

COUNCIL ON AGING OF WEST FLORIDA, INC.

PENSACOLA, FLORIDA

FINANCIAL STATEMENTS

DECEMBER 31, 2016 AND 2015

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of the Council on Aging of West Florida, Inc., (the "Council") (a nonprofit organization), which comprise the statements of financial position as of December 31, 2016 and 2015, and the related statements of activities and changes in net assets, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Council as of December 31, 2016 and 2015, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The combined and combining schedules of functional expenses are presented for purposes of additional analysis, and are not a required part of the financial statements. The accompanying schedules of expenditures of federal awards and state financial assistance, as required by Title 2 U.S. Code of Federal Regulations (“CFR”) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, and as required by Chapter 10.650, Rules of the Auditor General, are presented for purposes of additional analysis and also are not required parts of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated May 30, 2017, on our consideration of the Council’s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Council’s internal control over financial reporting and compliance.



Pensacola, Florida
May 30, 2017

COUNCIL ON AGING OF WEST FLORIDA, INC.
STATEMENTS OF FINANCIAL POSITION
DECEMBER 31, 2016 AND 2015

ASSETS

	2016	2015
Current Assets:		
Cash and cash equivalents	\$ 1,211,999	\$ 1,017,484
Investments	561,210	473,669
Grants, contracts and local support receivable	496,894	588,004
Prepaid expenses	1,996	107
Total current assets	2,272,099	2,079,264
 Property and Equipment	 851,962	 748,901
 Other Assets	 5,048	 5,048
 Total Assets	 \$ 3,129,109	 \$ 2,833,213

LIABILITIES AND NET ASSETS

Current Liabilities:		
Current portion of long-term debt	\$ 14,110	\$ 12,568
Accounts payable	453,224	449,883
Accrued expenses	119,230	94,607
Refundable advances	7,503	19,653
Deposits	15,313	15,128
Total current liabilities	609,380	591,839
 Long-Term Debt	 471,167	 288,134
 Total Liabilities	 1,080,547	 879,973
 Commitments and Contingencies	 --	 --
 Unrestricted Net Assets	 2,048,562	 1,953,240
 Total Liabilities and Net Assets	 \$ 3,129,109	 \$ 2,833,213

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

COUNCIL ON AGING OF WEST FLORIDA, INC.
STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	2016	2015
Public Support, Gains, and Revenue:		
Public support:		
Grants	\$ 3,811,146	\$ 3,930,999
Contracts	733,462	725,202
Local support	186,173	185,636
In-kind	225,466	185,512
Total public support	4,956,247	5,027,349
 Gains and Revenue:		
Project income	245,274	244,499
Contributions and fundraising	201,430	135,481
Special events, less costs of direct benefits to donors of \$19,933 and \$40,736 in 2016 and 2015, respectively	154,046	121,429
Net investment income	39,643	4,926
Miscellaneous income	8,024	18,824
Total gains and revenue	648,417	525,159
 Total public support, gains, and revenue	5,604,664	5,552,508
 Expenses:		
Direct program services:		
Non-DOEA programs	953,263	862,604
Community service programs	2,051,584	2,022,728
Social services programs	404,076	388,965
Home service programs	1,645,192	1,667,397
Total direct program services	5,054,115	4,941,694
 Support services:		
Management and general	229,226	233,778
Fundraising	226,001	195,076
Total support services	455,227	428,854
 Total expenses	5,509,342	5,370,548
 Change in Net Assets	95,322	181,960
 Net Assets:		
Beginning of year	1,953,240	1,771,280
End of year	\$ 2,048,562	\$ 1,953,240

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

COUNCIL ON AGING OF WEST FLORIDA, INC.
STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2016 AND 2015

	2016	2015
Cash Flows From Operating Activities:		
Change in net assets	\$ 95,322	\$ 181,960
Adjustments to reconcile change in net assets to net cash provided by operating activities -		
Depreciation	72,962	74,150
Donated assets	(74,864)	(24,172)
Gain on disposition of property and equipment	-	(6,300)
Unrealized (gain) loss on investments	(5,973)	48,604
Changes in -		
Grants, contracts and local support receivable	91,110	93,043
Prepaid expenses	(1,889)	807
Accounts payable	3,341	(81,517)
Accrued expenses	24,623	13,026
Refundable advances	(12,150)	19,653
Deposits	185	(90)
Net cash provided by operating activities	192,667	319,164
Cash Flows From Investing Activities:		
Proceeds from sales and maturities of investments	24,347	24,172
Purchase of investments	(31,051)	(53,514)
Proceeds from sale of property and equipment	-	6,300
Purchase of property and equipment	(176,023)	(45,808)
Net cash used in investing activities	(182,727)	(68,850)
Cash Flows From Financing Activities:		
Proceeds issuance from long-term debt	200,000	-
Payments of loan closing costs	(7,123)	-
Principal payments on long-term debt	(8,302)	(11,875)
Net cash provided by (used in) financing activities	184,575	(11,875)
Net Change in Cash and Cash Equivalents	194,515	238,439
Cash and Cash Equivalents at Beginning of Year	1,017,484	779,045
Cash and Cash Equivalents at End of Year	\$ 1,211,999	\$ 1,017,484
Supplemental Disclosure of Cash Flow Information:		
Interest paid	\$ 15,349	\$ 15,544
Supplemental Disclosure of Non-Cash Investing Activities:		
Donated assets	\$ 74,864	\$ 24,172
Supplemental Disclosure of Non-Cash Financing Activities:		
Refinancing of long-term debt	\$ 294,685	\$ -

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

**COUNCIL ON AGING OF WEST FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015**

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 and Santa Rosa County. The Council is funded by grants and contracts with the Northwest Florida Area Agency on Aging, Inc., the State of Florida, Department of Elder Affairs (“DOEA”), Department of Children and Families, the Corporation for National Community Service, the United Way of Escambia County, the United Way of Santa Rosa County, and Santa Rosa County. The Council also receives local financial support from Escambia County, church groups, civic clubs, program participants, foundations and individuals.

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.

COUNCIL ON AGING OF WEST FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 statements of activities and changes in net assets.

Grants, Contracts and Local Support Receivable:

Grants, contracts 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

Debt Issuance Costs:

Debt issuance costs will be amortized over the term of the debt using the straight-line method. Amortization of debt issuance costs will be reported as interest expense in the statements of activities and changes in net assets.

COUNCIL ON AGING OF WEST FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

COUNCIL ON AGING OF WEST FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Subsequent Events:

Management has evaluated subsequent events through May 30, 2017, which is the date the financial statements were available to be issued.

Recent Accounting Standards:

During 2016, the Council adopted Financial Accounting Standards Board (“FASB”) Accounting Standards Update No. 2015-03 (“ASU 2015-03”), *Interest - Imputation of Interest (Subtopic 835-30): Simplifying the Presentation of Debt Issuance Costs*, which requires that debt issuance costs be presented as a direct deduction from the carrying amount of the debt rather than as an asset, consistent with debt discounts.

NOTE 2 - INVESTMENTS

Investments held at December 31, 2016 and 2015 are listed below:

	<u>Fair Value</u>	<u>Amortized Cost</u>	<u>Unrealized Gain (Loss)</u>
December 31, 2016			
Mutual funds	<u>\$ 561,210</u>	<u>\$ 556,489</u>	<u>\$ 4,721</u>
December 31, 2015			
Mutual funds	<u>\$ 473,669</u>	<u>\$ 474,921</u>	<u>\$ (1,252)</u>

Investment return for the years ended December 31, 2016 and 2015 are summarized as follows:

	<u>2016</u>	<u>2015</u>
Interest and dividends	\$ 33,670	\$ 53,530
Unrealized gain (loss)	<u>5,973</u>	<u>(48,604)</u>
Net investment return	<u>\$ 39,643</u>	<u>\$ 4,926</u>

**COUNCIL ON AGING OF WEST FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015**

NOTE 3 - FAIR VALUE MEASUREMENTS (Continued)

Financial Accounting Standards Board (“FASB”) Accounting Standards Codification (“ASC”) 820, *Fair Value Measurements*, defines 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.

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 an entity’s own assumptions about the assumptions that market participants would use in pricing an asset or liability.

The following table presents the assets carried at fair value as of December 31, 2016 and 2015:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
December 31, 2016				
Mutual funds	<u>\$ 561,210</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 561,210</u>
December 31, 2015				
Mutual funds	<u>\$ 473,669</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 473,669</u>

Following is a description of the valuation methodologies used for financial instruments 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.

The preceding methods 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 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 financial instruments could result in a different fair value measurement at the reporting date.

COUNCIL ON AGING OF WEST FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE 4 - GRANTS, CONTRACTS AND LOCAL SUPPORT RECEIVABLE

Grants, contracts and local support receivable consists of the following:

	<u>2016</u>	<u>2015</u>
Federal grants	\$ 313,912	\$ 353,928
State grants	27,711	42,712
Contracts	136,952	155,910
Local support	7,553	21,907
Other	<u>10,766</u>	<u>13,547</u>
 Total	 <u>\$ 496,894</u>	 <u>\$ 588,004</u>

NOTE 5 - PROPERTY AND EQUIPMENT

Property and equipment consists of the following:

	<u>2016</u>	<u>2015</u>
Land	\$ 47,197	\$ 47,197
Buildings and improvements	1,169,739	1,167,352
Vehicles	116,489	116,489
Equipment - general	21,110	34,413
Equipment - computers	65,865	100,962
Furniture and fixtures	67,371	68,824
Construction in process	<u>162,698</u>	<u>-</u>
	1,650,469	1,535,237
Accumulated depreciation	<u>(798,507)</u>	<u>(786,336)</u>
 Total	 <u>\$ 851,962</u>	 <u>\$ 748,901</u>

Depreciation expense was \$72,962 and \$74,150 for the years ended December 31, 2016 and 2015, respectively.

COUNCIL ON AGING OF WEST FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE 6 - LINE OF CREDIT

The Council has a line of credit with varying credit limits 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, 2016 and 2015.

NOTE 7 - LONG-TERM DEBT

Long-term debt consists of the following:

	<u>2016</u>	<u>2015</u>
Note payable to bank, due in monthly installments, including interest at 4.99%, through April 2022, secured by property and building, refinanced in 2016	\$ -	\$ 300,702
Note payable to bank, due in monthly installments, including interest at 4.25%, through August 2026, secured by property and building	492,400	-
Less unamortized debt issuance costs	<u>7,123</u>	<u>-</u>
Long-term debt, less unamortized debt issuance costs	485,277	300,702
Less current portion	<u>14,110</u>	<u>12,568</u>
	<u>\$ 471,167</u>	<u>\$ 288,134</u>

Interest expense for the years ended December 31, 2016 and 2015 was \$15,349 and \$15,544, respectively.

Scheduled maturities on long-term debt are as follows:

2017	\$ 14,110
2018	17,625
2019	18,413
2020	19,235
2021	20,095
Thereafter	<u>402,922</u>
	<u>\$ 492,400</u>

COUNCIL ON AGING OF WEST FLORIDA, INC.
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2016 AND 2015

NOTE 8 - SIMPLIFIED EMPLOYEE PENSION PLAN

The Council has established a Simplified Employee Pension Plan (“SEP”) covering all employees who have been employed for a specific length of continuous service. Effective January 1, 2015, the Council decreased the continuous service requirement from 36 months to 12 months and increased the contribution of the employee’s salary from 6% to 7%. The Council’s contributions to the SEP for the years ended December 31, 2016 and 2015 were \$89,843 and \$82,304, respectively.

NOTE 9 - COMMITMENTS AND CONTINGENCIES

Operating Leases:

The Council leases office equipment under operating leases expiring through December 2020. Future minimum lease payments under operating leases at December 31, 2016, are as follows:

2017	\$ 8,603
2018	8,603
2019	8,603
2020	<u>8,603</u>
	<u>\$ 34,412</u>

Rental expense for the years ended December 31, 2016 and 2015 was \$9,472 and \$15,619, respectively.

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 DOEA 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, 2016, management is unaware of any such reduction in future support.

Depository Risk:

The Council maintains cash balances with a financial institution and a brokerage firm. Demand deposit accounts are insured by the Federal Deposit Insurance Corporation (“FDIC”) up to certain limits. At December 31, 2016, the Council had \$892,566 held by the financial institution and brokerage firm in excess of insured limits.

SUPPLEMENTARY INFORMATION

COUNCIL ON AGING OF WEST FLORIDA, INC.
COMBINED SCHEDULE OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2016
With Comparative Totals for 2015

	Direct Program Services				Total Program Expenses	Support Services		2016 Total Expenses	2015 Total Expenses
	Non- DOEA Programs	Community Service Programs	Social Services Programs	Home Service Programs		Management and General	Fundraising		
Wages	\$ 121,447	\$ 479,504	\$ 158,409	\$ 20,647	\$ 780,007	\$ 469,193	\$ 57,468	\$ 1,306,668	\$ 1,276,309
Employee leasing and benefits	41,813	131,368	52,756	4,419	230,356	176,472	13,050	419,878	394,987
Travel	8,633	21,082	8,096	369	38,180	4,227	1,280	43,687	42,853
Education and training	1,499	1,159	784	-	3,442	2,714	1,020	7,176	7,255
Communications/postage	8,463	23,010	9,099	2,949	43,521	26,456	8,282	78,259	82,838
Utilities	2,424	19,982	3,046	1,124	26,576	11,773	302	38,651	37,695
Printing/supplies	2,247	5,704	2,330	686	10,967	7,829	3,669	22,465	17,840
Advertising	571	545	195	118	1,429	2,008	273	3,710	5,808
Insurance and licenses	7,134	12,434	3,808	2,259	25,635	14,120	1,894	41,649	38,160
Maintenance and repair	342	10,021	72	39	10,474	25,318	38	35,830	35,465
Building costs	1,744	16,147	2,020	776	20,687	10,026	239	30,952	34,998
Purchased equipment	5,797	8,498	3,018	1,639	18,952	1,975	1,644	22,571	27,697
Professional, legal and accounting	1,323	5,077	491	358	7,249	28,196	358	35,803	34,767
Volunteer expenses	437,275	1,135	124	924	439,458	18	91	439,567	367,878
Sub-contractors	46,428	930,822	-	1,529,842	2,507,092	-	-	2,507,092	2,565,323
Program supplies	1,339	13,813	4	343	15,499	21	-	15,520	16,121
Depreciation	-	-	-	-	-	72,962	-	72,962	74,150
Interest expense	-	-	-	-	-	15,349	-	15,349	15,544
In-kind expenses	48,091	36,263	53,925	-	138,279	38,923	48,264	225,466	185,512
Other expenses	6,056	40,131	16,223	15,223	77,633	41,922	26,532	146,087	109,348
Totals	742,626	1,756,695	314,400	1,581,715	4,395,436	949,502	164,404	5,509,342	5,370,548
Allocation of Management and General Expenses	205,245	277,173	82,965	60,983	626,366	(687,145)	60,779	-	-
Allocation of Facilities and Maintenance Expenses	5,392	17,716	6,711	2,494	32,313	(33,131)	818	-	-
Total Expenses	\$ 953,263	\$ 2,051,584	\$ 404,076	\$ 1,645,192	\$ 5,054,115	\$ 229,226	\$ 226,001	\$ 5,509,342	\$ 5,370,548

**COUNCIL ON AGING OF WEST FLORIDA, INC.
COMBINING SCHEDULE OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2016**

	Non-DOEA Programs					Total
	Foster Grandparents	Senior Companions	Senior Companions- Relief	Private Pay Home Delivered Meals	Private Pay Adult Day Health Care	
Wages	\$ 40,646	\$ 46,259	\$ 5,060	\$ 8,214	\$ 21,268	\$ 121,447
Employee leasing and benefits	13,084	19,955	1,786	1,735	5,253	41,813
Travel	4,195	3,720	107	549	62	8,633
Education and training	840	619	-	20	20	1,499
Communications/postage	4,056	2,741	459	535	672	8,463
Utilities	498	494	130	77	1,225	2,424
Printing/supplies	1,091	804	102	24	226	2,247
Advertising	76	54	11	13	417	571
Insurance and licenses	3,321	2,272	404	182	955	7,134
Maintenance and repair	69	45	8	20	200	342
Building costs	423	387	97	113	724	1,744
Purchased equipment	2,955	1,953	329	150	410	5,797
Professional, legal and accounting	629	415	70	31	178	1,323
Volunteer expenses	241,804	168,684	26,767	2	18	437,275
Sub-contractors	25,264	13,736	-	3,352	4,076	46,428
Program supplies	-	-	-	4	1,335	1,339
In-kind expenses	35,598	12,493	-	-	-	48,091
Other expenses	1,814	2,368	-	14	1,860	6,056
Totals	376,363	276,999	35,330	15,035	38,899	742,626
Allocation of Management and General Expenses	106,385	70,253	11,809	5,294	11,504	205,245
Allocation of Facilities and Maintenance Expenses	1,116	1,086	287	123	2,780	5,392
Total Expenses	\$ 483,864	\$ 348,338	\$ 47,426	\$ 20,452	\$ 53,183	\$ 953,263
Total Units	-	-	7,182	3,111	2,013	

COUNCIL ON AGING OF WEST FLORIDA, INC.
COMBINING SCHEDULE OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2016
(Continued)

Community Service Programs									
	Congregate Meals	Home Delivered Meals	Nutrition Education	Outreach	Recreation	Senior Farmers Market Nutrition	Transportation	Adult Daycare/ Adult Day Healthcare/ Facility-Based Respite	Total
Wages	\$ 144,518	\$ 59,008	\$ 7,074	\$ 5,017	\$ 33,655	\$ -	\$ 40,030	\$ 190,202	\$ 479,504
Employee leasing and benefits	40,587	14,389	1,310	1,119	6,686	-	9,136	58,141	131,368
Travel	7,738	2,311	87	10,158	548	-	219	21	21,082
Education and training	489	357	10	-	41	-	82	180	1,159
Communications/postage	10,868	3,665	85	53	925	-	2,048	5,366	23,010
Utilities	11,916	920	25	83	95	-	56	6,887	19,982
Printing/supplies	2,838	617	12	-	62	-	51	2,124	5,704
Advertising	193	82	1	-	38	-	38	193	545
Insurance and licenses	2,980	1,338	96	135	467	-	887	6,531	12,434
Maintenance and repair	7,699	346	10	2	44	-	19	1,901	10,021
Building costs	10,893	552	18	56	68	-	66	4,494	16,147
Purchased equipment	2,425	1,028	85	91	424	-	828	3,617	8,498
Professional, legal and accounting	2,968	220	18	20	89	-	174	1,588	5,077
Volunteer expenses	95	815	1	-	41	-	19	164	1,135
Sub-contractors	369,931	472,744	-	-	-	-	-	88,147	930,822
Program supplies	1,885	114	2	-	176	-	-	11,636	13,813
In-kind expenses	36,213	-	-	-	50	-	-	-	36,263
Other expenses	4,161	329	8	-	97	12,960	16,002	6,574	40,131
Totals	658,397	558,835	8,842	16,734	43,506	12,960	69,655	387,766	1,756,695
Allocation of Management and General Expenses	86,746	37,339	3,027	3,403	15,099	-	29,375	102,184	277,173
Allocation of Facilities and Maintenance Expenses	808	1,231	35	183	127	-	124	15,208	17,716
Total Expenses	\$ 745,951	\$ 597,405	\$ 11,904	\$ 20,320	\$ 58,732	\$ 12,960	\$ 99,154	\$ 505,158	\$ 2,051,584
Total Units	87,738	124,397	5,413	631	16,368	-	5,932	70,668	

COUNCIL ON AGING OF WEST FLORIDA, INC.
COMBINING SCHEDULE OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2016
(Continued)

	Social Services Programs								
	Case Aid	Case Management	Screening and Assessment	Screening	Caregiver Training	Caregiver Support Group	Emergency Aide	Gerontological Counseling	Total
Wages	\$ 4,025	\$ 128,952	\$ 10,994	\$ 13,005	\$ -	\$ -	\$ -	\$ 1,433	\$ 158,409
Employee leasing and benefits	1,079	43,566	5,561	2,168	-	-	-	382	52,756
Travel	14	5,067	2,651	317	-	-	-	47	8,096
Education and training	-	764	-	20	-	-	-	-	784
Communications/postage	153	6,697	1,904	165	-	147	-	33	9,099
Utilities	289	1,958	625	46	-	-	-	128	3,046
Printing/supplies	64	1,291	257	24	5	-	676	13	2,330
Advertising	-	125	68	2	-	-	-	-	195
Insurance and licenses	221	2,495	678	180	-	158	-	76	3,808
Maintenance and repair	2	35	9	21	-	4	-	1	72
Building costs	188	1,294	416	31	-	7	-	84	2,020
Purchased equipment	85	2,226	371	162	-	152	-	22	3,018
Professional, legal and accounting	18	323	80	34	-	32	-	4	491
Volunteer expenses	-	121	1	2	-	-	-	-	124
Program supplies	-	-	-	4	-	-	-	-	4
In-kind expenses	-	-	-	-	-	-	53,925	-	53,925
Other expenses	26	927	98	14	-	2,188	12,965	5	16,223
Totals	6,164	195,841	23,713	16,195	5	2,688	67,566	2,228	314,400
Allocation of Management and General Expenses	2,977	54,684	13,458	5,756	-	5,386	-	704	82,965
Allocation of Facilities and Maintenance Expenses	611	4,427	1,346	57	-	-	-	270	6,711
Total Expenses	\$ 9,752	\$ 254,952	\$ 38,517	\$ 22,008	\$ 5	\$ 8,074	\$ 67,566	\$ 3,202	\$ 404,076
Total Units	53	2,999	519	736	-	59	-	153	-

COUNCIL ON AGING OF WEST FLORIDA, INC.
COMBINING SCHEDULE OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2016
(Continued)

	Home Service Programs							
	Companionship	Emergency Alert Response	Escort	Frozen Home Delivered Meals	Homemaker	Material Aide	In-Home Respite	Volunteer
Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,647
Employee leasing and benefits	-	-	-	-	-	-	-	4,419
Travel	-	-	-	-	-	-	-	369
Education and training	-	-	-	-	-	-	-	-
Communications/postage	99	-	1	-	120	13	216	2,154
Utilities	-	-	-	-	-	-	-	1,124
Printing/supplies	-	-	-	-	-	-	-	686
Advertising	-	-	-	-	-	-	-	118
Insurance and licenses	181	-	2	-	223	23	391	818
Maintenance and repair	4	-	-	-	5	1	9	6
Building costs	6	-	-	-	8	1	14	726
Purchased equipment	169	-	2	-	207	22	370	276
Professional, legal and accounting	38	-	-	-	48	5	81	59
Volunteer expenses	-	-	-	-	-	-	-	924
Sub-contractors	313,537	8,321	-	12,754	349,446	375	599,621	-
Program supplies	-	-	-	-	-	-	-	343
In-kind expenses	-	-	-	-	-	-	-	-
Other expenses	-	-	-	-	-	14,385	-	248
Totals	314,034	8,321	5	12,754	350,057	14,825	600,702	32,917
Allocation of Management and General Expenses	6,572	-	64	-	8,234	845	13,791	9,898
Allocation of Facilities and Maintenance Expenses	-	-	-	-	-	-	-	2,494
Total Expenses	\$ 320,606	\$ 8,321	\$ 69	\$ 12,754	\$ 358,291	\$ 15,670	\$ 614,493	\$ 45,309
Total Units	20,263	9,366	-	-	22,931	174	37,836	-

COUNCIL ON AGING OF WEST FLORIDA, INC.
COMBINING SCHEDULE OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2016
(Continued)

Home Service Programs

	Vendor Chore	Nutritional Counseling	Personal Care	Equipment	Housing Improvement	Other	Total	Total Direct Program Services
Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,647	\$ 780,007
Employee leasing and benefits	-	-	-	-	-	-	4,419	230,356
Travel	-	-	-	-	-	-	369	38,180
Education and training	-	-	-	-	-	-	-	3,442
Communications/postage	1	8	45	292	-	-	2,949	43,521
Utilities	-	-	-	-	-	-	1,124	26,576
Printing/supplies	-	-	-	-	-	-	686	10,967
Advertising	-	-	-	-	-	-	118	1,429
Insurance and licenses	2	14	83	522	-	-	2,259	25,635
Maintenance and repair	-	-	2	12	-	-	39	10,474
Building costs	-	-	3	18	-	-	776	20,687
Purchased equipment	2	14	77	500	-	-	1,639	18,952
Professional, legal and accounting	-	3	18	106	-	-	358	7,249
Volunteer expenses	-	-	-	-	-	-	924	439,458
Sub-contractors	53	-	90,191	154,770	774	-	1,529,842	2,507,092
Program supplies	-	-	-	-	-	-	343	15,499
In-kind expenses	-	-	-	-	-	-	-	138,279
Other expenses	-	-	-	107	-	483	15,223	77,633
Totals	58	39	90,419	156,327	774	483	1,581,715	4,395,436
Allocation of Management and General Expenses	64	497	3,076	17,942	-	-	60,983	626,366
Allocation of Facilities and Maintenance Expenses	-	-	-	-	-	-	2,494	32,313
Total Expenses	\$ 122	\$ 536	\$ 93,495	\$ 174,269	\$ 774	\$ 483	\$ 1,645,192	\$ 5,054,115
Total Units	5	5,413	5,242	2,003	8	6		

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, 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, the financial statements of the Council on Aging of West Florida, Inc. (the "Council") (a nonprofit organization), which comprise the statement of financial position as of December 31, 2016, and the related statements of activities and changes in net assets, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated May 30, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Council's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Council's internal control. Accordingly, we do not express an opinion on the effectiveness the Council's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Council'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 the audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Council's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Council'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 Council's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Pensacola, Florida
May 30, 2017

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

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

Report on Compliance for Each Major Federal Program and State Project

We have audited the Council on Aging of West Florida, Inc.’s (the “Council”) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* and the requirements described in the *Executive Office of the Governor’s State Project Compliance Supplement* that could have a direct and material effect on each of the Council’s major federal programs and state projects for the year ended December 31, 2016. The Council’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.

Management’s Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs and state projects.

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for each of the Council’s major federal programs and state projects based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; 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. Those standards, the Uniform Guidance and Chapter 10.650, Rules of the Auditor General require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program or state project occurred. An audit includes examining, on a test basis, evidence about the Council’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program and state project. However, our audit does not provide a legal determination of the Council’s compliance.

Opinion on Each Major Federal Program and State Project

In our opinion, the Council complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs and state projects for the year ended December 31, 2016.

Report on Internal Control Over Compliance

Management of the Council is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Council's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program and state project to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and state project and to test and report on internal control over compliance in accordance with the Uniform Guidance and Chapter 10.650, Rules of the Auditor General, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Council's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program or state project on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program or state project will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program or state project that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance and Chapter 10.650, Rules of the Auditor General. Accordingly, this report is not suitable for any other purpose.



Pensacola, Florida
May 30, 2017

**COUNCIL ON AGING OF WEST FLORIDA, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2016**

Federal Grantor/Pass-through Grantor/Program Title	CFDA Number	Contract / Grant Number	Expenditures
<u>U.S. Department of Agriculture</u>			
Passed through State of Florida Department of Elder Affairs:			
Child and Adult Care Food Program	10.558	Y6003	\$ 8,586
Senior Farmers Market Nutrition Program	10.576	XQ664	8,000
			<u>16,586</u>
<u>U.S. Department of Housing and Urban Development</u>			
Passed through City of Pensacola:			
Community Development Block Grant	14.218	N/A	70,000
Passed through Escambia County:			
Community Development Block Grant	14.218	N/A	47,000
			<u>117,000</u>
<u>U.S. Department of Health and Human Services</u>			
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-Part B, Grants for Supportive Services and Senior Centers	93.044	AA016-E	365,761
Title III-Part C, Nutrition Services	93.045	AA016-E	795,828
Nutrition Services Incentive Program	93.053	AU016-E	103,530
Total Aging Cluster			<u>1,265,119</u>
National Family Caregiver Support	93.052	AA016-E	<u>161,835</u>
<u>U.S. Department of Homeland Security</u>			
Emergency Food and Shelter National Board Program	97.024	N/A	<u>6,342</u>
<u>Corporation for National and Community Service</u>			
Foster Grandparents/Senior Companion Cluster:			
Foster Grandparent Program	94.011	15SFSFL002	315,194
Senior Companion Program	94.016	15SCSFL001	211,845
Total Foster Grandparents/Senior Companion Cluster			<u>527,039</u>
Total Federal Awards			<u>\$ 2,093,921</u>

Note: 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 FINANCIAL ASSISTANCE
YEAR ENDED DECEMBER 31, 2016**

<u>State Grantor/Pass-through Grantor/Project Title</u>	<u>CSFA Number</u>	<u>Contract / Grant Number</u>	<u>Expenditures</u>
<u>State Grants and Aids Appropriations</u>			
Passed through State of Florida Department of Elder Affairs/ Passed through Northwest Florida Area Agency on Aging: Tobacco Settlement Trust Funds:			
Community Care for the Elderly	65.010	AC015-E/AC016-E	\$ 1,030,874
Alzheimer's Respite Services	65.004	AZ015-E/AZ016-E	405,351
Relief	65.006	AR015-E/AR016-E	60,741
			<u>1,496,966</u>
<u>State Grants and Aids Appropriations</u>			
Passed through State of Florida Department of Elder Affairs/ Passed through Northwest Florida Area Agency on Aging: General Revenues:			
Home Care for the Elderly - Case Management	65.001	AH015-E/AH016-E	15,606
Home Care for the Elderly - Subsidies	65.001	AH015-E/AH016-E	204,233
			<u>219,839</u>
<u>State of Florida Department of Children and Families</u>			
Community Care for Disabled Adults	60.008	N/A	420
Total State Financial Assistance			<u>\$ 1,717,225</u>

Note: 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, 2016**

A. SUMMARY OF AUDIT RESULTS

1. The independent auditor's report expresses an unmodified 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 for Each Major Program and State Project and on Internal Control Over Compliance Required by the Uniform Guidance and Chapter 10.650, Rules of the Auditor General.
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 unmodified 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 2 CFR section 200.516(a) of the Uniform Guidance and Chapter 10.656, Rules of the Auditor General.
7. The programs/projects tested as major were:

Federal Programs

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).

Nutrition Services Incentive Program (CFDA No. 93.053).

State Projects

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

Alzheimer's Respite Services (CSFA No. 65.004).

8. The threshold for distinguishing Type A and B programs was \$750,000 for major federal programs and \$300,000 for major state projects.
9. Council on Aging of West Florida, Inc. was determined to be a low-risk auditee pursuant to the Uniform Guidance.

**COUNCIL ON AGING OF WEST FLORIDA, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2016
(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

In accordance with Rules of the Auditor General, Section 10.656(3)(e), no management letter is required because there were no findings required to be reported in the management letter.

**COUNCIL ON AGING OF WEST FLORIDA, INC.
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2016**

There were no prior audit findings.

In accordance with Rules of the Auditor General 10.557(3)(d)5 and 10.656(3)(d)6, no summary schedule of prior audit findings is required because there were no prior audit findings related to federal programs or state projects.