

**COUNCIL ON AGING OF WEST FLORIDA, INC.**

**PENSACOLA, FLORIDA**

**FINANCIAL STATEMENTS**

**DECEMBER 31, 2009**

**COUNCIL ON AGING OF WEST FLORIDA, INC.**

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**INDEPENDENT AUDITOR'S REPORT**

Board of Directors  
Council on Aging of West Florida, Inc.  
Pensacola, Florida

We have audited the accompanying statement of financial position of the Council on Aging of West Florida, Inc., (a nonprofit organization), as of December 31, 2009, and the related statements of activities and changes in net assets, and cash flows for the year then ended. These financial statements are the responsibility of the Council on Aging of West Florida, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audit. The prior year summarized comparative information has been derived from the Council on Aging of West Florida, Inc.'s December 31, 2008 financial statements and in our report dated April 16, 2009, we expressed an unqualified opinion on those financial statements.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The accompanying financial statements were prepared for the purposes of complying with federal and state grantor agency requirements, as described in Note 1, and are not intended to be a complete presentation of the Council on Aging of West Florida, Inc.'s assets, liabilities, revenues and expenses.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Council on Aging of West Florida, Inc. as of December 31, 2009, and the changes in their net assets and their cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Board of Directors  
Council on Aging of West Florida, Inc.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 28, 2010, on our consideration of the Council on Aging of West Florida, Inc.'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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of Council on Aging of West Florida, Inc. taken as a whole. The combined and combining schedules of functional expenses on pages 15 through 20 are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedules of expenditures of federal awards and state projects on pages 25 and 26 are presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular OMB A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and as required by Chapter 10.650, Rules of the Auditor General, and also are 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.



Pensacola, Florida  
April 28, 2010

**COUNCIL ON AGING OF WEST FLORIDA, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**DECEMBER 31, 2009**  
**With Comparative Totals for 2008**

	2009			2008
	Unrestricted	Temporarily Restricted	Total	Total
<b>ASSETS</b>				
<b>Current Assets:</b>				
Cash and cash equivalents	\$ 239,362	\$ 50,000	\$ 289,362	\$ 192,897
Investments	121,513	-	121,513	115,120
Grants and local support receivable	473,696	-	473,696	511,211
Prepaid expenses	7,135	-	7,135	7,234
Total current assets	<u>841,706</u>	<u>50,000</u>	<u>891,706</u>	<u>826,462</u>
<b>Property and Equipment</b>	884,380	-	884,380	901,690
<b>Other Assets</b>	<u>10,964</u>	<u>-</u>	<u>10,964</u>	<u>11,500</u>
<b>Total Assets</b>	<u>\$ 1,737,050</u>	<u>\$ 50,000</u>	<u>\$ 1,787,050</u>	<u>\$ 1,739,652</u>
<b>LIABILITIES AND NET ASSETS</b>				
<b>Current Liabilities:</b>				
Current portion of long-term debt	\$ 21,115	\$ -	\$ 21,115	\$ 21,115
Accounts payable	397,433	-	397,433	476,959
Accrued expenses	118,680	-	118,680	152,468
Deposits	15,356	-	15,356	14,774
Total current liabilities	<u>552,584</u>	<u>-</u>	<u>552,584</u>	<u>665,316</u>
<b>Long-Term Debt</b>	<u>322,361</u>	<u>-</u>	<u>322,361</u>	<u>344,709</u>
<b>Total Liabilities</b>	<u>874,945</u>	<u>-</u>	<u>874,945</u>	<u>1,010,025</u>
<b>Net Assets</b>	<u>862,105</u>	<u>50,000</u>	<u>912,105</u>	<u>729,627</u>
<b>Total Liabilities and Net Assets</b>	<u>\$ 1,737,050</u>	<u>\$ 50,000</u>	<u>\$ 1,787,050</u>	<u>\$ 1,739,652</u>

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

**COUNCIL ON AGING OF WEST FLORIDA, INC.**  
**STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS**  
**YEAR ENDED DECEMBER 31, 2009**  
**With Comparative Totals for Year Ended December 31, 2008**

	2009			2008
	Unrestricted	Temporarily Restricted	Total	Total
<b>Public Support, Gains, and Revenue:</b>				
Public support:				
Grants	\$ 4,099,303	\$ -	\$ 4,099,303	\$ 4,438,598
Local support	134,122	132,615	266,737	176,834
In-kind	465,449	-	465,449	367,511
Total public support	<u>4,698,874</u>	<u>132,615</u>	<u>4,831,489</u>	<u>4,982,943</u>
Revenue:				
Project income	149,379	-	149,379	173,273
Contributions and fundraising	137,606	-	137,606	176,486
Miscellaneous income	10,376	-	10,376	15,940
Total revenue	<u>297,361</u>	<u>-</u>	<u>297,361</u>	<u>365,699</u>
Unrealized gain on investments	<u>26,314</u>	<u>-</u>	<u>26,314</u>	<u>-</u>
Net assets released from restrictions	<u>90,815</u>	<u>(90,815)</u>	<u>-</u>	<u>-</u>
Total public support, gains, and revenue	<u>5,113,364</u>	<u>41,800</u>	<u>5,155,164</u>	<u>5,348,642</u>
<b>Expenses and Losses:</b>				
Direct program services:				
Non-DOEA programs	907,363	-	907,363	806,891
Community service programs	1,712,335	-	1,712,335	1,484,000
Social services programs	786,837	-	786,837	871,879
Home service programs	1,046,702	-	1,046,702	1,361,150
Total direct program services	<u>4,453,237</u>	<u>-</u>	<u>4,453,237</u>	<u>4,523,920</u>
Support services:				
Management and general	471,890	-	471,890	483,395
Fundraising	47,559	-	47,559	59,338
Total support services	<u>519,449</u>	<u>-</u>	<u>519,449</u>	<u>542,733</u>
Total expenses	4,972,686	-	4,972,686	5,066,653
Unrealized loss on investments	<u>-</u>	<u>-</u>	<u>-</u>	<u>61,190</u>
Total expenses and losses	<u>4,972,686</u>	<u>-</u>	<u>4,972,686</u>	<u>5,127,843</u>
<b>Change in Net Assets</b>	140,678	41,800	182,478	220,799
<b>Net Assets:</b>				
Beginning of year	<u>721,427</u>	<u>8,200</u>	<u>729,627</u>	<u>508,828</u>
End of year	<u>\$ 862,105</u>	<u>\$ 50,000</u>	<u>\$ 912,105</u>	<u>\$ 729,627</u>

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

**COUNCIL ON AGING OF WEST FLORIDA, INC.**  
**STATEMENT OF CASH FLOWS**  
**YEAR ENDED DECEMBER 31, 2009**  
**With Comparative Totals for Year Ended December 31, 2008**

	<u>2009</u>	<u>2008</u>
<b>Cash Flows From Operating Activities:</b>		
Change in net assets	\$ 182,478	\$ 220,799
Adjustments to reconcile change in net assets to net cash provided by operating activities -		
Depreciation	59,531	56,416
Unrealized (gain) loss on investments	(26,314)	61,190
Changes in -		
Promises to give	-	54,250
Grants and local support receivable	37,515	(59,590)
Prepaid expenses	99	2,880
Other assets	536	436
Accounts payable	(79,526)	(76,222)
Accrued expenses	(33,788)	(65,334)
Deposits	582	(5,060)
Net cash provided by operating activities	<u>141,113</u>	<u>189,765</u>
<b>Cash Flows From Investing Activities:</b>		
Proceeds from sales and maturities of investments	20,000	150,000
Purchase of investments	(79)	(3,559)
Purchase of property and equipment	(42,221)	(49,870)
Net cash provided by (used in) investing activities	<u>(22,300)</u>	<u>96,571</u>
<b>Cash Flows From Financing Activities:</b>		
Principal payments on long-term debt	(22,348)	(19,424)
Net borrowings under line of credit	-	(183,372)
Net cash used in financing activities	<u>(22,348)</u>	<u>(202,796)</u>
<b>Net Increase in Cash</b>	96,465	83,540
<b>Cash at Beginning of Year</b>	<u>192,897</u>	<u>109,357</u>
<b>Cash at End of Year</b>	<u>\$ 289,362</u>	<u>\$ 192,897</u>
<b>Supplemental Disclosure of Cash Flow Information:</b>		
Interest paid	<u>\$ 19,941</u>	<u>\$ 23,929</u>

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

**COUNCIL ON AGING OF WEST FLORIDA, INC.  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2009**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

*Organization and Purpose:*

The Council on Aging of West Florida, Inc., (the Council) was incorporated as a Florida not-for-profit corporation in 1972. The Corporation has no paid-in capital or shareholders and the affairs are conducted by the Board of Directors as elected by the general membership of the corporation.

The Council's primary purpose is to assist, encourage and promote the well-being of aging individuals in Escambia County. The Council is funded by grants and contracts with the Northwest Florida Area Agency of Aging, Inc., the State of Florida, Department of Elder Affairs, Department of Children and Families, the Corporation for National Community Service and the United Way of Escambia County (the United Way). The Council also receives local financial support from Escambia County, church groups, civic clubs, program participants, foundations and individuals.

*Financially Interrelated Organizations:*

Accounting principles generally accepted in the United States of America presume that combined financial statements for financially interrelated organizations are necessary for fair presentation. The Council and the Council on Aging Foundation of West Florida, Inc. (the Foundation) are financially interrelated organizations as defined by accounting principles generally accepted in the United States of America.

In order to comply with federal and state grantor agency reporting requirements, these financial statements present the financial position and the results of operations of the Council only, and do not include the financial position or results of operations of the Foundation.

Unaudited financial data for the Foundation as of and for the year ended December 31, 2009 is summarized below:

Assets	\$	70,475
Liabilities	\$	-
Net Assets	\$	70,475
Revenues	\$	12,869
Expenses	\$	-



**COUNCIL ON AGING OF WEST FLORIDA, INC.  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2009**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*Basis of Presentation:*

The accompanying financial statements of the Council, which are presented on the accrual basis of accounting, have been prepared to focus on the Council as a whole and to present balances and transactions according to the existence or absence of donor-imposed restrictions.

Federal, state and local amounts received by the Council in advance of the incurrence of allowable costs or performance of services are recorded as refundable advances until such allowable costs are incurred or services are rendered.

Contributions are recognized when a donor makes an unconditional promise to give to the Council. Contributions that are restricted by a donor are reported as increases in temporarily restricted net assets or permanently restricted net assets depending on the nature of the restrictions. When a time restriction expires or a purpose restriction is met, temporarily restricted net assets are reclassified to unrestricted net assets.

Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional.

Unrestricted net assets represent resources generated from operations, unrestricted donations, and lapse of temporary restrictions and are not subject to donor-imposed stipulations.

*Use of Estimates:*

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

*Cash and Cash Equivalents:*

Cash and cash equivalents include all highly-liquid investments purchased with an original maturity of ninety days or less.

*Investments:*

Authorized investments consist of mutual funds carried at fair value based on quoted market prices. Unrealized gains and losses are included in the change in net assets in the accompanying statement of activities and changes in net assets.

**COUNCIL ON AGING OF WEST FLORIDA, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2009**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*Grants and Local Support Receivable:*

Grants and local support receivable are stated at the amount management expects to collect from outstanding balances. When necessary, management provides for probable uncollectible amounts through a provision for bad debt expense and an adjustment to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable.

*Property and Equipment:*

Property and equipment are recorded at cost. Donated property and equipment are recorded at their estimated market value on the date of contribution. Expenditures which equal or exceed \$1,000 that materially increase values, change capacities, or extend useful lives are capitalized. Repairs and maintenance costs are charged to operations when incurred.

Depreciation is computed using the straight-line method. Estimated useful lives of property and equipment range as follows:

Buildings and improvements	10 - 30 years
Furniture, fixtures and equipment	5 - 10 years
Vehicles	5 years

*Public Support:*

Public support revenue from local governments and government grants is recorded based upon the terms of the grantor allotment which generally provides that revenue is earned when the allowable costs of the specific grant provisions have been incurred or the performance of the services has been rendered. Such revenue is subject to audit by the grantor, and if the examination results in a deficiency of allowable expenses, the Council will be required to refund any deficiencies.

*Income Taxes:*

The Council is exempt from federal income taxes under Internal Revenue Service Code Section 501(c)(3). As a result, there is no provision for taxes in the accompanying financial statements.

*Advertising Costs:*

Advertising costs are expensed when incurred.

**COUNCIL ON AGING OF WEST FLORIDA, INC.  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2009**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

*In-Kind Support:*

The Council records various types of in-kind support. Contributed professional services are recognized if the services received create or enhance long-lived assets or require specialized skills and are provided by individuals possessing those skills, and would typically need to be purchased if the services were not provided by donation. Contributions of tangible assets are recognized at fair market value when received. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor and are treated as in-kind support for purposes of meeting state matching requirements. The amounts reported in the accompanying financial statements as in-kind support are offset by like amounts included in expenses.

*General and Administration Expense Allocation:*

Management and general expenses are allocated to various programs based on each program's percentage of direct salaries and wages to total direct salaries and wages.

*Facilities Repair and Maintenance Expense Allocation:*

Facilities repair and maintenance expenses are allocated to various programs based on each program's percentage of square footage occupied to total square footage of the facility.

*Subsequent Events:*

Management has evaluated subsequent events through April 28, 2010, which is the date the financial statements were available to be issued.

*Reclassifications:*

Certain reclassifications have been made to previously reported 2008 amounts to conform to the 2009 presentation. These reclassifications had no effect on previously reported net assets.

**NOTE 2 - INVESTMENTS**

Investments held at December 31, 2009 are listed below:

	<u>Fair Value</u>	<u>Amortized Cost</u>	<u>Unrealized Gain</u>
Mutual funds	\$ 121,513	\$ 105,533	\$ 15,980

**COUNCIL ON AGING OF WEST FLORIDA, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**DECEMBER 31, 2009**

**NOTE 2 - INVESTMENTS (Continued)**

Investment return for the year ended December 31, 2009 is summarized as follows:

Interest income	\$ 7
Unrealized gains	<u>26,314</u>
Net investment return	<u><u>\$ 26,321</u></u>

**NOTE 3 - FAIR VALUE MEASUREMENTS**

The Council adopted Accounting Standards Codification (ASC) 820, *Fair Value Measurements*, as of January 1, 2009. ASC 820 establishes a common definition for fair value to be applied to U.S. generally accepted accounting principles requiring the use of fair value, establishes a framework for measuring fair value, and expands disclosures about fair value measurements. The guidance establishes a fair value hierarchy about the assumptions used to measure fair value and clarifies assumptions about risk and the effect of a restriction on the sale or use of an asset. This guidance does not require any new fair value measurements, but rather applies to all other accounting pronouncements that require or permit fair value measurements.

ASC 820 defines fair value as the exchange price that would be received for an asset or paid to transfer a liability (an exit price) in the principal or most advantageous market for the asset or liability in an orderly transaction between market participants on the measurement date. ASC 820 also establishes a fair value hierarchy which requires an entity to maximize the use of observable inputs and minimize the use of unobservable inputs when measuring fair value. Three levels of inputs may be used to measure fair value:

Level 1: Observable inputs such as quoted prices (unadjusted) for identical assets or liabilities in active markets that the entity has the ability to access as of the measurement date.

Level 2: Significant other observable inputs other than Level 1 prices, such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, and other inputs that are observable or can be corroborated by observable market data.

Level 3: Significant unobservable inputs that reflect a company's own assumptions about the assumptions that market participants would use in pricing an asset or liability.

**COUNCIL ON AGING OF WEST FLORIDA, INC.  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2009**

**NOTE 3 - FAIR VALUE MEASUREMENTS (Continued)**

The following table presents the assets carried at fair value as of December 31, 2009:

	Level 1	Level 2	Level 3	Total
Mutual funds	\$ 121,513	\$ -	\$ -	\$ 121,513

The following methods and assumptions were used for each type of asset or liability measured at fair value:

Mutual funds – Assets are classified as Level 1 as they are traded in an active market for which closing prices are readily available.

While the Council believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain assets could result in a different estimate for fair value at the reporting date.

**NOTE 4 - GRANTS AND LOCAL SUPPORT RECEIVABLE**

Grants and local support receivable at December 31, 2009 consist of the following:

Federal grants	\$ 348,603
State grants	106,146
Local support	12,917
Other	6,030
Total	\$ 473,696

**NOTE 5 - PROMISES TO GIVE**

*Conditional Promises to Give:*

At December 31, 2009, the Council had conditional promises to give of \$29,000 from the United Way. The amount actually paid by the United Way will depend on the success of their fundraising campaign. Accordingly, these conditional promises to give will be recognized as contributions only when and to the extent the United Way confirms that funding is available.

**COUNCIL ON AGING OF WEST FLORIDA, INC.  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2009**

**NOTE 6 - PROPERTY AND EQUIPMENT**

Property and equipment consists of the following:

Land	\$ 47,197
Buildings and improvements	992,020
Vehicles	78,830
Equipment - general	54,324
Equipment - computers	114,061
Furniture and fixtures	53,495
	<u>1,339,927</u>
Accumulated depreciation	<u>(455,547)</u>
Total	<u><u>\$ 884,380</u></u>

Depreciation expense was \$59,531 for the year ended December 31, 2009.

**NOTE 7 - LINE OF CREDIT**

The Council has a \$250,000 line of credit available with a financial institution which has no stated expiration date, carries an agreed interest rate of 1% over the financial institution's prime rate, and is secured by deposits held at the financial institution. There were no outstanding borrowings under the line of credit as of December 31, 2009.

**NOTE 8 - LONG-TERM DEBT**

Long-term debt consists of the following:

Notes payable to bank, due in monthly installments, including interest from 5.13% to 6.5%, through July 2021, secured by property, building, furniture and equipment	\$ 343,476
Less current portion	<u>21,115</u>
	<u><u>\$ 322,361</u></u>

Interest expense for the year ended December 31, 2009 was \$19,941.

**COUNCIL ON AGING OF WEST FLORIDA, INC.  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2009**

**NOTE 8 - LONG-TERM DEBT (Continued)**

Scheduled maturities on long-term debt are as follows:

2010	\$ 21,115
2011	23,548
2012	24,868
2013	26,263
2014	27,737
Thereafter	<u>219,945</u>
	<u>\$ 343,476</u>

**NOTE 9 - TEMPORARILY RESTRICTED NET ASSETS**

Temporarily restricted net assets as of December 31, 2009 are available for the following purposes:

Purpose Restrictions:

Legal settlement - financial consumer education	<u>\$ 50,000</u>
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**NOTE 10 - COMMITMENTS AND CONTINGENCIES**

*Uninsured Cash Balances:*

The Council's cash balances held at financial institutions are insured by the Federal Deposit Insurance Corporation (FDIC) up to certain limits. In October 2008, FDIC coverage was temporarily increased to \$250,000 at each financial institution. Also, unlimited coverage is now temporarily provided for non-interest bearing transaction accounts at financial institutions participating in FDIC's Transaction Account Guarantee Program. At December 31, 2009, the Company did not have any cash balances held by financial institutions in excess of insured limits.

The unlimited coverage on the Transaction Account Guarantee Program is scheduled to expire on June 30, 2010. On January 1, 2014, FDIC coverage is scheduled to return to \$100,000 per institution for most other cash balances.

**COUNCIL ON AGING OF WEST FLORIDA, INC.  
NOTES TO FINANCIAL STATEMENTS  
DECEMBER 31, 2009**

**NOTE 10 - COMMITMENTS AND CONTINGENCIES (Continued)**

*Dependency on Government Support:*

The Council's services are funded primarily with grants from the United States Department of Health and Human Services and the State of Florida passed through the Florida Department of Elder Affairs and the Northwest Florida Area Agency on Aging. A reduction in the level of future support from these agencies could have a substantial effect on the Council's programs and activities. As of December 31, 2009, management is unaware of any such reduction in future support.



**SUPPLEMENTARY INFORMATION**

**COUNCIL ON AGING OF WEST FLORIDA, INC.**  
**COMBINED SCHEDULE OF FUNCTIONAL EXPENSES**  
**YEAR ENDED DECEMBER 31, 2009**  
**With Comparative Totals for 2008**

	Program Expenses				Total Program Expenses	Supporting Services		2009 Total Expenses	2008 Total Expenses
	Non- DOEA Programs	Community Service Programs	Social Service Programs	Home Service Programs		Management and General	Fundraising		
Wages	\$ 148,906	\$ 341,584	\$ 453,982	\$ -	\$ 944,472	\$ 389,086	\$ 32,970	\$ 1,366,528	\$ 1,329,765
Employee leasing and benefits	37,457	90,013	130,978	-	258,448	70,448	7,196	336,092	384,347
Travel	13,568	21,663	16,752	-	51,983	10,853	756	63,591	61,708
Education and training	1,031	450	1,556	-	3,036	2,491	-	5,527	8,946
Communications/postage	5,940	18,386	12,712	14	37,052	16,927	620	54,599	57,934
Utilities	3,441	19,107	3,068	55	25,671	11,567	133	37,371	33,417
Printing/supplies	5,395	9,410	3,900	-	18,705	7,012	-	25,717	29,208
Advertising	426	653	1,137	-	2,217	729	31	2,977	8,325
Insurance	3,626	10,172	6,713	41	20,553	14,054	124	34,730	44,637
Maintenance and repair	1,037	13,156	1,943	6	16,142	11,815	22	27,979	23,342
Building costs	2,462	21,499	2,562	35	26,558	9,642	87	36,287	34,272
Purchased equipment	2,836	7,429	8,844	17	19,127	11,907	71	31,105	34,790
Professional, legal and accounting	-	-	9,752	-	9,752	24,763	-	34,515	44,475
Volunteer expenses	364,804	315	22	-	365,141	61	-	365,202	318,929
Sub-contractors	79,324	807,244	-	1,006,052	1,892,620	27	-	1,892,647	2,053,655
Program supplies	2,228	10,306	103	-	12,638	590	-	13,228	14,031
Depreciation	-	-	-	-	-	59,531	-	59,531	56,416
Interest expense	-	-	-	-	-	19,941	-	19,941	23,929
In-kind expenses	96,360	26,976	5,265	-	128,601	310,336	-	438,937	362,511
Other expenses	1,633	47,597	777	1,964	51,970	68,660	5,550	126,180	142,017
<b>Totals</b>	<b>770,475</b>	<b>1,445,961</b>	<b>660,067</b>	<b>1,008,183</b>	<b>3,884,686</b>	<b>1,040,441</b>	<b>47,559</b>	<b>4,972,686</b>	<b>5,066,653</b>
<b>Allocation of Management and General Expenses</b>	<b>129,635</b>	<b>249,437</b>	<b>120,317</b>	<b>38,401</b>	<b>537,790</b>	<b>(537,790)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Allocation of Facilities and Maintenance Expenses</b>	<b>7,253</b>	<b>16,937</b>	<b>6,453</b>	<b>118</b>	<b>30,761</b>	<b>(30,761)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenses</b>	<b>\$ 907,363</b>	<b>\$ 1,712,335</b>	<b>\$ 786,837</b>	<b>\$ 1,046,702</b>	<b>\$ 4,453,237</b>	<b>\$ 471,890</b>	<b>\$ 47,559</b>	<b>\$ 4,972,686</b>	<b>\$ 5,066,653</b>

**COUNCIL ON AGING OF WEST FLORIDA, INC.  
COMBINING SCHEDULE OF FUNCTIONAL EXPENSES  
YEAR ENDED DECEMBER 31, 2009**

	Non-DOEA Programs							Total
	Foster Grandparents	Retired Senior Volunteers	Senior Companions	Senior Companions- Companionship	Senior Companions- Relief	Private Pay Home Delivered Meals	Private Pay Adult Day Health Care	
Wages	\$ 34,263	\$ 41,937	\$ 39,617	\$ 436	\$ 4,056	\$ 14,647	\$ 13,951	\$ 148,906
Employee leasing and benefits	6,687	10,236	11,841	145	1,256	3,400	3,891	37,457
Travel	3,093	3,071	2,884	19	161	4,085	256	13,568
Education and training	271	433	271	-	-	7	48	1,031
Communications/postage	1,267	2,228	1,261	10	67	578	528	5,940
Utilities	463	1,091	465	-	109	135	1,179	3,441
Printing/supplies	2,228	684	1,553	8	49	284	589	5,395
Advertising	95	190	95	-	-	16	31	426
Insurance	540	1,136	620	-	84	394	852	3,626
Maintenance and repair	111	219	140	-	11	78	478	1,037
Building costs	303	709	308	-	69	310	762	2,462
Purchased equipment	453	993	537	-	34	309	511	2,836
Professional, legal and accounting	-	-	-	-	-	-	-	-
Volunteer expenses	188,823	8,605	142,508	919	23,912	18	19	364,804
Sub-contractors	30,453	-	37,824	-	-	8,592	2,456	79,324
Program supplies	700	99	126	-	-	63	1,239	2,228
In-kind expenses	39,124	42,590	14,646	-	-	-	-	96,360
Other expenses	101	1,063	117	-	13	33	306	1,633
<b>Totals</b>	<b>308,975</b>	<b>115,283</b>	<b>254,814</b>	<b>1,537</b>	<b>29,820</b>	<b>32,949</b>	<b>27,095</b>	<b>770,475</b>
<b>Allocation of Management and General Expenses</b>	<b>53,461</b>	<b>18,618</b>	<b>35,731</b>	<b>-</b>	<b>6,450</b>	<b>10,037</b>	<b>5,338</b>	<b>129,635</b>
<b>Allocation of Facilities and Maintenance Expenses</b>	<b>1,009</b>	<b>2,303</b>	<b>1,013</b>	<b>-</b>	<b>236</b>	<b>124</b>	<b>2,568</b>	<b>7,253</b>
<b>Total Expenses</b>	<b>\$ 363,445</b>	<b>\$ 136,204</b>	<b>\$ 291,558</b>	<b>\$ 1,537</b>	<b>\$ 36,506</b>	<b>\$ 43,110</b>	<b>\$ 35,001</b>	<b>\$ 907,363</b>
<b>Total Units</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>144</b>	<b>4,975</b>	<b>2,947</b>	<b>667</b>	

**COUNCIL ON AGING OF WEST FLORIDA, INC.**  
**COMBINING SCHEDULE OF FUNCTIONAL EXPENSES**  
**YEAR ENDED DECEMBER 31, 2009**  
**(Continued)**

	Community Service Programs							Total
	Congregate Meals	Home Delivered Meals	Nutrition Education	Outreach	Recreation	Transportation	Adult Daycare/ Adult Day Healthcare/ Facility-Based Respite	
Wages	\$ 117,596	\$ 52,813	\$ 9,894	\$ 1,823	\$ 29,220	\$ 20,800	\$ 109,439	\$ 341,584
Employee leasing and benefits	26,234	14,083	1,908	359	9,982	6,209	31,239	90,013
Travel	6,355	10,688	619	27	2,717	1,060	197	21,663
Education and training	52	69	-	4	44	7	273	450
Communications/postage	10,336	3,756	49	55	393	233	3,564	18,386
Utilities	10,459	1,721	13	80	67	80	6,686	19,107
Printing/supplies	2,661	3,224	11	33	70	61	3,350	9,410
Advertising	158	158	-	-	-	-	338	653
Insurance	1,978	1,030	3	70	207	1,686	5,199	10,172
Maintenance and repair	10,213	269	-	11	62	50	2,550	13,156
Building costs	12,544	4,342	44	52	86	128	4,303	21,499
Purchased equipment	2,842	1,674	5	49	218	188	2,454	7,429
Professional, legal and accounting	-	-	-	-	-	-	-	-
Volunteer expenses	-	210	-	-	-	-	105	315
Sub-contractors	329,665	405,196	-	-	-	13,838	58,545	807,244
Program supplies	1,691	628	1	35	799	60	7,093	10,306
In-kind expenses	18,466	-	-	-	7,560	950	-	26,976
Other expenses	4,516	1,025	-	11	9,854	28,524	3,667	47,597
<b>Totals</b>	<b>555,765</b>	<b>500,884</b>	<b>12,546</b>	<b>2,610</b>	<b>61,279</b>	<b>73,875</b>	<b>239,002</b>	<b>1,445,961</b>
<b>Allocation of Management and General Expenses</b>	<b>87,215</b>	<b>95,009</b>	<b>2,620</b>	<b>679</b>	<b>8,378</b>	<b>9,868</b>	<b>45,668</b>	<b>249,437</b>
<b>Allocation of Facilities and Maintenance Expenses</b>	<b>760</b>	<b>1,171</b>	<b>34</b>	<b>175</b>	<b>118</b>	<b>118</b>	<b>14,561</b>	<b>16,937</b>
<b>Total Expenses</b>	<b>\$ 643,740</b>	<b>\$ 597,064</b>	<b>\$ 15,200</b>	<b>\$ 3,464</b>	<b>\$ 69,775</b>	<b>\$ 83,861</b>	<b>\$ 299,231</b>	<b>\$ 1,712,335</b>
<b>Total Units</b>	<b>87,196</b>	<b>94,062</b>	<b>7,127</b>	<b>858</b>	<b>164,232</b>	<b>7,579</b>	<b>32,121</b>	

**COUNCIL ON AGING OF WEST FLORIDA, INC.**  
**COMBINING SCHEDULE OF FUNCTIONAL EXPENSES**  
**YEAR ENDED DECEMBER 31, 2009**  
**(Continued)**

	Social Service Programs								
	Case Aid	Case Management	Screening and Assessment	Screening	Caregiver Training	Caregiver Support Group	Gerontological Counseling	Education/ Training	Total
Wages	\$ 34,071	\$ 351,850	\$ 44,565	\$ 6,866	\$ 3,444	\$ 3,444	\$ 8,312	\$ 1,430	\$ 453,982
Employee leasing and benefits	10,894	101,892	13,323	1,445	557	557	2,047	262	130,978
Travel	967	13,178	1,572	418	187	130	272	27	16,752
Education and training	24	1,201	323	-	8	-	-	-	1,556
Communications/postage	1,118	9,921	1,594	31	10	9	26	4	12,712
Utilities	264	2,059	744	0	0	0	1	0	3,068
Printing/supplies	167	3,456	205	2	67	1	2	1	3,900
Advertising	126	885	126	-	-	-	-	-	1,137
Insurance	544	5,134	1,025	3	1	1	4	1	6,713
Maintenance and repair	150	1,529	263	-	-	-	-	-	1,943
Building costs	183	1,472	856	-	50	-	-	-	2,562
Purchased equipment	829	6,701	1,315	-	-	-	-	-	8,844
Professional, legal and accounting	-	6,198	-	-	893	2,662	-	-	9,752
Volunteer expenses	1	20	1	-	-	-	-	-	22
Sub-contractors	-	-	-	-	-	-	-	-	-
Program supplies	-	-	9	-	94	-	-	-	103
In-kind expenses	-	-	-	-	1,575	3,690	-	-	5,265
Other expenses	64	604	107	-	-	-	1	-	777
<b>Totals</b>	<b>49,401</b>	<b>506,100</b>	<b>66,030</b>	<b>8,765</b>	<b>6,886</b>	<b>10,495</b>	<b>10,665</b>	<b>1,725</b>	<b>660,067</b>
<b>Allocation of Management and General Expenses</b>	<b>7,905</b>	<b>91,985</b>	<b>13,484</b>	<b>1,941</b>	<b>996</b>	<b>918</b>	<b>2,640</b>	<b>448</b>	<b>120,317</b>
<b>Allocation of Facilities and Maintenance Expenses</b>	<b>574</b>	<b>4,116</b>	<b>1,334</b>	<b>51</b>	<b>51</b>	<b>51</b>	<b>225</b>	<b>51</b>	<b>6,453</b>
<b>Total Expenses</b>	<b>\$ 57,880</b>	<b>\$ 602,201</b>	<b>\$ 80,848</b>	<b>\$ 10,757</b>	<b>\$ 7,933</b>	<b>\$ 11,464</b>	<b>\$ 13,530</b>	<b>\$ 2,224</b>	<b>\$ 786,837</b>
<b>Total Units</b>	<b>1,587</b>	<b>10,721</b>	<b>2,119</b>	<b>679</b>	<b>17</b>	<b>62</b>	<b>240</b>	<b>20</b>	

**COUNCIL ON AGING OF WEST FLORIDA, INC.**  
**COMBINING SCHEDULE OF FUNCTIONAL EXPENSES**  
**YEAR ENDED DECEMBER 31, 2009**  
**(Continued)**

	Home Service Programs							In-Home Respite
	Chore	Companionship	Emergency Alert Response	Escort	Frozen Home Delivered Meals	Homemaker	Material Aide	
Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Employee leasing and benefits	-	-	-	-	-	-	-	-
Travel	-	-	-	-	-	-	-	-
Education and training	-	-	-	-	-	-	-	-
Communications/postage	-	14	-	-	-	-	-	-
Utilities	-	55	-	-	-	-	-	-
Printing/supplies	-	-	-	-	-	-	-	-
Advertising	-	-	-	-	-	-	-	-
Insurance	-	41	-	-	-	-	-	-
Maintenance and repair	-	6	-	-	-	-	-	-
Building costs	-	35	-	-	-	-	-	-
Purchased equipment	-	17	-	-	-	-	-	-
Professional, legal and accounting	-	-	-	-	-	-	-	-
Volunteer expenses	-	-	-	-	-	-	-	-
Sub-contractors	144	194,720	16,607	2,829	10,850	265,200	1,673	302,786
Program supplies	-	-	-	-	-	-	-	-
In-kind expenses	-	-	-	-	-	-	-	-
Other expenses	-	6	203	-	-	-	1,755	-
<b>Totals</b>	<b>144</b>	<b>194,893</b>	<b>16,810</b>	<b>2,829</b>	<b>10,850</b>	<b>265,200</b>	<b>3,428</b>	<b>302,786</b>
<b>Allocation of Management and General Expenses</b>	<b>52</b>	<b>4,580</b>	<b>-</b>	<b>226</b>	<b>-</b>	<b>5,751</b>	<b>39</b>	<b>12,897</b>
<b>Allocation of Facilities and Maintenance Expenses</b>	<b>-</b>	<b>118</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Expenses</b>	<b>\$ 196</b>	<b>\$ 199,591</b>	<b>\$ 16,810</b>	<b>\$ 3,055</b>	<b>\$ 10,850</b>	<b>\$ 270,951</b>	<b>\$ 3,467</b>	<b>\$ 315,683</b>
<b>Total Units</b>	<b>9</b>	<b>12,850</b>	<b>19,423</b>	<b>135</b>	<b>1,019</b>	<b>18,062</b>	<b>20</b>	<b>19,070</b>

**COUNCIL ON AGING OF WEST FLORIDA, INC.**  
**COMBINING SCHEDULE OF FUNCTIONAL EXPENSES**  
**YEAR ENDED DECEMBER 31, 2009**  
**(Continued)**

	Home Service Programs					Total Program Expenses
	In-Home Respite Consumer Directed	Personal Care	Pest Control	Equipment	Total	
Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 944,472
Employee leasing and benefits	-	-	-	-	-	258,448
Travel	-	-	-	-	-	51,983
Education and training	-	-	-	-	-	3,036
Communications/postage	-	-	-	-	14	37,052
Utilities	-	-	-	-	55	25,671
Printing/supplies	-	-	-	-	-	18,705
Advertising	-	-	-	-	-	2,217
Insurance	-	-	-	-	41	20,553
Maintenance and repair	-	-	-	-	6	16,142
Building costs	-	-	-	-	35	26,558
Purchased equipment	-	-	-	-	17	19,127
Professional, legal and accounting	-	-	-	-	-	9,752
Volunteer expenses	-	-	-	-	-	365,141
Sub-contractors	18,900	88,557	1,683	102,103	1,006,052	1,892,620
Program supplies	-	-	-	-	-	12,638
In-kind expenses	-	-	-	-	-	128,601
Other expenses	-	-	-	-	1,964	51,970
<b>Totals</b>	<b>18,900</b>	<b>88,557</b>	<b>1,683</b>	<b>102,103</b>	<b>1,008,183</b>	<b>3,884,686</b>
<b>Allocation of Management and General Expenses</b>	<b>2,129</b>	<b>3,889</b>	<b>-</b>	<b>8,838</b>	<b>38,401</b>	<b>537,790</b>
<b>Allocation of Facilities and Maintenance Expenses</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>118</b>	<b>30,761</b>
<b>Total Expenses</b>	<b>\$ 21,029</b>	<b>\$ 92,446</b>	<b>\$ 1,683</b>	<b>\$ 110,941</b>	<b>\$ 1,046,702</b>	<b>\$ 4,453,237</b>
<b>Total Units</b>	<b>1,808</b>	<b>5,027</b>	<b>-</b>	<b>1,568</b>		

**OTHER REPORTS AND SCHEDULES**



**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**

Board of Directors  
Council on Aging of West Florida, Inc.  
Pensacola, Florida

We have audited the financial statements of Council on Aging of West Florida, Inc., (the Council) as of and for the year ended December 31, 2009, and have issued our report thereon dated April 28, 2010. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the Council's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness the Council's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the organization's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Board of Directors  
Council on Aging of West Florida, Inc.  
Pensacola, Florida

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Council's financial statements are free of 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*.

This report is intended solely for the information and use of the Board of Directors and management of the Council and applicable governmental agencies and is not intended to be and should not be used by anyone other than these specified parties.



Pensacola, Florida  
April 28, 2010

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH  
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM  
AND STATE PROJECT AND ON INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

Board of Directors  
Council on Aging of West Florida, Inc.  
Pensacola, Florida

Compliance

We have audited the compliance of the Council on Aging of West Florida, Inc. with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement*, and the requirements described in the *Executive Office of the Governor's State Projects Compliance Supplement*, that are applicable to each of its major federal programs and state projects for the year ended December 31, 2009. Council on Aging of West Florida, Inc.'s major federal programs and state projects are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs and state projects is the responsibility of Council on Aging of West Florida, Inc.'s management. Our responsibility is to express an opinion on Council on Aging of West Florida, Inc.'s compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and Chapter 10.650, Rules of the Auditor General. Those standards, OMB Circular A-133 and Chapter 10.650, Rules of the Auditor General, require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state project occurred. An audit includes examining, on a test basis, evidence about Council on Aging of West Florida, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Council on Aging of West Florida, Inc.'s compliance with those requirements.

Board of Directors  
Council on Aging of West Florida, Inc.  
Pensacola, Florida

In our opinion, Council on Aging of West Florida, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs and state projects for the year ended December 31, 2009.

#### Internal Control Over Compliance

Management of Council on Aging of West Florida, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs and state projects. In planning and performing our audit, we considered Council on Aging of West Florida, Inc.'s internal control over compliance with the requirements that could have a direct and material effect on a major federal program and a state project in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133 and Chapter 10.650, Rules of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Council on Aging of West Florida, Inc.'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 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.

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended for the information and use of Council on Aging of West Florida, Inc., the State of Florida, and applicable federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Pensacola, Florida  
April 28, 2010

**COUNCIL ON AGING OF WEST FLORIDA, INC.  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED DECEMBER 31, 2009**

<b>Federal Grantor/Pass-through Grantor/Program Title</b>	<b>CFDA Number</b>	<b>Contract / Grant Number</b>	<b>Expenditures</b>
<b><u>U.S. Department of Agriculture</u></b>			
Passed through State of Florida Department of Elder Affairs: Child and Adult Care Food Program	10.558	N/A	\$ 13,694
Passed through Northwest Florida Area Agency on Aging: Nutrition Services Incentive Program	10.570	AU009-E/AU010-E	147,889
<b><u>U.S. Department of Housing and Urban Development</u></b>			
Passed through City of Pensacola: Community Development Block Grant	14.218	N/A	80,258
Passed through Escambia County: Community Development Block Grant	14.218	N/A	50,000
			<u>130,258</u>
<b><u>U.S. Department of Homeland Security</u></b>			
Emergency Food and Shelter National Board Program	83.523	N/A	15,528
<b><u>U.S. Department of Health and Human Services</u></b>			
Passed through State of Florida Department of Elder Affairs/ Passed through Northwest Florida Area Agency on Aging: Aging Cluster: Special Programs for the Aging:			
Title III-B, Grants for Supportive Services and Senior Centers	93.044	AA009-E	374,699
Title III-Part C, Nutrition Services	93.045	AA009-E	898,953
ARRA - Aging Home-Delivered Nutrition Services for States	93.705	AA109-E	49,396
ARRA - Aging Congregate Nutrition Services for States	93.707	AA109-E	45,719
Total Aging Cluster			<u>1,368,767</u>
National Family Caregiver Support	93.052	AA009-E	152,825
<b><u>Corporation for National and Community Service</u></b>			
Retired and Senior Volunteer Program	94.002	06SRSFL012/09SRSFL007	63,563
Foster Grandparents/Senior Companion Cluster:			
Foster Grandparent Program	94.011	06SFSFL004/09SFSFL001	270,341
Senior Companion Program	94.016	06SFSFL002/09SCSFL002	177,209
Total Foster Grandparents/Senior Companion Cluster			<u>447,550</u>
Total Federal Awards			<u>\$ 2,340,074</u>

\*\* This schedule is presented on the accrual basis of accounting in accordance with generally accepted accounting principles.

**COUNCIL ON AGING OF WEST FLORIDA, INC.  
SCHEDULE OF EXPENDITURES OF STATE PROJECTS  
YEAR ENDED DECEMBER 31, 2009**

<u>State Grantor/Pass-through Grantor/Project Title</u>	<u>CSFA Number</u>	<u>Contract / Grant Number</u>	<u>Expenditures</u>
<b><u>State Grants and Aids Appropriations</u></b>			
Tobacco Settlement Trust Funds:			
Community Care for the Elderly	65.010	AC008-E/AC009-E	\$ 745,282
Alzheimers Disease Initiative - Respite Services	65.004	AZ008-E/AZ009-E	210,931
Relief	65.006	AR008-E/AR009-E	36,071
			<u>992,284</u>
<b><u>State Grants and Aids Appropriations</u></b>			
General Revenues:			
Home Care for the Elderly - Case Management	65.001	AH008-E/AH009-E	29,124
Home Care for the Elderly - Subsidies	65.001	AH008-E/AH009-E	111,666
			<u>140,790</u>
Total State Projects			<u>\$ 1,133,074</u>

\*\* This schedule is presented on the accrual basis of accounting in accordance with generally accepted accounting principles.

**COUNCIL ON AGING OF WEST FLORIDA, INC.  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS -  
YEAR ENDED DECEMBER 31, 2009**

**A. SUMMARY OF AUDIT RESULTS**

1. The independent auditor's report expresses an unqualified opinion on the financial statements of the Council on Aging of West Florida, Inc..
2. No significant deficiencies in internal control relating to the audit of the financial statements are reported in the 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*.
3. No instances of noncompliance material to the financial statements of the Council on Aging of West Florida, Inc., which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs and state projects are reported in the Independent Auditor's Report on Compliance and Internal Control Over Compliance Applicable to each Major Federal Program and State Project.
5. The auditor's report on compliance for major federal award programs and state projects for the Council on Aging of West Florida, Inc. expresses an unqualified opinion.
6. There are no audit findings relative to the major federal programs and state projects for the Council on Aging of West Florida, Inc. which are required to be reported in accordance with Section 510(a) of OMB Circular A-133.
7. The programs tested as major programs/projects were:

**Federal Program**

Aging Cluster: Special Programs for the Aging

Title III Part B - Grants for Supportive Services and Senior Centers (CFDA No. 93.044).

Title III Part C - Nutrition Services (CFDA No. 93.045).

ARRA - Aging Home-Delivered Nutrition Services for States (CFDA No. 93.705).

ARRA - Aging Congregate Nutrition Services for States (CFDA No. 93.707).

**State Project**

Community Care for the Elderly (CSFA No. 65.010).

8. The threshold for distinguishing Type A and B programs was \$300,000 for major federal programs and major state projects.
9. Council on Aging of West Florida, Inc. was determined to be a high-risk auditee pursuant to OMB Circular A-133.

**COUNCIL ON AGING OF WEST FLORIDA, INC.**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS -**  
**YEAR ENDED DECEMBER 31, 2009**  
**(Continued)**

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

None

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

None

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

None



**COUNCIL ON AGING OF WEST FLORIDA, INC.  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED DECEMBER 31, 2009**

There were no prior audit findings.