA	Robert E. Cordle, Jr., CPA
Wanda S. Holley, CPA	Perry C. Rackley, Jr., CPA
Robin Y. McCormick, CPA/PFS	Jerry L. Gammel, CPA
J. Randy Scrivner, CPA	Michael C. Knox, CPA
Kimberly S. Caskey, CPA	Clifford P. Stewart, CPA
Susan M. Lummus, 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, 2017, 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 18, 2018.

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 18, 2018

Watkins Ward and Stafford, PLLC

Florida Firm License # AD 65746



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**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, 2017. 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 and State Projects

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, 2017.

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 18, 2018

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, 2017**

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

<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: \$750,000

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, 2017**

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.