

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

**Financial Statements and  
Supplementary Information**

**December 31, 2022**

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## INDEPENDENT AUDITOR'S REPORT

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

### Report on the Audit of the Financial Statements

#### **Opinion**

We have audited the accompanying financial statements of Community Services Council of Brevard County, Inc. d/b/a Aging Matters in Brevard (the "Organization") (a nonprofit organization), which comprise the statement of financial position as of December 31, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Organization as of December 31, 2022, 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.

#### **Basis for Opinion**

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

#### **Responsibilities of Management for the Financial Statements**

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

## ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 Organization's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards and state projects, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and Chapter 10.650, *Rules of the auditor General*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements.

The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and state projects 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 August 24, 2023, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely 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 the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.

August 24, 2023  
Melbourne, Florida

*Berman Hopkins Wright & LaHam*  
*CPAs and Associates, LLP*

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

**STATEMENT OF FINANCIAL POSITION**

**December 31, 2022**

**ASSETS**

**CURRENT ASSETS**

Cash and cash equivalents	\$ 409,019
Investments	
Investments without donor restrictions	581,588
Investments with donor restrictions	616,520
Accounts receivable, net	78,756
Grants receivable	751,144
Inventory	73,708
Prepaid expenses	59,714
Other assets	<u>17,686</u>
Total current assets	2,588,135

**PROPERTY AND EQUIPMENT, net**

1,093,142

Total assets

\$ 3,681,277

**LIABILITIES AND NET ASSETS**

**CURRENT LIABILITIES**

Accounts payable and accrued expenses	\$ 390,858
Deferred revenue	111,283
Current portion of note payable	<u>72,768</u>
Total current liabilities	574,909

**NOTE PAYABLE, NET OF CURRENT PORTION**

23,128

Total liabilities

598,037

**NET ASSETS**

Net assets without donor restrictions	2,466,720
Net assets with donor restrictions	<u>616,520</u>
Total net assets	<u>3,083,240</u>
Total liabilities and net assets	<u><u>\$ 3,681,277</u></u>

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

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

**STATEMENT OF ACTIVITIES**

**For the year ended December 31, 2022**

	Net assets without donor restrictions	Net assets with donor restrictions	Total
<b>SUPPORT AND REVENUE</b>			
Federal grants	\$ 2,773,845	\$ -	\$ 2,773,845
State grants	1,664,081	-	1,664,081
State appropriated and local government funding	121,892	-	121,892
Contributions			
United Way	247,067	-	247,067
Client voluntary contributions	159,584	-	159,584
Fundraising	3,522	-	3,522
Other	279,489	500,000	779,489
Program income - fee for services	201,260	-	201,260
Donated services	299,587	-	299,587
Net assets released from restrictions	566,984	(566,984)	-
Net investment activity	(221,820)	-	(221,820)
Subtotal before kitchen and other revenue	6,095,491	(66,984)	6,028,507
Kitchen			
Sales	361,188	-	361,188
Contribution to kitchen	138	-	138
Cost of kitchen sales	(309,365)	-	(309,365)
Kitchen sales, net	51,961	-	51,961
Other revenue	124,885	-	124,885
Total support and revenues	6,272,337	(66,984)	6,205,353
<b>EXPENSES</b>			
Program services	5,137,928	-	5,137,928
Supporting services	1,055,797	-	1,055,797
Total expenses	6,193,725	-	6,193,725
<b>CHANGE IN NET ASSETS</b>	78,612	(66,984)	11,628
Net assets at beginning of the year	2,388,108	683,504	3,071,612
<b>NET ASSETS AT END OF THE YEAR</b>	\$ 2,466,720	\$ 616,520	\$ 3,083,240

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

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

**STATEMENT OF FUNCTIONAL EXPENSES**

**For the year ended December 31, 2022**

	Program Services			Supporting Services			Total expenses
	Nutrition services	Homecare and support services	Total program services	Management and general	Cost of goods sold kitchen	Total supporting services	
<b>Expenses</b>							
Salaries	\$ 921,976	\$ 881,834	\$ 1,803,810	\$ 648,209	\$ 42,967	\$ 691,176	\$ 2,494,986
Payroll taxes and workers' compensation	98,019	112,529	210,548	69,339	4,383	73,722	284,270
Employee benefits	86,812	106,409	193,221	40,952	3,845	44,797	238,018
Business promotion	767	1,612	2,379	835	40	875	3,254
Dues and subscriptions	4,255	1,711	5,966	15,723	171	15,894	21,860
Equipment rental and expense	3,972	-	3,972	10,844	441	11,285	15,257
Food	789,127	350	789,477	80	162,461	162,541	952,018
Insurance	64,150	25,833	89,983	15,065	5,655	20,720	110,703
Interest	-	-	-	5,761	-	5,761	5,761
Miscellaneous	90	474	564	16,651	-	16,651	17,215
Occupancy	85,049	84,115	169,164	8,061	5,601	13,662	182,826
Office supplies and expenses	151,207	6,327	157,534	9,314	15,975	25,289	182,823
Printing and photography	1,810	967	2,777	2,993	-	2,993	5,770
Professional fees	18,380	19,072	37,452	145,614	316	145,930	183,382
Supplies	11,170	82,757	93,927	13,090	46	13,136	107,063
Recognition	1,918	9,132	11,050	1,577	-	1,577	12,627
Repairs and maintenance	71,764	1,659	73,423	3,726	7,939	11,665	85,088
Subcontracted services	103,049	1,289,554	1,392,603	-	5,086	5,086	1,397,689
Telephone and internet	29,837	16,998	46,835	5,619	943	6,562	53,397
Travel	21,529	28,644	50,173	1,603	186	1,789	51,962
Bad debt	-	3,070	3,070	-	-	-	3,070
Subtotal expenses before depreciation and amortization	2,464,881	2,673,047	5,137,928	1,015,056	256,055	1,271,111	6,409,039
Depreciation and amortization	-	-	-	40,741	53,310	94,051	94,051
Subtotal expenses	2,464,881	2,673,047	5,137,928	1,055,797	309,365	1,365,162	6,503,090
Less: kitchen expense net against kitchen revenue on the statement of activities	-	-	-	-	(309,365)	(309,365)	(309,365)
<b>Total expenses</b>	<b>\$ 2,464,881</b>	<b>\$ 2,673,047</b>	<b>\$ 5,137,928</b>	<b>\$ 1,055,797</b>	<b>\$ -</b>	<b>\$ 1,055,797</b>	<b>\$ 6,193,725</b>

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

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

**STATEMENT OF CASH FLOWS**

**For the year ended December 31, 2022**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Change in net assets	\$ 11,628
Adjustments to reconcile change in net assets to net cash used in operating activities:	
Depreciation and amortization	94,051
Unrealized loss on investments	(214,415)
Decrease (increase) in:	
Accounts receivable	(38,816)
Grants receivable	(159,122)
Inventory	(719)
Prepaid expenses	(34,188)
Other assets	2,289
Increase (decrease) in:	
Accounts payable and accrued expenses	101,686
Deferred revenue	(59,460)
Net cash used in operating activities	<u>(297,066)</u>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Cash paid for property and equipment	(9,294)
Purchase of investments	(525,583)
Sale of investments	838,133
Net cash provided by investing activities	<u>303,256</u>

**CASH FLOWS FROM FINANCING ACTIVITIES**

Principal payments on long-term debt	<u>(69,770)</u>
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**NET DECREASE IN CASH AND CASH EQUIVALENTS**

(63,580)

Cash and cash equivalents at the beginning of the year	<u>472,599</u>
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**CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR**

\$ 409,019

**SUPPLEMENTAL DISCLOSURES OF CASH FLOW INFORMATION**

Cash paid for interest	<u>\$ 5,761</u>
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The accompanying notes are an integral part of these financial statements.

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

**NOTES TO FINANCIAL STATEMENTS**

**For the year ended December 31, 2022**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

1. Nature of agency

Community Services Council of Brevard County, Inc. d/b/a Aging Matters in Brevard (the "Organization") was incorporated on May 6, 1965. The Organization is a nonprofit agency whose mission is to promote and maintain independence and maximize quality of life for the citizens of Brevard County, particularly the elderly and disabled. The Organization provides a variety of services which primarily include nutrition and homecare and support.

The following is a summary of nutrition services:

Seniors at Lunch: provides nutritionally balanced meals and social contact in a congregate setting to senior citizens in Brevard County.

Home-Delivered Meals for Seniors: delivers a nutritionally balanced meal and social contact to senior citizens six days a week in the home.

The following is a summary of homecare and support services:

Community Care for the Elderly: provides case management to frail elderly seniors including developing a care plan, monitoring and reassessment on an annual basis.

Seniors Assistance Program: provides basic home maintenance, bus transportation to congregate meals and legal counseling for low-income senior citizens.

Retired & Senior Volunteer Program: provides coordination of senior volunteer involvement in local community nonprofit organizations.

Senior TranServe: recruits volunteer drivers who provide ambulatory, homebound seniors 60 years and older with individualized, door to door transportation so they may access medical care, shop for food, participate in social activities with family and friends and travel to other basic need destinations.

Vets Driving Vets: helps increase veterans access to health care by providing them with safe, dependable transportation to the Veteran's Administration Outpatient Clinic and other health care providers as well as basic needs destinations.

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

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

**NOTES TO FINANCIAL STATEMENTS**

**For the year ended December 31, 2022**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

1. Nature of agency (continued)

The following is a summary of homecare and support services (continued):

Shared Cost Program: provides homemaking, personal care and other support services for elders who can afford to pay part of the cost. This program is based on the elder's income and expenses.

Health & Wellness: Older Americans Act title III-D health and wellness services are designed to help seniors prevent/manage chronic disease and promote healthier lifestyles through educational materials/programs, health screenings, nutrition education, exercise classes and local outreach.

Sunflower House and Caregiver Support Services: a community resource center for caregivers and seniors located at the Merritt Square Mall. Supportive services for caregivers include training, referral and support groups. Seniors of all ability levels enjoy weekly classes to promote healthy aging and lifelong recreation.

The Brevard Community Kitchen (the "Kitchen"): prepares meals used in the Organization's nutrition programs described above. The Kitchen also performs catering for outside entities. The financial results of the Kitchen's operations are displayed in the revenue section of the statement of activities.

The financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with GAAP and, accordingly, reflect all significant receivables, payables and other liabilities.

2. Basis of accounting and presentation

Net assets, revenues, and expenses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein, are classified and reported as follows:

Net assets without donor restrictions - Net assets that are not subject to donor-imposed restrictions or whose restrictions were met during the year.

Net assets with donor restrictions - Net assets that are subject to donor-imposed restrictions.

3. Tax status

The Organization is exempt from income taxes under Section 501(a) of the Internal Revenue Code as described in Section 501(c)(3) and is classified as other than a private foundation. Contributions to the Organization are qualified as deductions for charitable contributions.

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

**NOTES TO FINANCIAL STATEMENTS**

**For the year ended December 31, 2022**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

3. Tax status (continued)

The Organization accounts for income taxes in accordance with Financial Accounting Standards Board Accounting Standards Codification (“FASB ASC”) 740, *Income Taxes*, which clarifies the accounting and disclosure requirements for uncertainty in tax positions. It requires a two-step approach to evaluate tax positions and determine if they should be recognized in the financial statements.

The two-step approach involves recognizing any tax positions to determine if they are recognizable in the financial statements. Management regularly reviews and analyzes all tax positions and has determined that no uncertain tax positions requiring recognition have occurred.

The Organization is subject to audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The Organization believes it is no longer subject to income tax examinations for periods prior to 2019.

4. Cash and cash equivalents

For purposes of the statement of cash flows, the Organization considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents.

5. Accounts and grants receivable, net

The Organization records receivables for grants and program service fees when incurred. Accounts receivable for program service fees are stated net of an allowance for doubtful accounts. The Organization reviews the client accounts regularly and estimates the allowance based on analysis of specific clients, taking into consideration the age of past due accounts and an assessment of the clients ability to pay. An allowance of \$33,224 was recorded as of December 31, 2022, based on management’s estimate of collectability of outstanding accounts receivable.

6. Unconditional promises to give

Unconditional promises to give are recognized as revenues or gains in the period received and as assets, decreases of liabilities or expenses depending on the form of the benefits received. As of year-end there were no unconditional promises to give.

7. Inventory

Inventory consists of various small wares and other items used in operations for the Brevard Community Kitchen mentioned in Note A-1 and is stated at the lower of cost or net realizable value. Management reviewed inventory for obsolescence and has determined that there was none for the period ending December 31, 2022.

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

**NOTES TO FINANCIAL STATEMENTS**

**For the year ended December 31, 2022**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

8. Property and equipment, net

It is the Organization's policy to capitalize property and equipment with a value in excess of \$500 and a useful life greater than one year. Lesser amounts are expensed when incurred.

Property and equipment with a value less than \$500 can be capitalized if approved by management. Property and equipment is carried at cost or, if donated, at the approximate fair value at the date of donation.

Depreciation and amortization is computed using the straight-line method over the following estimated useful lives of the assets:

<u>Asset class</u>	<u>Estimated useful lives</u>
Building improvements	5 - 39 years
Furniture and equipment	3 - 20 years
Vehicles	3 - 6 years
Software	3 - 6 years

9. Functional allocation of expenses

The costs of providing various programs and other activities have been summarized on a functional basis in the statement of activities and in the statement of functional expenses. Accordingly, certain costs have been allocated between program services and supporting services based on the actual expenses and time spent by employees of the Organization.

10. Donated services

Donated services, where they require specialized skills, are provided by individuals possessing those skills and would typically need to be purchased if not provided by donations. Those services are recorded at values consistent with the amounts which would be paid to salaried personnel for similar services.

11. Donated equipment and materials

Donated equipment and materials are reflected in the accompanying statement of financial position at their estimated fair market values at date of donation. Such donations are reported as unrestricted support unless the donor has restricted the donated assets to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support.

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

**NOTES TO FINANCIAL STATEMENTS**

**For the year ended December 31, 2022**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

12. Restricted and unrestricted revenue and support

Contributions received are recorded as with or without donor restrictions, depending on the existence and/or nature of any donor restrictions. Support that is restricted by the donor is reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in donor restricted net assets.

When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), donor restricted net assets are reclassified to net assets without donor restrictions and reported in the statement of activities as net assets released from restrictions. Federal and other grant awards are classified as deferred revenue until expended for the purposes of the grants.

13. 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 of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

14. Impairment of long-lived assets

Management evaluates its long-lived assets for indicators of possible impairment when events or changes in circumstances indicate the carrying amount of an asset may not be recoverable. The Organization compares the carrying amount to estimated future net undiscounted cash flows expected to be generated by such assets. Should an impairment exist, the impairment loss would be measured based on the excess carrying value of the asset over the asset's fair value. Management has determined that long-lived assets were not impaired at December 31, 2022.

15. Recently implemented accounting pronouncements

Leases

In February 2016, the FASB issued Accounting Standards Update ("ASU") 2016-02, *Leases* (Topic 842), that requires lessees to recognize most leases on their statements of financial position related to the rights and obligations created by those leases. The accounting treatment for finance leases and lessors remains relatively unchanged. The accounting standards update also requires additional qualitative and quantitative disclosures related to the nature, timing and uncertainty of cash flows arising from leases. In July 2018, the FASB approved an amendment to the new guidance that introduced an alternative modified retrospective transition approach granting companies the option of using the effective date of the new standard as the date of initial application.

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

**NOTES TO FINANCIAL STATEMENTS**

**For the year ended December 31, 2022**

**NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)**

15. Recently implemented accounting pronouncements (continued)

Leases (continued)

The Organization adopted the standard using the effective date method on January 1, 2022, and determined that the standard had no material impacts on the statement of financial position and did not have an impact on the statement of activity. As such there were no changes to the financial statements.

Contributed Nonfinancial Assets

In September 2020, the FASB ASU 2020-07 *Not-for-Profit Entities (Topic 958): Presentation and Disclosures by Not-for-Profit Entities for Contributed Nonfinancial Assets*, which amends guidance for not-for-profit entities that receive contributed nonfinancial assets. The update requirements not-for-profits to present contributed nonfinancial assets as a separate line item in the statements of activities, and to disclose information regarding each type of contributed nonfinancial asset. The Organization adopted the standard using the effective date January 1, 2022, and determined that the standard had no material impacts on the statement of financial position and did not have an impact on the statement of activities. As such there were no changes to the financial statements.

**NOTE B - PROPERTY AND EQUIPMENT, NET**

Property and equipment consists of the following at December 31, 2022:

Buildings and improvements	\$ 1,959,248
Furniture and equipment	672,368
Vehicles	174,061
Land and improvements	118,967
Software	50,180
Total cost	<u>2,974,824</u>
Less accumulated depreciation and amortization	<u>(1,881,682)</u>
Net property and equipment	<u>\$ 1,093,142</u>

Total depreciation and amortization expense for property and equipment was \$94,051 for the year ended December 31, 2022.

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

**NOTES TO FINANCIAL STATEMENTS**

**For the year ended December 31, 2022**

**NOTE C - FAIR VALUE MEASUREMENT**

Fair Value Measurement

FASB Accounting Standards Codification ("ASC") 820, *Fair Value Measurements*, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under the standard are described as follows:

Level 1	Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets.
Level 2	Inputs to the valuation methodology include <ul style="list-style-type: none"><li>• quoted prices for similar assets or liabilities in active markets;</li><li>• quoted prices for identical or similar assets or liabilities in active markets;</li><li>• inputs other than quoted prices that are observable for the asset or liability;</li><li>• inputs that are derived principally from or corroborated by observable market data by correlation or other means.</li></ul> If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.
Level 3	Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodology used for assets measured at fair value. There have been no changes in the methodology used at December 31, 2022.

*Mutual funds* - Valued at the closing price reported in the active market in which the individual funds are traded.

The preceding method described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Organization believes its valuation method is appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

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

**NOTES TO FINANCIAL STATEMENTS**

**For the year ended December 31, 2022**

**NOTE C - FAIR VALUE MEASUREMENT (continued)**

Fair Value Measurement (continued)

The following table sets forth by level, within the fair value hierarchy, the Organization's assets recorded at fair value as of December 31, 2022:

	Fair value	Quoted prices in active markets for identical assets (Level 1)
Mutual funds		
Fixed income	\$ 112,228	\$ 112,228
Equity	1,085,880	1,085,880
	\$ 1,198,108	\$ 1,198,108

The Organization's investments are reported at fair value in the accompanying statement of financial position. The carrying amount reflected in the statement of financial position for cash and cash equivalents approximate the fair value due to the short maturities of those instruments.

**NOTE D - INVESTMENT INCOME**

The following schedule summarizes the investment return and its classification in the statement of activities for the year ended December 31, 2022:

	Total
Interest and dividends	\$ 30,238
Realized loss	(37,643)
Unrealized loss, net	(214,415)
Net investment loss	\$ (221,820)

**NOTE E - NET ASSETS WITH DONOR RESTRICTIONS**

1. Beneficial Interest in Community Foundation

In 2016, the Organization's Board of Directors (the "Board") designated funds for an endowment that were subsequently deposited with the Community Foundation of Brevard, Inc. (the "Foundation") for a Beneficial Interest in the Community Foundation and creation of the Aging Matters Endowment Fund (the "Fund"). Monies delivered to the Foundation as part of the Fund but which are restricted by the donor are not subject to the 100% distribution rule and shall remain with the Foundation. The Board votes annually on the usage of these expected annual returns.

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

**NOTES TO FINANCIAL STATEMENTS**

**For the year ended December 31, 2022**

**NOTE E - NET ASSETS WITH DONOR RESTRICTIONS (continued)**

1. Beneficial Interest in Community Foundation (continued)

The Fund net asset composition is comprised of \$10,000 of restricted net assets as of December 31, 2022.

2. Endowment

A portion of the donor restricted net assets includes the Organization's endowment, which consists of The Helping Hands Endowment Fund. This Endowment had an original amount of \$58,300. Per the donor agreement, management is required to add an appropriate percentage of the income produced by the investment to the Endowment Fund. Management has determined an appropriate percentage to be 2.5%. Interest and dividends from the endowment in excess of 2.5% is restricted to be used to benefit both the Home-delivered Meals for Seniors program and the Community Care for the Elderly program. The Organization's investments recognized a loss and therefore no value was added to the corpus of the endowment by management for the year ended December 31, 2022. The balance of this endowment at December 31, 2022 was \$116,520.

The Board of Directors of the Organization has interpreted Florida Uniform Prudent Management of Institutional Funds Act (FUPMIFA) as requiring the preservation of the fair value of the original gift as of the gift date of the donor-restricted endowment funds absent explicit donor stipulations to the contrary. As a result of this interpretation, the Organization classifies as net assets with donor restrictions (a) the original value of gifts donated to the permanent endowment, (b) the original value of subsequent gifts to the permanent endowment, and (c) accumulations to the permanent endowment made in accordance with the direction of the applicable donor gift instrument at the time the accumulation is added to the fund.

In accordance with FUPMIFA, the Organization considers the following factors in making a determination to appropriate or accumulate donor-restricted endowment funds: (1) the duration and preservation of the various funds, (2) the purposes of the donor-restricted endowment funds, (3) general economic conditions, (4) the possible effect of inflation and deflation, (5) the expected total return from income and the appreciation of investments, (6) other resources of the Organization, and (7) the Organization's investment policies.

*Investment return objectives, risk parameters and strategies*

The Organization has adopted investment and spending policies, approved by the Board of Directors, for endowment assets that attempt to provide a predictable stream of funding to programs supported by its endowment funds while also maintaining the purchasing power of those endowment assets over the long-term. Accordingly, the investment process seeks to achieve an after-cost total real rate of return, including investment income as well as capital appreciation, which exceeds the annual distribution with acceptable levels of risk.

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

**NOTES TO FINANCIAL STATEMENTS**

**For the year ended December 31, 2022**

**NOTE E - NET ASSETS WITH DONOR RESTRICTIONS (continued)**

2. Endowment (continued)

*Investment return objectives, risk parameters and strategies (continued)*

Endowment assets are invested in a well-diversified asset mix, which includes mutual funds, that is intended to result in a consistent inflation-protected rate of return. Therefore, the Organization expects its endowment assets, over time, to produce an average rate of return of approximately 4% annually. Actual returns in any given year may vary from this amount. Investment risk is measured in terms of the total endowment fund; investment assets and allocation between asset classes and strategies are managed to not expose the fund to unacceptable levels of risk.

*Spending policy*

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

**NOTE F - NOTE PAYABLE**

The note payable at December 31, 2022 consists of the following:

The Organization has a 4.25% APR note payable for \$514,415 with a financial institution for the property at 3600 W. King St. in Cocoa, FL. The loan commenced on March 23rd, 2016 and matures on April 23rd, 2024.

	\$ 95,896
Total notes payable	95,896
Less current portion	<u>(72,768)</u>
Total, long-term	<u>\$ 23,128</u>

Future maturities for note payable are as follows for the year ended December 31:

2023	\$ 72,768
2024	<u>23,128</u>
Total	<u>\$ 95,896</u>

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

**NOTES TO FINANCIAL STATEMENTS**

**For the year ended December 31, 2022**

**NOTE G - CONCENTRATIONS**

1. Credit risk concentration

The Organization maintains its cash balances in financial institutions that are insured by the Federal Deposit Insurance Corporation (“FDIC”) for up to \$250,000 per depositor. At December 31, 2022, the Organization’s cash balances were fully insured.

2. Revenue concentration

For the year ended December 31, 2022, approximately 44% and 27% of the Organization’s revenues are from federal and state grantor agencies, respectively. As of December 31, 2022, approximately 91% percent of the Organization’s receivables relate to grants from federal and state agencies. If these agencies were to reduce or terminate funding, the Organization would have a significant decrease in revenues.

**NOTE H - DONATED SERVICES**

The value of donated services included in the financial statements and the corresponding expenses for the year ended December 31, 2022 are as follows:

	<u>Occupancy</u>	<u>Travel</u>	<u>Other</u>	<u>Sub-Contract</u>	<u>Total</u>
Home-Delivered Meals for Seniors	\$ -	\$ 54,139	\$ 3,691	\$ -	\$ 57,830
Seniors at Lunch	36,000	-	960	-	36,960
Seniors Assistance Program	-	12,189	19,373	32,226	63,788
Retired Senior Volunteer Program	36,838	-	-	-	36,838
Community Care for the Elderly	-	-	-	86,099	86,099
Sunflower House / Caregiver Support	-	-	-	13,512	13,512
In-kind Gifts Cards Donated	-	-	4,560	-	4,560
Total	<u>\$ 72,838</u>	<u>\$ 66,328</u>	<u>\$ 28,584</u>	<u>\$ 131,837</u>	<u>\$299,587</u>

In addition, certain other donated services were not recognized in the financial statements because they did not meet the criteria for recognition under FASB ASC 958, Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made, (Note A-11).

**NOTE I - LIQUIDITY**

As part of the Organization’s liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. In addition, the Organization invests in primarily short-term investments to help manage unanticipated liquidity needs.

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

**NOTES TO FINANCIAL STATEMENTS**

**For the year ended December 31, 2022**

**NOTE I - LIQUIDITY (continued)**

The Organization's financial assets available within one year of the statement of financial position date for general expenditure are as follows:

Cash and cash equivalents	\$ 409,019
Accounts receivable, net	78,756
Grants receivable	751,144
Investments without donor restrictions	581,588
	<u>\$ 1,820,507</u>

**NOTE J - RETIREMENT PLAN**

The Organization offers a retirement plan open to all employees 21 or older after 2 years of employment. The Organization will make matching contributions to the plan for up to 3% of employee salaries. Employee contributions and matching contributions are vested immediately. Contributions to the plan during the year ended December 31, 2022 was approximately \$41,000.

**NOTE K - SUBSEQUENT EVENTS**

The Organization has evaluated subsequent events through August 24, 2023, the date that the financial statements were available to be issued and has determined that no material events have occurred that would require disclosure in the financial statements.

**SUPPLEMENTARY INFORMATION**

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND STATE PROJECTS**

**December 31, 2022**

Federal or State Agency, Pass-through Entity, Federal Program or State Project	Assistance Listing/CFSA No.	Grant/ Contract No.	Expenditures	Passed through to Subrecipients
<b>U.S. Department of Health and Human Services</b>				
Indirect Programs				
Passed through Senior Alliance				
Aging Cluster				
Special Programs for Aging, Title III				
Part B, Supportive Services and Senior Centers, CARES Act for supportive services under Title III-B of the Older Americans Act, and American Rescue Plan for supportive services under Title III-B of the Older Americans Act				
	93.044	BCSC-OAA-18.001	\$ 376,674	\$ -
Special Programs for Aging, Title III,				
Part C, Nutrition Services for Nutrition Services under Title III-C of the Older Americans Act, CARES Act for Nutrition Services for Nutrition Services under Title III-C of the Older Americans Act, and American Rescue Plan Nutrition Services for Nutrition Services under Title III-C of the Older Americans Act				
	93.045	BCSC-OAA-18.001	1,857,207	-
CARES - Part C-1 and C-2 Congregate Meals				
	93.045	BSC-CARES-2021	41,136	-
Nutrition Services Incentive Program				
	93.053	BCSC-NSIP-18.001	156,421	-
<b>Total Aging Cluster</b>			<u>2,431,438</u>	<u>-</u>
Indirect Programs				
Community Outreach and Wellness				
	93.043	BCSC-EBP-IIID-18	9,000	-
National Family Caregiver Support Program				
	93.052	BCSC-EBP-IIIE-18	218,407	-
<b>Total Indirect Programs</b>			<u>227,407</u>	<u>-</u>
<b>Total U.S. Department of Health and Human Services</b>			<u>2,658,845</u>	<u>-</u>
<b>Corporation for National and Community Service</b>				
Direct Programs				
Retired and Senior Volunteer Service 2020-2021				
	94.002	20SRSFL003	115,000	-
<b>Total U.S. Department of Health and Human Services</b>			<u>2,773,845</u>	<u>-</u>
<b>U.S. Department of Housing and Urban Development</b>				
Indirect Programs				
Passed through the City of Palm Bay, Florida				
Community Development Block Grant				
	14.218		37,676	-
Total passed through the City of Cocoa, Florida				
Passed through the City of Cocoa, Florida				
Community Development Block Grant				
	14.218		8,910	-
Passed through the City of Titusville, Florida				
Community Development Block Grant				
	14.218		10,306	-
Passed through City of Melbourne, Florida				
Community Development Block Grant				
	14.218		5,000	-
Passed through Brevard County, Florida				
Community Development Block Grant				
	14.218		60,000	-
<b>Total U.S. Department of Housing and Urban Development</b>			<u>121,892</u>	<u>-</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 2,895,737</u>	<u>\$ -</u>
<b>State Projects:</b>				
<b>Florida Department of Elder Affairs</b>				
Indirect Programs				
<b>Passed through Senior Resource Alliance</b>				
Home Care for the Elderly				
	65.001	BCSC-CCE	\$ 73,787	\$ -
Community Care for the Elderly				
	65.010	BCSC-CCE	1,590,294	-
<b>Total Expenditures of State Projects</b>			<u>\$ 1,664,081</u>	<u>\$ -</u>

See independent auditor's report.

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

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
AND STATE PROJECTS**

**December 31, 2022**

**Note 1. Basis of presentation**

The accompanying schedule of expenditures of federal awards and state projects includes the federal and state grant activity of Aging Matters of Brevard and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of Title 2 U.S Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* ("Uniform Guidance"), and Chapter 10.650, *Rules of the Auditor General*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

**Note 2. Aging Cluster**

As defined by 2 CFR Part 200, a grouping of closely related programs that share common compliance requirements is considered a cluster of programs. The Aging Cluster Programs listed in the accompanying schedule of expenditures of federal awards and state projects meet the definition of a cluster.

**Note 3. Indirect Costs**

The Organization has not elected to use the 10% de minimis indirect cost rate allowed under Uniform Guidance.

**Note 4. Loans and Loan Guarantees**

At December 31, 2022, the Organization has no Federal or State loans required to be reported on this schedule.

**Note 5. Noncash Federal Assistance**

The Organization did not receive any noncash Federal assistance for the year ended December 31, 2022.

**Note 6. Cares Act Funding**

During the year ended December 31, 2022, the Organization received additional funding which was authorized under the Coronavirus Relief and Economic Security Act ("CARES Act"). Expenditures of these additional awards are identified on the accompanying schedule separately from the awards normally received by the Organization.

See independent auditor's report.



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors of  
Community Services Council of Brevard County, Inc.  
d/b/a Aging Matters in Brevard  
Cocoa, 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 Community Services Council of Brevard County, Inc. d/b/a Aging Matters in Brevard (the "Organization") (a nonprofit organization), which comprise the statement of financial position as of December 31, 2022, and the related statement of activities, statement of functional expenses, and the statement of cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated August 24, 2023.

**Report on Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the Organization's internal control over financial reporting (internal control) as a basis for designing 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 Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

*A deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or 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 or significant deficiencies may exist that have not been identified.

## **Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Organization's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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.

August 24, 2023  
Melbourne, Florida

*Berman Hopkins Wright & LaHam*  
*CPAs and Associates, LLP*



**INDEPENDENT AUDITOR'S 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 of  
Community Services Council of Brevard County, Inc.  
d/b/a Aging Matters in Brevard  
Cocoa, Florida

**Report on Compliance for Each Major Federal and State Program**

***Opinion on Each Major Federal and State Program***

We have audited Aging Matters in Brevard's (the "Organization") compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and Chapter 10.650, *Rules of the Auditor General* that could have a direct and material effect on each of the Organization's major federal programs and state projects for the year ended December 31, 2022. The Organization's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2022.

***Basis for Opinion on Each Major Federal and State Program***

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; and the audit 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, *Rules of the Auditor General*. Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Organization and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program and state project. Our audit does not provide a legal determination of the Organization's compliance with the compliance requirements referred to above.

### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the Organization's federal programs and state project.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Organization's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Organization's compliance with the requirements of each major federal program and state projects as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, the Uniform Guidance and Chapter 10.650, *Rules of the Auditor General*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Organization's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the Organization's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.650, but not for the purpose of expressing an opinion on the effectiveness of the Organization's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

## Report on 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 and state projects on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or a 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 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 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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. Accordingly, this report is not suitable for any other purpose

August 24, 2023  
Melbourne, Florida

*Berman Hopkins Wright & LaHam*  
*CPAs and Associates, LLP*

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**December 31, 2022**

**A. SUMMARY OF AUDITOR'S RESULTS**

Financial Statements

Type of auditor's report issued: **Unmodified**

Internal control over financial reporting:

Material weaknesses identified? **No**

Significant deficiencies identified? **None reported**

Noncompliance material to financial statements noted? **No**

Federal Awards

Internal control over major program:

Material weaknesses identified? **No**

Significant deficiencies identified? **None reported**

Type of auditor's report issued on compliance for the major federal programs: **Unmodified**

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)? **None**

Identification of major federal programs:

Federal Assistance Listing Number	Federal Program or Cluster
93.044	
93.045	Aging Cluster
93.053	

Dollar threshold used to distinguish between type A and B programs was \$750,000 for major federal programs.

Auditee qualified as a low-risk auditee for federal purposes? **Yes**

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

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (continued)**

**December 31, 2022**

**A. SUMMARY OF AUDITOR'S RESULTS (continued)**

**State Awards**

Internal control over major program:

Material weaknesses identified? **No**

Significant deficiencies identified? **None reported**

Type of auditor's report issued on compliance for each major state award: **Unmodified**

Identification of major state projects:

Federal CFSA	
Number	Federal Program or Cluster
65.010	Community Care for the Elderly

Dollar threshold used to distinguish between type A and B programs was \$499,000 for major state projects.

**B. FINDINGS - FINANCIAL STATEMENT AUDIT**

**None.**

**C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS**

**None**

**D. FINDINGS AND QUESTIONED COSTS - STATE PROJECTS**

**None**

**E. SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS**

**None**