



**Fiscal Year 2012
5316 Job Access Reverse Commute and
5317 New Freedom
Programs Guide and Application Package**

**Miami Urbanized Area (Broward, Miami-Dade, and
Palm Beach Counties)**

October 2012

Application Checklist

The following information must be included in the final JARC or New Freedom application packet to be considered complete. Incomplete applications will be disqualified after the application deadline has passed. Six (6) copies of the application must be submitted on 8 ½ x 11 inch paper and bounded with a paper clip or black binder clip and in electronic format on a CD. Failure to provide either will disqualify project from consideration.

ALL PROJECT APPLICATIONS MUST BE RECEIVED AT THE SOUTH FLORIDA REGIONAL TRANSPORTATION AUTHORITY OFFICE BY DECEMBER 21, 2012 AT 12:00 NOON EST.

- Signed Application Checklist
- Section 1: Summary of Application
- Section 2: Applicant, Existing Services, and Service Area
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- Exhibit A2: Certification by Applicants without a Governing Board
- Exhibit B: Public Hearing
- Exhibit C: Single Audit Act
- Exhibit D: Federal Certifications and Assurances
- Exhibit E: Civil Rights Requirements
- Exhibit F: Procurement

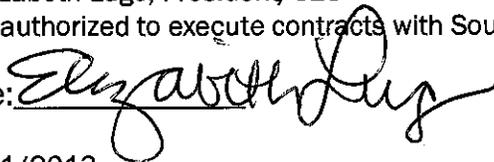
Exhibit G: Restrictions on Lobbying

Exhibit H: Milestone Information

Name: Elizabeth Lugo, President/CEO

(Individual authorized to execute contracts with South Florida Regional Transportation Authority)

Signature:



Date: 1/31/2013

SECTION 1: SUMMARY OF APPLICATION

Application Type

Please indicate whether this is a JARC or New Freedom Application. CHECK ONLY ONE PROGRAM. If both Program boxes below are checked, the application may be deemed ineligible.

- Section 5316 – Job Access and Reverse Commute (JARC)
 Section 5317 – New Freedom

Applicant Name and Contact Information

Name of Applicant	Mae Volen Senior Center, Inc. and its subsidiary Volen Community Coach, LLC
Contact Person	Elizabeth Lugo, President/CEO
Address	1515 West Palmetto Park Road, Boca Raton FL 33486
Email	lugoe@volencenter.com
Phone Number	561-395-8920 ext. 208

Organization Type

- Local Government Authority
 Private Non-Profit Organization (please attach IRS 501(c)(3) documentation of non-profit status)
 Public Operator of Public Transportation Services
 Private Operator of Public Transportation Services

Partnering Organization and Contact Information (Indicate N/A if not applicable)

Partnering Organization	N/A
Contact Person	
Address	
Email	
Phone Number	

Project Type (Place an X in the appropriate box). For a detailed list of eligible projects, please refer to Appendix B: JARC and NF Eligible Projects.

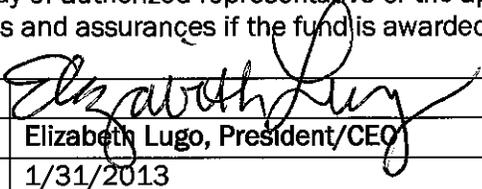
Capital Only	
Operating Only	X
Capital & Operating	
Mobility Management/Coordinated Planning	

Project Information

Project Name	LIFT by Volen
Service Area	Palm Beach County with potential to expand into Broward
Start Date	Continuation of funding for existing NF project
Total Project Cost	\$1,419,566.00
JARC/NF Funding Requested	\$608,158.00
Number of Years for Which Funding Requested	2
Total Local Match	\$608,158.00

IMPORTANT: Cost information provided in the above table will be used when the projects are evaluated and funding is requested for successful projects from FTA.

To the best of my knowledge, all information in this application is true and accurate. The document has been duly authorized by the governing body or authorized representative of the applicant and the applicant will comply with any certifications and assurances if the fund is awarded.

Signature of Authorized Representative	
Printed Name of Authorized Representative	Elizabeth Lugo, President/CEO
Date	1/31/2013

SECTION 2: APPLICANT, EXISTING SERVICES, AND SERVICE AREA

- 1) Provide a brief description of the applicant and its background with implementing this type of project.

The Mae Volen Senior Center is a private nonprofit organization which for the past forty-five years has operated a multi-purpose community/senior center. The Volen Center has 102 employees of which 29 are transportation staff.

Since 1974, the Volen Center has provided transportation for elders sixty years and older in Palm Beach County through the Center's "Community Coach" program. The program averages over 86,000 one-way rides per year based primarily on multi-loading passengers, transporting them to the Volen Community Center in the morning and returning in the evening. Over the years the Volen Center has continually received numerous requests for last-minute emergency scheduling, extended service hours, and services to disabled individuals under the age of sixty. In order to respond to these requests, which could not be addressed by the Community Coach program, the Volen Center applied for New Freedom funding in 2010 to develop the LIFT by Volen transportation program. The LIFT program started providing transportation in late 2011. LIFT was designed to provide older adults and disabled individuals affordable trips to life-sustaining and quality-of-life destinations. The program offers more individualized service with faster pick-ups and drop-offs, extended hours of operation, and same-day service. The purpose of this grant application is to receive continued operating funding for the LIFT program.

- 2) Provide a brief description of the applicant's existing services.

The Volen Center operates the Community Coach and LIFT transportation programs. The Community Coach multi-load ride program operates from 8:00 A.M. to 5:00 P.M., and requires passengers to request trips by 3:00 P.M. on the business day prior to the requested trip date.

The LIFT program operates from 5:00 A.M. to 9:00 P.M., and passengers may request same-day trips. The target populations are seniors 60 and older and individuals aged 18 to 59 with a mental or physical disability which prevents them from providing for their own transportation needs.

The LIFT program has 6 vehicles, providing nearly 1,000 trips each month and growing. The vehicles are (4) five-passenger vans and (2) four-passenger sedans. Both sets of vehicles use environmentally friendly flex fuel, and the vans are equipped with wheelchair lifts and tie-down stations to accommodate individuals in wheelchairs and scooters. Registering to use the program is done through a simple 5 to 10 minute phone process; riders sign any necessary forms on their first pick-up. For 2013, the LIFT program has received New Freedom funding to expand its vehicle fleet and its service area.

- 3) Provide a brief description of the existing service area (provide demographic, economic, and geographic information).

The LIFT transportation provides transportation in Palm Beach County with a target geographic service area in Delray Beach and Boca Raton. In 2013, using current grant funding, the LIFT program will increase its vehicle fleet and add additional service areas within Palm Beach County. The service areas are selected based on locations with high concentrations of older adults, many of whom are over eighty years old, living on fixed incomes below the federal poverty level, and with disabilities preventing them from driving. Rather than providing blanket coverage throughout the county, smaller service areas were chosen to maximize the amount of trips for the miles driven, and to ensure vehicle availability to respond to the next pick-up or drop-off request. Vehicle response times are under 30 minutes from when a call is received. The service areas include many gated communities which isolate older adults who cannot drive, as well as the senior communities of Century Village and Kings Point.

SECTION 3: PROJECT INFORMATION

- 4) Project Title: LIFT by Volen

- 5) Specify the type of project.

- Continuation of an Existing JARC/NF Project
 Expansion of an Existing Project not previously funded through JARC/NF
 Existing fixed route service not previously funded through JARC
 New Project

- 6) Provide a description of the project. For projects seeking operating assistance, provide details of proposed routes, schedules, and trip coordination strategies. For capital projects, explain the quantity and type of assets to be procured, use, useful life, and whether assets are expansion or replacement assets. If the project has multiple elements (i.e., operating, mobility management, capital), please include a description of how these elements relate to each other.

The LIFT transportation program addresses the unmet transportation needs of older adults and disabled individuals, allowing them to fully integrate into society by providing affordable access to life-sustaining and quality-of-life destinations. Funding will be used to support operating expenses of the LIFT transportation service including the salaries of the drivers and reservationists/dispatchers, marketing materials, and the operational expenses of the vehicles, including insurance, gas, tires and general maintenance.

For 2013, the LIFT program has funding to expand its vehicle fleet to serve Delray Beach, Boca Raton, and Boynton Beach. If capacity needs are being met, additional service areas will be considered, including the cities of Deerfield Beach, West Palm Beach, and Jupiter. Transportation is provided from 5:00 A.M. to 9:00 P.M. Trip prices are as follows: \$5 for trips requested one day before transportation is needed, and \$7.50 for same-day reservations. All trips are door-to-door and can take passengers to other transit options including the Palm Tran fixed route bus system and Tri-Rail, South Florida's passenger rail system.

The service offers prompt pick-ups at the requested scheduled time and response times of less than 30 minutes from when an individual calls for their return trip and for same-day trip requests. The program operates in small geographic core areas which were selected based on having high densities of low-income and disabled seniors. The service area boundaries were established to encompass major destination locations such as medical and physician sites, including orthopedic and dental offices, pharmacies, grocery stores, libraries, major grocery/shopping stores, places for socialization activities, restaurants, banks, haircut & beauty salons, beaches and parks.

- 7) Identify target population(s) of the project. Cite any studies conducted and the corresponding recommendations that contributed to the development of the project. Explain how the project will be marketed to those populations. If the project will serve others in addition to the target population, specify how you will assure that the target population will be given priority on all project activities and how the availability of service to the target population will not be compromised by the provision of services to those other than the target population.

The LIFT transportation program will address the transportation needs of individuals with mental or physical disabilities aged 18 to 59 and seniors 60 and older living in the LIFT service areas. The goal of the program is to continue reaching out to these target populations who have become reliant on family or friends for transportation, or who lead isolated lives and are unable to easily leave their homes due to lack of transportation options.

It is estimated by the Area Agency on Aging of Palm Beach that over 145,000 seniors aged 60 and older living in Palm Beach County have at least one sensory, physical or mental disability that prevents them from driving safely. According to Palm Tran Connection (the county's paratransit service for the disabled), 55% of their riders are senior citizens.

In addition to providing transportation independence to the disabled and seniors, the LIFT program has received praise for improving the lives of family caregivers. These caregivers are working adults and those caring for the disabled who are unable to transport them without taking time off work. They also value the sense of independence it gives their disabled or elderly loved ones who no longer need to ask for a ride every time they require one or would like to go somewhere.

Currently the insurance carried by the LIFT program prevents the transportation of individuals under the age of eighteen. However, depending on different funding sources that may become available, the service may potentially be extended to disabled individuals under eighteen, and other transportation-disadvantaged populations. This option is being kept open to provide flexibility for the program's continued growth. Any new funding that comes in from additional grants will remain in the LIFT program and will be reported in compliance with the federal assurances of the New Freedoms grant program. The focus and primary recipients of the LIFT transportation program will be older and disabled individuals; they will receive priority in trip requests, which will be handled by the Volen Center's reservationists.

The LIFT transportation program is being marketed through informational LIFT brochures distributed to community partners, retirement communities, at community meetings, and at locations which the disabled and seniors frequent, such as medical and dialysis offices. Exposure for the LIFT program is also available through the Aging Resource Center and County's 211 informational phone services. The LIFT vehicles are wrapped in highly visible decals with information on how to contact the program for services. The Volen Center sends out general

promotional materials which include information on the LIFT program. The center also provides information on its website (www.VolenCenter.com) and on the Citizens4ImprovedTransit.org website. The County's mobility manager speaks about the LIFT program at local, state, and national transportation meetings and symposiums. However the most effective form of marketing continues to be word-of-mouth, as evidenced by the amount of calls regularly received by new clients referred by a current client's recommendation. This is also the best indicator of the service's effectiveness and success.

- 8) Please specify the unmet needs this project is designed to meet and how those unmet needs were identified.

Based on current Department of Elder Affairs data, among seniors 60+ residing in LIFT service areas, an estimated 56,000 have one or more disabilities, including an estimated 11,000 with Alzheimer's disease as well as others who are undergoing dialysis, suffering from severe arthritis, or are wheel chair bound. The LIFT transportation service provides longer service hours and reduced ride time compared to the County's multi-load paratransit service. Individuals undergoing treatments such as dialysis may be required to report for treatment as early as 5:00 A.M. when the current public transportation system is not operating. Individuals with Alzheimer's can become agitated and profoundly disoriented when traveling and those providing transportation require specialized training to provide proper assistance should that occur.

Recent data indicates that of disabled individuals aged 18 to 59, approximately 45,000 live in the designated LIFT service areas (extrapolated from data at disabilityplanner.com, current population estimates of the U.S. Census, and other sources). Many of these individuals have limited or no access to personal transportation and have physical challenges that make it essential for them to have door to door services. As seen with the 60 and over population, these disabled individuals would benefit from LIFT's additional service hours and ability to provide immediate pick up when necessary.

While the county's paratransit service fills a big need, it is designed for individuals who meet the American's with Disabilities Act (ADA) requirements and need a doctor's certification to qualify. This makes the service unavailable for an individual who has disabilities such as major arthritis and trouble seeing but not severe enough to qualify for ADA. These individuals know and have been told by their doctor that driving is an unsafe activity for them but feel they do not have another choice that provides the flexibility to maintain a high quality of life. By providing an enhancement to the county's paratransit service, seniors and the disabled will have an alternative to paying the high cost of taxi services, being isolated, or driving a vehicle when they are no longer able to safely operate it.

There is a present and increasing need for efficient and affordable transportation for seniors and the disabled. The LIFT transportation program provides an enhanced transportation option to meet the needs of these vulnerable populations.

9) Does the project address at least one (1) strategy identified in the local Coordinated Plan? (The Coordinated Plans of Broward, Miami-Dade, and Palm Beach Counties can be found on the SFRTA website at www.sfrta.fl.gov/grants)

- Yes
 No

If YES, list the strategies in the local Coordinated Plan that your project conforms with. List the name of the Coordinated Plan, conforming goal, and page number.

The LIFT transportation program was derived from and fulfills multiple strategies from the locally developed "2011-2012 Transportation Disadvantaged Service Plan (TDSP) and Human Services Transportation Coordinated Plan" updated on April 2010. The strategies can be found on pages 6 and 7 under the New Freedoms Program (NF) 5317.

The strategies under "Consensus on Transit Priorities" are as follows:

1. Subsidized Taxi service to support Transportation Disadvantaged populations - ADA, seniors, low income, children at risk.
2. Small feeder vehicles to go into gated communities
3. Increase city/community services
4. Purchase/Use variety of vehicles to meet service needs
5. Have core areas of specialized service
6. Provide subsidized taxi and feeder service

Under Appendix N – Goals, Objectives, Strategies and Implementation schedule

Goal 2: Increase the utilization of the fixed route system by those who are Transportation Disadvantaged and ADA. --- The LIFT program acts as a feeder for the fixed route bus system. The service goes into gated communities and to the homes of the transportation disadvantaged and ADA passengers that would be unable to walk or otherwise transport themselves to Tri-Rail or a bus stop. From there the passengers can access areas outside the LIFT's service area. The LIFT program also drops clients off at bus stops on the most direct route for their travel instead of dropping them at a location where they would have to wait for connections to transfer onto a main bus route line such as US1. Another benefit is the LIFT program can drop passengers at bus stops with a bench and shelter instead of at the closest bus stop to their home. This will give them cover from the elements and a place to sit which is important for these vulnerable populations.

Goal 3: Provide cost-effective door-to-door services for those transportation disadvantaged individuals who are unable to access the fixed route transit system. -- The LIFT program was designed to specifically address this need as an enhancement to the county's multi-loading paratransit service.

Goal 4: Create relationships with agencies providing transportation services to the transportation disadvantaged that enhance and maximize coordination and cost effectiveness. -- The LIFT transportation program was developed as an enhancement to the Volen Center's Community Coach. Administrative functions are fulfilled by existing staff, which eliminates the need to hire additional administrative personnel solely for the LIFT program. The program also utilizes the office space and dispatch equipment already in place at the Volen

Center. LIFT service vehicles are housed together with the center's Community Coach vehicles, providing yet another measure of cost-effectiveness through coordination and consolidation.

- 10) Describe the geographic boundaries of the project. Applicants must attach a map (8.5 x 11) depicting the project boundaries.

The LIFT program provides transportation in Palm Beach County with emphasis on Delray Beach and Boca Raton. With the expansion of the LIFT program in 2013, service will also be provided in Boynton Beach. If rider capacity needs are being met in those areas additional service areas will be considered including West Palm Beach, Jupiter and Deerfield Beach in Broward County. The LIFT will review the areas it serves and modify as necessary to provide the most effective transportation program for seniors and the disabled.

See appendix for map depicting project boundaries

- 11) Estimate the number of low-income population (JARC) and individuals with disabilities (NF) that will be served by the project. Provide an explanation as to how the estimate was determined.

The LIFT services track the number of new user registrations. In 2012 LIFT provided transportation to 275 unduplicated individuals with an average of 22 new registrations a month. For these 275 individuals the LIFT program is currently averaging close to 1,000 trips per month. Using the 2012 registration information as a means to predict the average monthly registration trend, it is estimated that there will be 815 total registrations by 2014. In addition to this, the upcoming LIFT service area expansion to Boynton Beach and additional vehicles added in 2013 will result in an appreciable increase in registered users. As a result, LIFT expects to provide regular service to 1,200 to 1,500 individuals in 2014.

The following data has been approximated for service provided to disabled and below poverty level users based on 2012 figures:

- Number of trips: Currently averaging close to 1,000 trips per month
- Total unduplicated clients per month: 102
- Unduplicated disabled clients per month: 48 (47% of registered users)

Note: This figure is based on individuals stating they are disabled. The majority of LIFT passengers are over 70 and though they may not classify themselves as disabled do have one or multiple impairments that would prevent them from driving safely.

- Unduplicated below poverty level clients per month: 14 (14% of registered users)

- 12) Explain how your organization coordinated with existing public transportation providers to develop the project. Identify other transportation providers that currently operate similar services to the target population within the project area. How do you plan to prevent the duplication of services? Discuss anticipated formal agreements, arrangements to coordinate services, joint funding initiatives, the pooling of resources and any other coordination efforts planned or already initiated.

The federally funded New Freedoms Mobility Manager for Palm Beach County designed the LIFT program based on knowledge gained from being a member of the Palm Tran Service Board, Paratransit Subcommittee, and several other transportation boards that serve the transportation disadvantaged. Also much research was done on successful national programs including visiting the Independent Transportation Network program in Maine.

The LIFT service area includes multiple Palm Tran bus stops and three Tri-Rail train stops, Delray Beach, Boca Raton, and Boynton Beach stations, where passengers can access locations in Palm Beach, Miami-Dade and Broward county including the West Palm Beach, Fort Lauderdale, and Miami International Airports. Individuals who might otherwise be unable to reach the county's fixed-route bus system or Tri-rail, will be able to use the LIFT to connect with those services.

The Volen Center does not anticipate having to create any formal agreements or coordination efforts with the public transportation services it would drop off and pick passengers up at. Public transportation providers have been notified of the LIFT's availability and encouraged to offer information on LIFT services to potential users. LIFT dispatchers have information on public transportation locations, routes and schedules to assist LIFT users in coordinating with these services.

- 13) Explain how your organization coordinated with human service transportation providers and/or other private non-profit/for-profit operators to develop the project. Identify other human service transportation providers and/or other private non-profit/for-profit operators that currently operate similar services to the target population within the project area. How do you plan to prevent the duplication of services? Discuss anticipated formal agreements, arrangements to coordinate services, joint funding initiatives, the pooling of resources and any other coordination efforts planned or already initiated.

The Volen Center, through its Mobility Manager, has established relations with over a hundred and fifty public and private human service agencies throughout Palm Beach County and South Florida. The Mobility Manager holds quarterly transportation meetings which are often attended by over 30 agencies including for-profit and nonprofit human service transportation providers. When developing the LIFT program the Mobility Manger solicited information from these agencies to determine key transportation needs, service locations, and what would be an affordable trip fare. In addition the Mobility Manager led the New Freedoms break out group for the 2010 Human Transportation Summit that was the basis for the Palm Beach Transportation Disadvantaged Service Plan. In the summit it was repeatedly noted the lack of human service transportation providers which lead the Mobility Manager to create the LIFT program.

SECTION 5: IMPLEMENTATION AND SCALABILITY

- 14) Please provide the number of months needed upon receipt of award to begin providing services to the project's target population. Identify the activities that have been completed thus far to develop the project. Provide a schedule for project implementation and complete the Milestone Information Form provided in Exhibit H. If your service is dependent upon the purchase of vehicles, use the vehicle anticipated delivery date as your starting point to determine the number of months needed to begin initiation of service.

The LIFT transportation program has been successfully operating since 2011. The requested funds will be used to fund operating expenses for the transportation services already in place so no additional planning is necessary.

- 15) Provide evidence of financial capability to implement the project. Please note that no advance payments will be made by SFRTA to applicants under any circumstances.

The Volen Center currently receives 5317 New Freedom (NF) funds with two years of experience in administering those funds in conjunction with, and under the supervision of the SFRTA.

For 45 years The Volen Center has operated successfully and each year undergoes an in-depth, independent audit as is required by many of the center's multi-million dollar grants. The Volen Center has a Finance Committee as part of it's Board of Directors who reviews the financial statements monthly and reports out to the full Board. An independent auditor meets with this Committee to report on the annual audit. The Volen Center has a history of clean audits and reports.

- 16) Could the project be implemented on a more limited scope with less funding?

Yes
 No

If YES, please describe in detail how your project could be scaled down with less funding. Please provide specific funding scenarios.

If funding were limited it would be preferable to receive full funding for one year instead of partial funding for two years. If funding were reduced, the program would have to reduce the number of drivers and vehicles while striving to maintain an adequate and effective level of service for the users. This would require reducing the hours of operation and/or size of the service area in which transportation is provided. Palm Beach County has the highest percentage of seniors when compared to Broward and Miami-Dade. According to the Palm Beach Transportation Disadvantaged Plan (TDSP) there are 300,493 senior citizens in which 101,945

are classified as disabled non-institutionalized. A reduction or disruption of transportation would negatively impact this vulnerable population.

SECTION 6: PROJECT MANAGEMENT AND REPORTING

17) How will the project be monitored and evaluated on an ongoing basis? What criteria will be used to establish the success of the project?

1. Monitoring and evaluation of the LIFT program is incorporated into the Volen Center's existing quality assurance program including:

- a) Tracking of financial performance against budget on a monthly and annual basis
- b) Monitor performance goals with performance measures monthly and annually
- c) Continuous monitoring by the Safety Committee for any safety issues that arise, including vehicle accidents and any consumer-related issues
- d) Staff performance evaluation related to quality of service provided with an annual evaluation for all employees
- e) Analysis of resulting information in relation to program goals and benefits to consumers by the Mobility Manager, Transportation Director, Vice President of Community Care, and President/CEO

2. Tracking performance measures to determine benchmark goals and effectiveness of the LIFT program in meeting the identified goals, including:

- a) Number of rides provided per shift, per week, per month, per year
- b) Number of rides per user (average and individual)
- c) Number of unduplicated users
- d) Types of rides provided (e.g., dialysis, doctor, work force, life enrichment)

3. Measures of service quality include:

- a) Length of one-way rides
- b) Number of safely completed round trips and general safety data
- c) User satisfaction data

When performance delivery issues related to goals arise, steps will be taken to modify service delivery so that it meets project goals. Criteria for success in meeting goals, once modification is made, will be clearly stated. Benchmarks of performance in relation to goals will be carefully monitored to ensure that the modification is successful.

Please note that the FTA requires that the following measures be reported on by program:
JARC

- *Actual or estimated number of jobs that can be accessed as a result of geographic or temporal coverage of JARC projects implemented in the current reporting year.*
- *Actual or estimated number of rides (as measured by one-way trips) provided as a result of the JARC projects implemented in the current reporting year.*

New Freedom

- *Services provided that impact availability of transportation services for individuals with disabilities as a result of the New Freedom projects implemented in the current reporting year. Examples include geographic coverage, service quality and/or service times.*
- *Additions or changes to environmental infrastructure (e.g., transportation facilities, sidewalks, etc), technology, vehicles that impact availability of transportation services as a result of the New Freedom projects implemented in the current reporting year.*
- *Actual or estimated number of rides (as measured by one-way trips) provided for individuals with disabilities as a result of New Freedom projects implemented in the current reporting year.*

18) Does your organization have experience in administering federal grants? Your response should include the following:

- Details of federally funded grants that your agency has managed.
- Procedures your organization has developed for implementing a Civil Rights Program.

The Volen Center currently receives 5317 New Freedom (NF) funds and now has almost two years of experience in administering those funds in conjunction with, and under the supervision of, SFRTA.

The Volen Center has a comprehensive and up to date Title VI civil rights act program that has been submitted to the SFRTA.

The Volen Center acts as one of the two lead agencies providing elder services via multiple programs funded by the Department of Elder Affairs (DOEA); these are crucial components of the area's long-term care continuum. As a lead agency, the Volen Center administers funds, provides detailed reports on expenditures, oversees vendor service delivery, undergoes monitoring, and performs many other critical tasks. Contracts include the following programs: Community Care for the Elderly (CCE); Home and Community Based Medicaid Waiver (HCBS); Assisted Living for the Elderly Medicaid Waiver (ALW); Home Care for the Elderly (HCE); several Older Americans Act (OAA) programs including home-delivered meals, congregate meals, caregiver support, and transportation; Alzheimer's Disease Initiative (ADI); Emergency Home Energy Assistance for the Elderly (EHEAP); and others.

The OAA contract is federal pass-through funding administered by the State of Florida, that effectively represents federal funding and the Center's experience in working with such funding. The Volen Center has been a recipient of OAA funding for over 25 years.

For 45 years The Volen Center has operated successfully undergoing in-depth independent audits each year as required by many of The Center's multi-million dollar grants and consistently maintains a history of clean audits and reports. The Volen Center has a Finance Committee as part of its Board of Directors that reviews the financial statements monthly and reports to the full Board. An independent auditor meets with this Committee to review and report on the annual audit.

- 19) Describe your agency's ability to manage the project, including its financial and human resources, and its institutional capacity.

The Volen Center is a private nonprofit organization with 102 employees of which 29 are transportation staff. The Volen Center currently receives 5317 New Freedom (NF) funds and now has almost two years of experience successfully managing the LIFT program.

Since 1974, the Volen Center has provided transportation for elders sixty years and older in Palm Beach County through the Center's "Community Coach" program. The program averages over 86,000 one-way rides per year based primarily on multi-loading passengers, transporting them to the Volen Community Center in the morning and returning in the evening.

The Volen Center has a current operating budget of \$9 million dollars and a clean audit history. The Volen Center's Board of Directors has a Finance Committee who provides regular financial reviews and updates to the board. Volen Center also carries adequate automobile insurance and adheres to rigorous driver training and safety standards. Volen Center has a staff member dedicated to safety and compliance issues as well as a staff member in charge of fleet management and maintenance.

In addition drivers and staff go through senior sensitivity training, are knowledgeable in assisting the disabled, and are trained to be aware of signs of a stroke. With many seniors living alone, the LIFT driver is often the person with whom service users interact with on the most frequent basis. Volen's drivers are educated about Alzheimer's and dementia and are at times the first person to note the slight changes in a client's behaviors that are indicative of a potential for Alzheimer's, dementia or a stroke. Volen drivers can then advise these client to go for testing. This level of attention and service far exceeds what other transportation providers do and shows the Volen Center's commitment and concern for their clients quality of life and safety.

- 20) Describe your agency's financial management system, including accounting software and accounting system.

The Volen Center uses Sage Platinum for Windows for general ledger, accounts payable, and bank book deposits. The payroll system is run on Payware software. Internal financial statements are prepared by Frx Report Writer which pulls data from the general ledger system. The transportation department uses Lotus Notes for personal client information and billing. Computer and server services are provided by the consultant NetVG Co. The Volen Center's finance committee consists of seven board members with the President/CEO and CFO in attendance.

SECTION 7: ADDITIONAL INFORMATION OF OPERATING PROJECTS

Questions 21 - 29 apply to projects that include an operations element. If your project does not include an operations element, please skip to question 30.

21) Indicate how the proposed service will be operated.

- Applicant will operate service
 Service will be contracted out (explain how an operator will be selected).

22) If the proposed project is the continuation of an existing JARC/NF funded project, is the project currently meeting its main objectives including serving target population ridership projections?

The LIFT program has met its objective of providing a cost effective and efficient transportation program for seniors and the disabled. Ridership has exceeded expectations with over 8,500 trips provided in 2012 to 275 unduplicated individuals. When the program was originally funded it was projected to provide 5,000 one-way rides per year. As of January 2013 the LIFT program provides close to 1,000 trips a month. Each month sees an average of 22 new client registrations and more trips served than the previous month. The program has been so successful that in 2013 the LIFT will increase its vehicle fleet and service areas will expand to include Boynton Beach in addition to Boca Raton and Delray Beach. The additional vehicles and larger service area will result in an appreciable increase in registered users and trips provided. As a result, LIFT expects to provide regular service to 1,200 to 1,500 individuals in 2014.

23) If the proposed project is an expansion of an existing project, explain how the expanded project will differ from the current service with respect to service coverage area, hours of service, trip purpose, or level of service.

The LIFT program is not seeking to expand its existing service with this grant application. The requested operational funds will be used to continue the LIFT services that are already established and those that will become operational in 2013 using funding from the previous New Freedoms grant cycle. Hours of service and level of service will continue to operate as established.

- 24) Explain how the project you are seeking funding for differs from other services in the area with respect to service coverage area, hours of service, trip purpose, or level of service.

While the county's paratransit service fills an essential need, it is designed for individuals who meet the American's with Disabilities Act (ADA) requirements and requires a doctor's certification to qualify. This makes the service unavailable for an individual who has disabilities such as major arthritis and trouble seeing but not severe enough to qualify for ADA. These individuals know and have been told by their doctor that driving is an unsafe activity for them but feel they do not have another choice that provides the flexibility to maintain a high quality of life. The LIFT program provides these seniors and disabled individuals with an alternative to paying the high cost of taxi services, being isolated, or driving a vehicle when they are no longer able to safely operate it.

Registration is a 5 to 10 minute phone process that can be completed the day before or the same day of a ride request. The County's paratransit service requires a doctor's certification and is a lengthier registration process that can take several weeks before a new passenger can receive their first ride.

Scheduling trips with County's paratransit service requires advance trip reservation by at least one day before the trip is needed. It also requires passengers to provide the times they want to be picked up from home and the time they want to return home. Many activities simply do not fit into a prescheduled drop off/pick up time, such as doctor appointments, where it is next to impossible to foresee when one will be finished. Passengers commonly request a pick up time that ensures they will have time to see their doctor but then have to wait after their appointment is over for their paratransit pick up time to come. Also inconvenient is when a medical appointment, social function, or daily responsibility takes longer than expected and the paratransit rider has to choose between finishing their activity or receiving a negative mark on their rider log for missing their pick up time and then have to wait more than an hour for another vehicle to come. The LIFT program which operates from 5:00 A.M. to 9:00 P.M. differs in that it accepts same day trip requests. Also, pickups are not pre-scheduled, a vehicle is sent for the passenger when they call for it and arrives within a half hour. Additionally the time a passenger spends on the vehicle is much quicker as the LIFT is a more individualized program compared to the county's multi-loading program that may pick up and drop off several other passengers before bringing a client home.

There is a present and increasing need for efficient and affordable transportation for seniors and the disabled. The LIFT transportation program could not replace the County's paratransit service but provides an enhanced transportation option in meeting the needs of these vulnerable populations.

- 25) Explain what connections the project provides to key destinations and activity centers, particularly those destinations that present opportunities for employment assistance or employment. Be as specific as possible in identifying significant destinations.

The LIFT serves five major medical centers (Boca Raton Community Hospital, Delray Community Hospital, Fair Oaks Hospital at Boca/Delray, Fair Oaks Pavillion at Delray Medical Center, and Bethesda Memorial Hospital) as well as dialysis centers, physicians' offices, and health care centers throughout the service area. The LIFT connects users to The Volen Center's day center in Boca Raton, a dementia specific adult day care facility in Delray Beach, The Levis Center in Boca Raton, two Alzheimer's Community Care facilities, and others. The LIFT also provides service to numerous therapy/recreational facilities including the YMCA's in Boca Raton and Boynton Beach, the Boynton Beach Community Center, congregate meal sites, major shopping areas including the Boca Town Centre and Boynton Beach malls, and educational campuses such as Florida Atlantic University, Palm Beach State College, Lynn University, and several private/proprietary schools in the service area. The LIFT also provides access to three Tri-Rail stations and multiple county bus stops.

The LIFT program currently transports riders to and from their place of employment. Also within the LIFT service areas are multiple agencies, both public and private, that offer employment assistance for individuals of all ages and capabilities. A partial sampling of these agencies include: WorkForce Alliance, The Essex Group, All Medical Personnel, Career Rise, Gemini Recruitment, LLC, and Temp & Permanent Personnel Services. In addition, many of the regional malls and educational campuses sponsor job/career fairs throughout the year with many of these open to the public.

- 26) Explain how this project provides access to other transportation services that go beyond the project's proposed geographic boundary.

The LIFT provides passengers the ability to access the county's bus system and Tri-Rail to travel outside the LIFT service areas. This includes three Tri-Rail stations (Boca Raton, Delray, and Boynton Beach) enabling travel to three major airports (Miami, Ft. Lauderdale, and Palm Beach), three cruise ports (Miami, Everglades, and Palm Beach), and additional amenities throughout South Florida.

Additionally, for connections with the bus system LIFT users are dropped off at a bus stop on the appropriate route at a location that has a covered shelter and bench. This is a major benefit since most county bus stops do not have a shelter or bench, which prevents many seniors and qualifying paratransit individuals from using the public bus system.

27) Provide the projected ridership in the table below.

PROJECTED RIDERSHIP (12-month period)

Program	Target Population	Current Ridership (one-way trips)	Projected Ridership (one-way trips)
JARC	Low Income/Welfare	0	0
New Freedom	Individuals with Disabilities	5100	13526
	Other	3400	9684
	TOTAL	8500	23210

Explain how the ridership was determined.

Other - represents individuals 60+ not disabled. The LIFT program asks people 60+ to self report if they are disabled however the majority of LIFT passengers are over 70. Though they may not classify themselves as disabled they do have one or multiple impairments that would prevent them from driving safely. The LIFT Program estimates that 60% of current riders fall into one or more disabled categories, with the remaining 40% over 60 years of age without an identified disability. Both categories are within the targeted population described in the 5317 New Freedom program.

The current ridership is based on documented usage data for 2012 by the LIFT program. In 2012 over 8,500 trips were provided. Each month sees an average of 22 new client registrations and more trips served than the previous month. As of January 2013 the LIFT program provides close to 1,000 trips a month. In 2013 the LIFT service area will be expanded from 2 to 3 cities to include Boynton Beach and funding has been allocated to triple the number of vehicles providing service. The additional vehicles and larger service area will result in an appreciable increase in registered users and trips provided for 2014.

28) Summarize operating funding request in the table below. Please round all numbers to the nearest dollar.

OPERATING FUNDING REQUEST (50%/50% Match Required)

	12-month period	24-month period (maximum allowable)
Total Operating Cost (all eligible operating costs)	\$709783	\$1419566
Less Project Revenues (Fare box)	\$(101625)	\$(203250)
Net Project Cost	\$608158	\$1216316
Local Share Requirement (50% of Net Project Cost)	\$304079	\$608158
Request for Operating Funding	\$304079	\$608158

If the funding request is for any other duration, clearly state the project duration,

Provide supplementary budget sheets to illustrate how the total operating cost was derived. If funding is sought for multiple routes, cost estimates must be provided for individual routes. Failure to provide necessary details to justify the project cost may result in rejection of the application.

If the funding request is for expanding an existing service that currently does not receive JARC/NF funding; only the expansion portion of the project is eligible for JARC/NF funding consideration.

29) Based on the projected ridership and operating cost, estimate the cost per one-way trip.

\$26.20

SECTION 8: ADDITIONAL INFORMATION OF CAPITAL/MOBILITY MANAGEMENT PROJECTS

Questions 30 - 33 apply to projects that include Capital and/or Mobility Management elements. If your project does not include these elements, please skip to question 34.

- 30) For each capital project element, provide the appropriate information in the table below. Please round all numbers to the nearest dollar.

CAPITAL FUNDING REQUEST (80%/20% Match Required)

Capital Elements	Estimated Cost	Local Share	Federal Request
N/A	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
TOTALS	\$	\$	\$

Provide supplementary budget sheets to illustrate how the total capital cost was derived. Failure to provide necessary details to justify the project cost may result in rejection of the application.

- 31) For each element identified in question #30, please explain the major items that are included in the estimated cost and how the estimate was derived.

N/A

- 32) For each Mobility Management/Planning project element, please provide the appropriate information below. Please round all numbers to the nearest dollar.

MOBILITY MANAGEMENT/PLANNING FUNDING REQUEST (80%/20% Match Required)

Major Activities	Estimated Cost	Local Share	Federal Request
N/A	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
	\$	\$	\$
TOTALS	\$	\$	\$

33) For each element identified in question #32, please explain the major items that are included in the cost estimate and how the estimate was derived.

N/A

SECTION 9: SUMMARY OF PROJECT COST

Questions 34-36 apply to all projects.

34) Provide the requested information in the following table for the year you are requesting funds. Transfer the information from questions 28, 30, and 32 as appropriate for the funding request. If a request is for less than 12 months please note the funding period in terms of months. Please round all numbers to the nearest dollar.

TOTAL FUNDING REQUEST

Eligible Project Activities		Year 1 Request			Year 2 Request		
		Federal Funding	Local Match	Total Net Cost	Federal Funding	Local Match	Total Net Cost
Operating – 50% Match Required		\$304,079	\$304,079	\$608,158	\$304,079	\$304,079	\$608,158
		\$	\$	\$	\$	\$	\$
Capital – 20% Match Required		\$	\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$	\$
		\$	\$	\$	\$	\$	\$
Mobility Management / Planning – 20% Match Required		\$	\$	\$	\$	\$	\$
TOTAL		\$304,079	\$304,079	\$608,158	\$304,079	\$304,079	\$608,158

35) Indicate the source of local match for each year that funding is requested. If local match funds are being derived from an existing grant, please attach a copy of the grant agreement/contract or supporting documentation. Also, explain how stable the local match funding source is.

Operating Match

United Way funding in the amount of.....\$100,000

Volen Center funding in the amount of.....\$204,079

The funding is from a stable source. If funding from the United Way was not available the Volen Center would make up the difference to the full match requirement.

36) Is there a commitment of funds beyond the requested grant period? Yes No

If yes, please explain the nature of the commitment.

If no, please explain the steps you will take to attain sustainability.

The Volen Center has firsthand experience with the positive impact of providing the LIFT transportation service. The center understands the value of continuing the LIFT program beyond the current grant request. Efforts are being made to identify potential private and public funding sources.

The Volen Center will work to attract, and secure, long-term dedicated funding sources. Potential sources include Medical/Dialysis complexes that want to increase client numbers by providing transportation to their locations, corporate funding and donations, private charitable giving, and foundation grants.

SECTION 10: LETTERS OF SUPPORT

Letters of Support

All letters of support must be submitted with the application. Letters should indicate the nature of support (financial, participation, coordination, etc.).

Indicate if letters of support are included. Yes No

APPLICANT SIGNATURE

I certify, to the best of my knowledge, that the information in this application is true and accurate and that this organization has the necessary fiscal, data collection, and managerial capability to implement and manage the projects associated with this application.

Applicant Agency Mae Volen Senior Center, Inc. and its subsidiary Volen Community Coach, LLC

Project Title The LIFT by Volen

Name of Signatory Elizabeth Lugo

Title of Signatory President/CEO

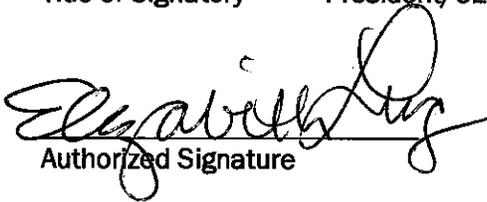
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Authorized Signature Date 1/31/13

EXHIBIT A1: RESOLUTION BY APPLICANTS WITH A GOVERNING BOARD

Exhibit A1 (see next page) must be completed by all applicants with a Governing Board. The resolution must clearly identify the person who is authorized to enter into an agreement with SFRTA if the proposed project is awarded a JARC/NF grant. Further, the resolution must certify the availability and source of local match. Failure to provide an executed resolution along with the completed application will result in rejection.

Resolution No.

Project Title The LIFT by Volen

Resolution authorizing applications for and execution of a Job Access Reverse Commute or New Freedom grant agreement under the South Florida Regional Transportation Authority's general authority to make such Grants.

Whereas, the South Florida Regional Transportation Authority ("SFRTA"), is authorized make such grants as the designated recipient of Job Access Reverse Commute and New Freedom programs for Broward, Miami-Dade, and Palm Beach counties; and

Whereas, the SFRTA has the power to expend funds for use in connection with Job Access Reverse Commute or New Freedom projects, and

Whereas, the SFRTA has the power to make and execute all contracts and other instruments necessary or convenient to the exercise of its powers, and

Whereas, approval for said funds will impose certain financial obligations upon the recipient.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BOARD OF THE **[Mae Volen Senior Center, Inc. and its subsidiary Volen Community Coach, LLC Name of Applicant]:**

Section 1. That the **[Elizabeth Lugo Authorized Official], {President/CEO Title }** and his/her successor is authorized to execute and file applications on behalf of **[Mae Volen Senior Center, Inc. and its subsidiary Volen Community Coach, LLC Name of Applicant]** with the South Florida Regional Transportation Authority for a Job Access Reverse Commute or New Freedom grant for **[The LIFT by Volen Project Title]**.

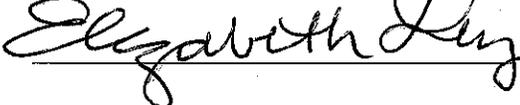
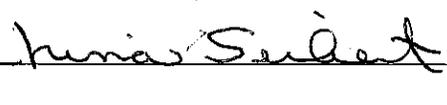
Section 2. That the **[Elizabeth Lugo Authorized Official], {President/CEO Title }** and his/her successor is authorized to furnish such additional information, assurances, certifications and amendments as the SFRTA may require in connection with this Job Access Reverse Commute or New Freedom grant agreement application.

Section 3. That the **[Elizabeth Lugo Authorized Official], {President/CEO Title }** and his/her successor certify that **[Mae Volen Senior Center, Inc. and its subsidiary Volen Community Coach, LLC Name of Applicant]** will provide the required local match from **{United Way \$100,000 and \$204,079 from Mae Volen Senior Center, Inc. and its subsidiary Volen Community Coach, LLC Source of Funds and the Amount of Local Match} funds.**

Section 4. That the **[Elizabeth Lugo Authorized Official], {President/CEO Title }** and his/her successor is authorized and directed on behalf of the **[Mae Volen Senior Center, Inc. and its subsidiary Volen Community Coach, LLC Name of Applicant]** to execute and deliver grant agreements and all subsequent amendments thereto between the **[Mae Volen Senior Center, Inc. and its subsidiary Volen Community Coach, LLC Name of Applicant]** and the SFRTA for Job Access Reverse Commute or New Freedom grant, and the Secretary of the **(Mae Volen Senior Center, Inc. and its subsidiary Volen Community Coach, LLC Name of Applicant)** is authorized and directed on behalf of the **[Mae Volen Senior Center, Inc. and its subsidiary Volen Community Coach, LLC Name of Applicant]** to attest said agreements and all subsequent amendments thereto.

Section 5. That the **[Elizabeth Lugo Authorized Official], {President/CEO Title }** and his/her is authorized and directed to take such action as is necessary or appropriate to implement, administer and enforce said agreements and all subsequent amendments thereto on behalf of the **[Mae Volen Senior Center, Inc. and its subsidiary Volen Community Coach, LLC Name of Applicant]**.

PRESENTED and ADOPTED the 29 day of November, 2012

Signature of Authorized Official

Signature of Attest

CEO

SECRETARY OF BOARD

Title

Title

EXHIBIT B: PUBLIC MEETING

An opportunity for a public hearing is required **ONLY** for Public Agencies requesting capital grants under Sections 5316 and 5317. An application for Section 5316 and/or Section 5317 submitted by a public agency should contain a copy of the notice of public hearing (identified as Exhibit B) and an affidavit of publication. If Exhibit B is not applicable, this should be stated in the application.

A public notice should contain all pertinent information relating to the project (such as number and types of vehicles as well as the estimated cost of the vehicles) and should be published at least one time in a newspaper of general circulation in the applicant's service area, no less than 15 or more than 30 days prior to the submission of an application. The notice should state that persons requesting a hearing must notify the applicant of the request, in writing, and send a copy of the request for a hearing to the SFRTA.

The deadline for hearing requests must be prior to the date applications are due at the SFRTA. If a hearing is requested:

1. A hearing must be conducted;
2. The SFRTA must be notified of the date, time, and location of the hearing; and
3. A copy of the minutes of the hearing (to include a discussion of issues raised and resolution of issues) must be submitted to SFRTA, before a Section 5316 and/or 5317 award can be made.

N/A

EXHIBIT C: SINGLE AUDIT ACT

All non-Federal entities that expend \$500,000 or more of Federal awards in a year are required to obtain an annual audit in accordance with the Single Audit Act as described in OMB Circular A-133. A single audit is intended to provide a cost-effective audit for non-Federal entities in that one audit is conducted in lieu of multiple audits of individual programs. The Single Audit's objective is to provide assurance to the Federal government as to the management and use of such funds by recipients. A Single Audit encompasses an examination of a recipient's financial records, financial statements, federal award transactions and expenditures, the general management of its operations, internal control systems, and federal assistance it received during the audit period.

To determine if your agency is subject to the Single Audit Act, please select the appropriate statement(s) below regarding your agency's current use of Federal funds.

- A. Receives \$500,000 or more for the current fiscal year from all Federal sources.
- B. Does not receive \$500,000 or more in Federal funds for the current fiscal year from all Federal sources combined.
- C. Receives ONLY Section 5316 and/or Section 5317-funded vehicles/equipment.

If you checked option A, then your agency is subject to the Single Audit Act and the following requirements must be satisfied:

1. A copy of the applicant's most recent audit report must be submitted with the application if this was not done previously. The report should be marked "Exhibit C."
2. If the most recent audit report was previously sent to the SFRTA, the date submitted should be shown in "Exhibit C" in the application.
3. Applicants that received a Section 5316 and/or a Section 5317 award in the last fiscal year should include a copy of the pages from the annual audit that indicates the auditor specifically tested for Section 5316 and/or Section 5317 requirements and certifies compliance.

Elizabeth Lugo, President/CEO

(Type name and title of authorized individual)


(Signature of authorized individual)

1/31/13
(Date)

If you checked option B and/or C, then your agency is not subjected to the Single Audit Act. The applicant must certify the following:

1. Will not receive \$500,000 or more for the current Fiscal Year from all federal sources combined, and is, therefore, exempt from the Single Audit Act as described in OMB A-133; and
2. In the event the applicant does receive \$500,000 or more in total from all federal sources during the current fiscal year, the applicant will comply with the Single Audit Act and submit to the SFRTA a copy of its most recent audit conducted in compliance with the Act.

(Type name and title of authorized individual)

(Signature of authorized individual)

(Date)

Exhibit C
Single Audit

**THE MAE VOLEN SENIOR CENTER, INC.
D/B/A THE VOLEN CENTER**

**FINANCIAL STATEMENTS
JUNE 30, 2011 AND 2010**

**THE MAE VOLEN SENIOR CENTER, INC.
D/B/A THE VOLEN CENTER
FINANCIAL STATEMENTS
JUNE 30, 2011 AND 2010**

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Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
of The Mae Volen Senior Center, Inc. d/b/a The Volen Center

We have audited the statements of financial position of The Mae Volen Senior Center, Inc. d/b/a The Volen Center (a non-profit corporation) (the "Center") as of June 30, 2011 and 2010, and the related statements of activities, cash flows and functional expenses for the years then ended. These financial statements are the responsibility of the Center's management. 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 audits 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 the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Center as of June 30, 2011 and 2010, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated January 25, 2012, on our consideration of the Center's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grants 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. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audits.

Our audits were conducted for the purpose of forming an opinion on the basic financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards and State Financial Assistance Projects is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and the requirements described in the Department of Financial Services' Projects Compliance Supplement and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The Schedules of In-Home Services Expenses and Other Program Services Expenses are presented for additional analysis and are not a required part of the financial statements of the Center. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Grau & Associates
January 25, 2012

**THE MAE VOLEN SENIOR CENTER, INC.
D/B/A THE VOLEN CENTER
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2011 AND 2010**

	2011		2010			
	Unrestricted	Permanently Restricted	Total	Unrestricted	Permanently Restricted	Total
ASSETS						
Cash and cash equivalents	\$ 181,077	\$ -	\$ 181,077	\$ 336,822	\$ -	\$ 336,822
Grants receivable	1,016,769	-	1,016,769	1,075,523	-	1,075,523
Other receivables	211,401	-	211,401	220,909	-	220,909
Prepaid expenses and other assets	157,424	-	157,424	145,922	-	145,922
Property and equipment, less accumulated depreciation of \$3,961,934 in 2011 and \$3,708,481 in 2010	3,128,779	500,000	3,628,779	2,966,803	500,000	3,466,803
Beneficial interest in perpetual trust-Notes A and G	-	9,273,200	9,273,200	-	8,008,907	8,008,907
Total Assets	<u>\$ 4,695,450</u>	<u>\$ 9,773,200</u>	<u>\$ 14,468,650</u>	<u>\$ 4,745,979</u>	<u>\$ 8,508,907</u>	<u>\$ 13,254,886</u>
LIABILITIES AND NET ASSETS						
LIABILITIES						
Accounts payable	\$ 157,911	\$ -	\$ 157,911	\$ 233,461	\$ -	\$ 233,461
Accrued and other liabilities	295,883	-	295,883	216,652	-	216,652
Refundable advances	264,346	-	264,346	278,841	-	278,841
Deferred revenue	-	-	-	45,783	-	45,783
Total Liabilities	<u>718,140</u>	<u>-</u>	<u>718,140</u>	<u>774,737</u>	<u>-</u>	<u>774,737</u>
NET ASSETS	<u>3,977,310</u>	<u>9,773,200</u>	<u>13,750,510</u>	<u>3,971,242</u>	<u>8,508,907</u>	<u>12,480,149</u>
Total Liabilities and Net Assets	<u>\$ 4,695,450</u>	<u>\$ 9,773,200</u>	<u>\$ 14,468,650</u>	<u>\$ 4,745,979</u>	<u>\$ 8,508,907</u>	<u>\$ 13,254,886</u>

See accompanying notes to financial statements.

**THE MAE VOLEN SENIOR CENTER, INC.
D/B/A THE VOLEN CENTER
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2011**

	<u>Unrestricted</u>	<u>Permanently Restricted</u>	<u>Total</u>
Revenues, gains and other support:			
Public support:			
Bequest	\$ 2,077	\$ -	\$ 2,077
Contributions	122,571	-	122,571
United Way	131,081	-	131,081
Grants	5,134,471	-	5,134,471
Medicaid	1,024,666	-	1,024,666
In-kind rental	191,759	-	191,759
Revenue:			
Project income - Title III B, Community Care, etc.	942,965	-	942,965
Membership dues	25,270	-	25,270
Program service fees, senior programs, education classes, etc.	71,467	-	71,467
Interest and dividend income on investments held by trustee, net of trustee fees of \$49,940	695,490	-	695,490
Interest income and other	21,924	-	21,924
Gain (loss) on beneficial interest in perpetual trust	-	1,264,293	1,264,293
	<u>8,363,741</u>	<u>1,264,293</u>	<u>9,628,034</u>
Total revenues, gains and other support			
Expenses and losses:			
Program services	7,829,171	-	7,829,171
Supporting services:			
Management and general	528,502	-	528,502
Total expenses and other losses	<u>8,357,673</u>	<u>-</u>	<u>8,357,673</u>
Change in net assets	6,068	1,264,293	1,270,361
Net assets at beginning of year	<u>3,971,242</u>	<u>8,508,907</u>	<u>12,480,149</u>
Net assets at end of year	<u>\$ 3,977,310</u>	<u>\$ 9,773,200</u>	<u>\$ 13,750,510</u>

See accompanying notes to financial statements.

**THE MAE VOLEN SENIOR CENTER, INC.
D/B/A THE VOLEN CENTER
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2010**

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Revenues, gains and other support:				
Public support:				
Bequest	\$ 2,788	\$ -	\$ -	\$ 2,788
Contributions	120,414	-	-	120,414
United Way	131,461	-	-	131,461
Grants	5,033,361	-	-	5,033,361
Medicaid	861,165	-	-	861,165
In-kind rental	203,760	-	-	203,760
Revenue:				
Project income - Title IIIB, Community Care, etc.	899,910	-	-	899,910
Membership dues	21,835	-	-	21,835
Program service fees, senior programs, education classes, etc.	68,769	-	-	68,769
Interest and dividend income on investments held by trustee, net of trustee fees of \$45,308	600,668	-	-	600,668
Interest income and other	40,903	-	-	40,903
Gain (loss) on beneficial interest in perpetual trust	-	-	(4,108,546)	(4,108,546)
Net assets released from restrictions:	15,840	(15,840)	-	-
Total revenues, gains and other support	<u>8,000,874</u>	<u>(15,840)</u>	<u>(4,108,546)</u>	<u>3,876,488</u>
Expenses and losses:				
Program services	7,628,291	-	-	7,628,291
Supporting services:				
Management and general	505,617	-	-	505,617
Total expenses and other losses	<u>8,133,908</u>	<u>-</u>	<u>-</u>	<u>8,133,908</u>
Change in net assets	(133,034)	(15,840)	(4,108,546)	(4,257,420)
Net assets at beginning of year	4,104,276	15,840	12,617,453	16,737,569
Net assets at end of year	<u>\$ 3,971,242</u>	<u>\$ -</u>	<u>\$ 8,508,907</u>	<u>\$ 12,480,149</u>

See accompanying notes to financial statements.

**THE MAE VOLEN SENIOR CENTER, INC.
D/B/A THE VOLEN CENTER
STATEMENT OF CASH FLOWS
YEAR ENDED JUNE 30, 2011 AND 2010**

	<u>2011</u>	<u>2010</u>
Cash flows from operating activities:		
Change in net assets	\$ 1,270,361	\$ (4,257,420)
Adjustments to reconcile changes in net assets to net cash provided by operating activities:		
Depreciation	399,799	365,946
(Increase) Decrease in:		
Grants receivable	58,754	(494,393)
Other receivables and unconditional promises to give	9,508	(84,291)
Prepaid expenses and other assets	(11,502)	(15,393)
Beneficial interest in trust	(1,264,293)	4,108,546
Increase (Decrease) in:		
Accounts payable and accrued expenses	3,681	16,544
Refundable advances	(14,495)	33,293
Deferred revenue	(45,783)	45,783
Net cash provided by operating activities	<u>406,030</u>	<u>(281,385)</u>
Cash flows from investing activities:		
Purchase of fixed assets	<u>(561,775)</u>	<u>(420,714)</u>
Net cash (used in) investing activities	<u>(561,775)</u>	<u>(420,714)</u>
Net increase (decrease) in cash and cash equivalents	(155,745)	(702,099)
Cash and cash equivalents at beginning of year	<u>336,822</u>	<u>1,038,921</u>
Cash and cash equivalents at end of year	<u>\$ 181,077</u>	<u>\$ 336,822</u>
 NON-CASH INVESTING ACTIVITIES:		
Gain (loss) on beneficial interest in trust included in change in net assets	<u>\$ 1,264,293</u>	<u>\$ (4,108,546)</u>

See accompanying notes to financial statements.

THE MAE VOLEN SENIOR CENTER, INC
D/B/A THE VOLEN CENTER
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2011

Expenses	Program Services								Respite - Facility
	Adult Day Care	Case Management	Case Aide	Chore	Congregate Meals	Home Delivered Meals	In-Home Services *	Outreach	
Salaries	\$ 749,482	\$ 43,291	\$ 8,211	\$ 827	\$ 148,876	\$ 77,656	\$ 424,454	\$ 9,050	\$ 46,780
Payroll taxes and benefits	220,211	10,543	2,000	201	33,477	17,678	103,370	2,204	11,393
Travel	5,113	1,715	325	33	2,795	25	16,813	358	1,853
Communication/postage	14,078	821	156	16	2,333	2,629	8,048	172	887
Utilities	34,952	306	58	6	4,264	1,010	3,004	64	331
Advertising	878	224	43	4	18	18	2,199	47	242
Insurance	25,589	235	45	4	4,455	1,018	2,305	49	254
Maintenance and repair	27,747	445	84	8	2,712	745	4,360	93	481
Printing/supplies	39,970	1,731	328	33	4,522	4,594	16,976	362	1,871
Professional fees	41,918	5,020	952	96	31,378	42,000	49,218	1,049	5,425
Sub-contractors	15,939	-	-	1,569	-	75,087	1,721,141	-	2,217
Program supplies	29,146	-	-	-	3,046	1,235	7,953	-	-
Depreciation	45,120	680	129	13	10,322	2,491	6,668	142	735
Food and food supplies	10,851	-	-	-	357,658	311,744	-	-	-
Other	192,062	-	-	-	-	-	-	-	-
Total expenses	1,453,056	65,011	12,331	2,810	605,856	537,930	2,366,509	13,590	72,469
Allocation of management and general	86,352	3,863	733	167	36,005	31,968	140,637	808	4,307
Total expenses after allocation	\$ 1,539,408	\$ 68,874	\$ 13,064	\$ 2,977	\$ 641,861	\$ 569,898	\$ 2,507,146	\$ 14,398	\$ 76,776

* See Supplemental Information for detail expenses

(Continued)

See accompanying notes to financial statements.

THE MAE VOLEN SENIOR CENTER, INC
D/B/A THE VOLEN CENTER
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2011

Expenses	Program Services							Total Program Costs
	Screening & Assess.	Basic Subsidy - (HCE)	Transportation	Non-DOEA related services	Private Care Mgmt/Grdn Bridge	Other Program Costs *		
Salaries	\$19,413	\$ -	\$777,264	\$192,667	\$58,842	\$11,140	\$2,567,953	
Payroll taxes and benefits	4,728	-	175,796	50,378	10,272	2,714	644,965	
Travel	769	-	1,055	450	479	442	32,225	
Communication/postage	368	-	8,097	7,367	27	212	45,211	
Utilities	137	-	13,398	40,196	171	78	97,975	
Advertising	101	-	1,466	870	4	57	6,171	
Insurance	105	-	138,491	42,585	259	60	215,454	
Maintenance and repair	199	-	2,575	39,777	1,638	115	80,979	
Printing/supplies	776	-	20,501	16,345	21	446	108,476	
Professional fees	2,251	-	29,400	-	-	1,292	209,999	
Sub-contractors	-	50,934	-	31,453	24,923	190,861	2,114,124	
Program supplies	-	-	11,244	12,409	298	-	65,331	
Depreciation	305	-	226,720	86,420	5,197	174	385,116	
Food and food supplies	-	-	-	3,406	108	-	683,767	
Other	-	-	376,830	2,533	-	-	571,425	
Total expenses	29,152	50,934	1,782,837	526,856	102,239	207,591	7,829,171	
Allocation of management and general	1,732	3,027	105,950	31,310	6,076	12,337	465,272	
Total expenses after allocation	\$ 30,884	\$ 53,961	\$ 1,888,787	\$ 558,166	\$ 108,315	\$ 219,928	\$ 8,294,443	

* See Supplemental Information for detail expenses

(Continued)

See accompanying notes to financial statements.

THE MAE VOLEN SENIOR CENTER, INC
D/B/A THE VOLEN CENTER
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2011

Expenses	Supporting Services		Total 2011
	Unallowable Expenses	Management & General Services	
Salaries	\$30,848	\$164,311	\$195,159
Payroll taxes and benefits	7,494	18,806	26,300
Travel	-	7,318	7,318
Communication/postage	-	1,659	1,659
Utilities	-	11,178	11,178
Advertising	-	1,995	1,995
Insurance	-	6,537	6,537
Maintenance and repair	-	22,732	22,732
Printing/supplies	19,397	58,677	78,074
Professional fees	5,491	86,024	91,515
Sub-contractors	-	-	-
Program supplies	-	1,540	1,540
Depreciation	-	14,682	14,682
Food and food supplies	-	103	103
Other	-	69,710	69,710
Total expenses	63,230	465,272	528,502
Allocation of management and general	-	(465,272)	(465,272)
Total expenses after allocation	\$ 63,230	\$ -	\$ 63,230
			\$ 8,357,673

See accompanying notes to financial statements.

THE MAE VOLEN SENIOR CENTER, INC
D/B/A THE VOLEN CENTER
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2010

Expenses	Program Services									
	Adult Day Care	Case Management	Case Aide	Chore	Congregate Meals	Home Delivered Meals	In-Home Services *	Outreach	Respite - Facility	
Salaries	\$ 760,875	\$ 37,209	\$ 5,498	\$ 450	\$ 128,074	\$ 87,830	\$ 378,561	\$ 10,551	\$ 26,706	
Payroll taxes and benefits	151,810	6,375	942	77	23,878	16,882	64,859	1,808	4,575	
Travel	1,288	992	147	12	1,840	2,123	10,087	281	712	
Communication/postage	14,403	910	134	11	2,705	3,182	9,259	258	653	
Utilities	36,765	301	44	4	4,534	1,084	3,063	85	216	
Advertising	1,292	199	29	2	391	10	2,024	56	143	
Insurance	29,432	267	39	3	5,132	1,171	2,712	76	191	
Maintenance and repair	28,117	344	51	4	1,961	545	3,500	98	247	
Printing/supplies	44,412	2,348	352	29	5,417	4,637	23,302	676	1,711	
Professional fees	39,761	4,704	695	57	29,939	39,918	47,860	1,334	3,376	
Sub-contractors	61,669	117,029	17,981	1,166	-	57,659	1,643,460	-	16,430	
Program supplies	29,044	-	-	-	1,240	1,381	959	-	-	
Depreciation	44,247	680	101	8	10,053	2,500	6,923	193	488	
Food and food supplies	14,078	37	-	-	332,498	405,113	-	-	-	
Other	192,665	16	2	-	-	-	160	4	11	
Total expenses	1,449,858	171,411	26,015	1,823	547,662	624,035	2,196,729	15,420	55,459	
Allocation of management and general	85,184	10,071	1,398	107	32,177	36,664	129,065	906	3,258	
Total expenses after allocation	\$ 1,535,042	\$ 181,482	\$ 27,413	\$ 1,930	\$ 579,839	\$ 660,699	\$ 2,325,794	\$ 16,326	\$ 58,717	

* See Supplemental Information for detail expenses

(Continued)

See accompanying notes to financial statements.

THE MAE VOLEN SENIOR CENTER, INC
D/B/A THE VOLEN CENTER
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2010

Expenses	Program Services							Total Program Costs
	Screening & Assess.	Basic Subsidy - (HCE)	Transportation	Non-DOEA related services	Private Care Mgmt/Grdn Bridge	Other Program Costs *	Program Costs	
Salaries	\$ 17,996	\$ -	\$ 715,750	\$ 209,588	\$ 65,553	\$ 13,694	\$ 2,458,335	
Payroll taxes and benefits	3,083	-	164,438	46,597	8,133	2,347	495,804	
Travel	480	-	1,014	3,539	1,005	365	23,885	
Communication/postage	440	-	9,018	11,467	35	334	52,809	
Utilities	146	-	12,990	42,782	33	111	102,158	
Advertising	96	-	715	141	2	73	5,173	
Insurance	129	-	110,718	48,990	298	97	199,255	
Maintenance and repair	166	-	2,040	31,664	48	126	68,911	
Printing/supplies	1,153	-	18,746	21,706	1,194	878	126,561	
Professional fees	2,275	-	27,940	-	-	1,731	199,590	
Sub-contractors	-	69,085	1,200	27,618	16,194	155,581	2,185,072	
Program supplies	-	-	7,092	13,537	892	-	54,145	
Depreciation	329	-	195,901	84,651	4,944	251	351,269	
Food and food supplies	-	-	-	4,761	60	-	756,547	
Other	8	-	354,073	1,832	-	6	548,777	
Total expenses	26,301	69,085	1,621,635	548,873	98,391	175,594	7,628,291	
Allocation of management and general	1,545	4,059	92,825	32,248	5,781	10,317	445,605	
Total expenses after allocation	\$ 27,846	\$ 73,144	\$ 1,714,460	\$ 581,121	\$ 104,172	\$ 185,911	\$ 8,073,896	

* See Supplemental Information for detail expenses

(Continued)

See accompanying notes to financial statements.

THE MAE VOLEN SENIOR CENTER, INC
D/B/A THE VOLEN CENTER
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2010

Expenses	Supporting Services		Total 2010
	Unallowable Expenses	Management & General Services	
Salaries	\$ 28,902	\$ 169,282	\$ 198,184
Payroll taxes and benefits	7,803	19,087	26,890
Travel	-	9,910	9,910
Communication/postage	-	4,940	4,940
Utilities	-	7,864	7,864
Advertising	-	806	806
Insurance	-	12,717	12,717
Maintenance and repair	-	10,325	10,325
Printing/supplies	9,602	51,580	61,182
Professional fees	13,705	79,800	93,505
Sub-contractors	-	15,497	15,497
Program supplies	-	-	-
Depreciation	-	14,677	14,677
Food and food supplies	-	-	-
Other	-	49,120	49,120
Total expenses	60,012	445,605	505,617
Allocation of management and general	-	(445,605)	(445,605)
Total expenses after allocation	\$ 60,012	\$ -	\$ 60,012
			\$ 8,133,908

See accompanying notes to financial statements.

**THE MAE VOLEN SENIOR CENTER, INC.
D/B/A THE VOLEN CENTER
NOTES TO FINANCIAL STATEMENTS**

NOTE A – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities: The Mae Volen Senior Center, Inc.(d/b/a The Volen Center) (the "Center") is a not-for-profit corporation organized under the laws of the State of Florida for the general purpose of providing services to the elderly people of South Palm Beach County.

The Center provides many services to individuals 60 years of age and older. In addition the Center also provides limited child care services. Some of the main services provided are:

- Transportation
- Shopping assistance
- Information and referral
- Medicare and Social Security counseling
- Social, educational and recreational programs
- Personal care
- Case management
- Chore services
- Respite services
- Congregate and home delivered meals
- Homemaker service
- Health promotion
- Medical emergency response systems
- Adult day care
- Exercise classes
- Special programs for the hearing and visually impaired
- Companionship service

Support and revenue are obtained primarily from federal, state, county and local city grants, contributions from United Way, the Benjamin Volen Charitable Trust, private contributions, memberships, volunteer time, and fund raising efforts of the Board of Directors.

Significant Accounting Policies:

Use of Estimates in the Preparation of Financial Statements: The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, support and expenses during the period.

Basis of Presentation: The Center follows Accounting standards codification ASC 958 "Not for Profit": entities (formerly Statement of Financial Accounting Standards (SFAS) No. 116, "Accounting for Contributions Received and Contributions Made" and SFAS No. 117, "Financial Statements of Not-for-Profit Organizations". Under ASC 958, the Center is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. In addition, the Center is required to present a statement of cash flows.

Restricted and Unrestricted Revenue and Support: Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. In addition, the Center recognizes only those contributed services, which are provided by individuals possessing "specialized skills."

**NOTE A – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)**

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted assets and reported in the Statement of Activities as net assets released from restrictions. Federal grant advances are classified as refundable advances until expended for the purposes of the grants since they are conditional promises to give.

Promises to Give: Contributions are recognized when the donor makes a promise to give; that is, in substance, unconditional. Contributions that are received subject to certain donor stipulations are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets. Conditional promises to give are recognized when the conditions on which they depend are substantially met.

Grants Receivable: All grants receivable are expected to be collected within one year. The Center reviews all accounts to determine if collectible and if required an allowance for uncollectible accounts is provided.

Fixed Assets: Property and equipment are recorded at cost, if purchased by the Center or at fair value at the date of the gift, if received as a donation. Donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the Center reports expirations of donor restricted assets when the donated or acquired assets are placed in service as instructed by the donor. The Center reclassifies temporarily restricted net assets to unrestricted net assets at that time. Depreciation is provided over the estimated useful lives of the respective assets by the straight-line method. The Center generally capitalizes those assets with a cost in excess of \$500.

Donated Use of Assets and Donated Services: The estimated fair value of the free use of assets owned by others, and the estimated fair value of contributed services of individuals with special skills over which the Center exercises control, and which constitute a part of the normal program or services that would otherwise be performed by paid personnel, the amount of which is clearly measurable, are also recorded and reflected in the accompanying financial statements.

Income Taxes: The Center is exempt from federal income taxes under the provisions of the Internal Revenue Code Section 501(c)(3).

Cash and Cash Equivalents: For purposes of reporting cash flows, the Center considers all money market funds with an original maturity of three months or less to be cash equivalents.

Beneficial Interest in Perpetual Trust: The Trust has been recorded on the financial statements based on its estimated fair value. The fair value has been estimated based on the present value of the distributions.

Concentration of Credit Risk: The Center occasionally maintains deposits in excess of federally insured limits. ASC 825 (formerly SFAS No. 107 *Disclosures about Fair Value of Financial Instruments*) identifies these items as a concentration of credit risk requiring disclosure, regardless of the degree of risk. The risk is managed by maintaining all deposits in high quality financial institutions.

Fair Value: The carrying value of the Center's accounts receivable and accounts payable approximate the fair value of these financial instruments at June 30, 2011 and 2010 due to the short maturities of these instruments.

**NOTE A – NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
(Continued)**

Fair Value (Continued): Effective July 1, 2008, the Center adopted the provisions of ASC 820 (formerly SFAS No. 157 *Fair Value Measurement*), for financial assets and liabilities. This Statement applies to all financial assets and liabilities that are being measured and reported on a fair value basis, and establishes a framework for measuring fair value of assets and liabilities and expands disclosures about fair value measurements. ASC 820 requires that fair value measurements be classified and disclosed in one of the following three categories:

Level 1: Financial instruments with unadjusted, quoted prices listed on active market exchanges. Level 1 assets are money market funds, certificates of deposit, mortgage-backed securities, corporate and government bonds, taxable municipalities, equity mutual funds and stocks. The Center does not have any Level 1 financial instruments at June 30, 2011.

Level 2: Financial instruments determined using prices for recently traded financial instruments with similar underlying terms as well as directly or indirectly observable inputs, such as interest rates and yield curves that are observable at commonly quoted intervals. The Center does not have any Level 2 financial instruments at June 30, 2011.

Level 3: Financial instruments that are not actively traded on a market exchange. This category includes situations where there is little, if any, market activity for the financial instrument. The prices are determined using significant unobservable inputs or valuation techniques. The Center has a beneficial interest in trust that is maintained by the Trustee and is part of the Center's total investment fund. The fair value of the Center's beneficial interest in trust held by the Trustee is \$9,273,200 as of June 30, 2011.

The changes in Level 3 investments are comprised of the following at June 30, 2011:

	Beneficial Interest in Trust
Balance, June 30, 2010	\$ 8,008,907
Change in value of beneficial interest in trust	1,264,293
Balance, June 30, 2011	<u>\$ 9,273,200</u>

The increase in value of the beneficial interest in the trust was a result of an increase in the distributions. Distributions were approximately \$695,490 and \$600,700 for the year ended June 30, 2011 and 2010, respectively.

NOTE B – GRANTS RECEIVABLE

At June 30, 2011 and 2010 grants receivable consist of the following:

	2011	2010
Title III-B Homemaker	\$ 169,022	\$ 163,033
Title C-1 Congregate Meals	119,983	130,343
Title C-2 Home Delivered Meals	144,749	199,029
Title III E	56,918	34,989
NSIP	37,184	14,173
Palm Beach County	194,225	195,921
Community Care for the Elderly	217,321	269,412
Alzheimer's Disease Initiative	34,222	48,929
Emergency Home Energy Assistance Program	8,107	9,025
Home Care for the Elderly	6,684	5,070
ARRA	-	5,599
South Florida Regional Transport Authority	28,354	-
Total	<u>\$ 1,016,769</u>	<u>\$ 1,075,523</u>

NOTE C – PROPERTY AND EQUIPMENT

Property and equipment at June 30, 2011 and 2010 consists of the following:

	2011	2010	Useful Lives (In Years)
Land	\$ 500,000	\$ 500,000	
Building	3,121,273	3,121,273	45
Building improvements	1,136,002	1,050,245	5-15
Furniture and equipment	853,937	837,783	5-15
Transportation equipment	1,962,751	1,649,233	5
Donated equipment	16,750	16,750	10
	<u>7,590,713</u>	<u>7,175,284</u>	
Less: accumulated depreciation	3,961,934	3,708,481	
	<u>\$ 3,628,779</u>	<u>\$ 3,466,803</u>	

The ten-acre site upon which the Center's facility is constructed is leased from the City of Boca Raton under an agreement, which requires annual rentals of \$1. This rental has been prepaid for the entire initial term of the lease. The lease restricts the use of the premises to social activities, adult day care and educational programs for the benefit of elderly citizens of the area. The initial 50-year term of this agreement expires May 26, 2033; however, the agreement is automatically extended thereafter for an indefinite number of 5-year periods. Although the City can cancel this agreement by giving written notice one year in advance of the expiration of the initial lease term or any extension thereof, the likelihood of any such cancellation is deemed remote. Accordingly, the Center has recorded the in-kind contribution of this land at its estimated fair market value of \$500,000 at the date of the contribution, May 1983.

On September 14, 2009 the Center executed a joint participation agreement with the DOT for the acquisition of four buses at a total project cost of \$282,048 of which 90% would be paid by DOT and the remaining to be provided with local funding. The 2009 Ford F-450 27-foot buses were received on April 8, 2010 at an actual cost of \$282,048 of which \$253,843 was paid by DOT; the remaining funds were met through local funding.

On October 5, 2010 the Center executed a joint participation agreement with the DOT for the acquisition of four buses at a total project cost of \$296,415 of which approximately 90% would be paid by DOT and the remaining to be provided with local funding. The buses were received on February 17, 2011 at an actual cost of \$296,415 of which \$266,774 was paid by DOT; the remaining funds were met through local funding.

NOTE D – REFUNDABLE ADVANCES

The Center records advances on grants as refundable advances until it is expended for the purpose of the grant, at which time it becomes unconditional and is recognized as revenue.

At June 30, 2011 and 2010, refundable advances consist of the following:

	2011	2010
Grants:		
Title III-B Homemaker	\$ 84,072	\$ 101,275
Title III-C-1 Congregate Meals	65,750	63,456
Title III-C-2 Home Delivered Meals	91,674	91,088
Title III-E Respite, Adult Day Care	22,850	23,022
	<u>\$ 264,346</u>	<u>\$ 278,841</u>

NOTE E – GRANTS

Grants are subject to annual renewal and periodic amendments and require the fulfillment of certain conditions as set forth in the instrument of the grant. Failure to fulfill the conditions could result in the return of the funds to grantors. Although that is a possibility, the Center deems the contingency remote, since by accepting the contracts and their terms, it has accommodated the objectives of the grantors to the provisions of these contracts.

These grants accounted for approximately 61% of unrestricted revenues and support for the year ended June 30, 2011. Without these grants, the Center’s ability to fund its programs would be greatly reduced.

Mae Volen Senior Center, Inc. has been re-awarded the CCE/ADI/HCE Grants for 2010-2011 with a start date of July 1, 2010.

For the years ended June 30, 2011 and 2010, funding from grants was comprised of the following:

	<u>2011</u>	<u>2010</u>
Title III-B, a federally funded program administered through the Department of Elder Affairs of the State of Florida, provides funds for transportation, homemaking, and screening and assessment for residents over 60 years of age who reside within the boundaries of the Broward County line in south Boca Raton to Hypoluxo Road and points east and west. Funds are contracted for directly with the Area Agency on Aging of Palm Beach/Treasure Coast, Inc.	\$746,965	\$601,116
Title III-C-1 and 2, a federally funded program administered through the Department of Elder Affairs of the State of Florida, provides funds for congregate and home delivered meals and nutrition education for residents over 60 years of age who reside within the boundaries of the Broward County line in south Boca Raton to Hypoluxo Road and points east and west. Funds are contracted for directly with the Area Agency on Aging of Palm Beach/Treasure Coast, Inc.	776,339	887,557
Title III-E a federally funded program administered through the Department of Elder Affairs of the State of Florida, provides funds for adult day health care, respite and supplemental services for residents over 60 years of age who reside within the boundaries of the Broward County line in south Boca Raton to Hypoluxo Road and points east and west. Funds are contracted directly with the Area Agency on Aging of Palm Beach/Treasure Coast, Inc.	175,399	169,043
NSIP, a federally funded program administered through the Department of Elder Affairs of the State of Florida, provides a reduction in the cost of providing meals to residents over 60 years of age who reside within the boundaries of the Broward County line in south Boca Raton to Hypoluxo Road and points east and west. Funds are contracted directly with the Area Agency on Aging of Palm Beach/Treasure Coast, Inc.	115,342	188,999
Unrestricted grants the Center received from the City of Boca Raton to be used for the general operation of the Center.	27,000	27,000
Palm Beach County has awarded financial assistance to help fund the Center's cost of providing human service needs through its Community Care, Transportation and Meals for the elderly programs.	<u>1,167,967</u>	<u>1,181,716</u>
Subtotal	3,009,012	3,055,431

NOTE E – GRANTS
(Continued)

Balance forward	3,009,012	3,055,431
UMTA Section 16(b)2, a federally funded program administered by the Florida Department of Transportation to provide 80% and/or 90% of the funds necessary for the procurement or refurbishment of transportation vehicles.	266,774	253,843
EHEAP, a state funded program currently Administered through the Department of Elder Affairs of the State of Florida, provides funds to assist low income households who experience a home energy emergency. Funds are contracted for directly with the Area Agency on Aging of Palm Beach/Treasure Coast Inc.	49,471	53,249
Alzheimer's Disease Initiative, a state funded program currently administered through the Department of Elder Affairs of the State of Florida, focused on caring for persons with memory disorders. Funds are contracted for directly with the Area Agency on Aging of Palm Beach/Treasure Coast Inc.	266,717	286,613
Home Care for the Elderly, a state funded program currently administered through the Department of Elder Affairs of the State of Florida, provides monthly payments to caregivers of individuals who require constant supervision and are at risk of nursing home placement. Funds are contracted for directly with the Area Agency on Aging of Palm Beach/Treasure Coast, Inc.	69,893	83,392
Community Care for the Elderly, a state funded program currently administered through the Department of Elder Affairs of the State of Florida, provides funds for assisting the functionally impaired elderly. Staff from the Center and subcontract personnel provides such services as personal care, day care, respite, homemaker, and case management. Funds are contracted for directly with the Area Agency on Aging of Palm/Beach/Treasure Coast, Inc.	1,227,360	1,222,439
American Recovery and Reinvestment Act of 2009, a federally funded program currently administered through the Department of Elder Affairs of the State of Florida, to provide Home-Delivered Meals to seniors who are homebound and physically, mentally or medically unable to attend a congregate nutrition program.	11,593	62,394
Unrestricted grants the Center received from the City of Delray Beach to be used for the general operation of the Center.	12,000	11,000
Mobility grant, federally funded and administered through the Federal Transit Administration to provide funds to reduce barriers to transportation services and expand transportation mobility options to people with disabilities beyond the requirements of the Americans with Disabilities Act. Funds are contracted directly with the South Florida Regional Transportation Authority.	181,734	-
Retirement Research Foundation Grant to provide funding for persons who do not qualify under Adult day care but need supervision while at the Center.	26,917	-
Other grants	13,000	5,000
	<u>\$5,134,471</u>	<u>\$5,033,361</u>

NOTE F – RESTRICTIONS ON NET ASSETS

Permanently restricted net assets consist of \$500,000 restricted land as explained in Note C - Property and Equipment and \$9,273,200 in 2011 and \$8,008,907 in 2010 which represent the fair value of the beneficial interest in the trust as explained in Note G - Benjamin Volen Charitable Trust.

There were no temporarily restricted net assets during 2011 or 2010.

NOTE G – BENJAMIN VOLEN CHARITABLE TRUST

The Center is one of the beneficiaries of a trust created from the estate of Benjamin Volen who passed away on July 28, 1988. The trust instrument stipulates that the Trustee shall pay the Center "the net income therefrom and such part of the principal thereof from time to time as the Trustee, *in its sole discretion*, shall determine until the full amount thereof has been paid. If at the time of any distribution from the trust any of the organization's (i. e., the Center) is not an exempt organization described in Sections 501(c)(3), 2055(a) and 2522(a) of the Internal Revenue Code of 1954, as amended, then the Trustee shall distribute that part of the principal and income, which would otherwise be distributed to such organization if it were an exempt organization described in said sections, to one or more other organizations so described, in such proportions and amounts as the Distribution Committee shall determine in its sole discretion." The distribution to be made to the Center "is conditioned upon said Center agreeing to use the funds to construct, equip and operate in Boca Raton, Florida, The Mae Volen Center for Senior Citizens." In accordance with stipulations in the trust instrument, the Center agreed in writing within six months of the benefactor's death to accept the gift and comply with the conditions mentioned above.

At June 30, 2011, assets held by the trust had a market value of \$9,273,200, and consisted primarily of common stock, corporate bonds, and U.S. Government obligations.

NOTE H – EMPLOYEE BENEFIT PLAN

Employees of the Center are eligible to establish their own Tax-Sheltered Annuity (TSA), a tax deferred retirement program, created under Section 403 (b) of the Internal Revenue Code.

Effective July 1, 1990, the Board of Directors established a profit sharing plan for eligible employees. In order to be eligible the employee must have obtained the age of 21 and have completed one year of service with the Center. The Center contributed \$64,452 during the year ended June 30, 2011. During the year ended June 30, 2010, the contribution was suspended due to the economic conditions. The plan is non-contributory and is administered by ExpertPlan. The plan vests as follows:

<u>Years of Service</u>	<u>Percent Vested</u>
0-1	0%
1-2	0%
2-3	40%
3-4	60%
4-5	80%
5+	100%

NOTE I – MATCHING REQUIREMENTS

In accordance with the grant agreements for Title III-B, Title III-C-1 and C-2, Title III-E, CCE, and ADI the Center is required to match a certain amount of the funds provided by the grants. For the year ended June 30, 2011 the matches were met as follows:

	Title III B	Title III C-1 and 2	Title III E	CCE	ADI
Total grant	\$829,961	\$862,599	\$194,888	\$1,363,733	\$296,352
Local match	82,996	86,260	19,489	136,373	29,635
	<u>\$746,965</u>	<u>\$776,339</u>	<u>\$175,399</u>	<u>\$1,227,360</u>	<u>\$266,717</u>

NOTE J – FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of support, revenue and expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

NOTE K – IN-KIND CONTRIBUTIONS

The amount of non-professional in-kind contributions was \$644,864 in 2011 and \$394,923 in 2010.

NOTE L – LEASE COMMITMENTS

Equipment leases

The Center has entered into various non-cancelable lease agreements for office equipment. Total lease expense for the year ended June 30, 2011 was approximately \$28,000. Minimum future lease payments under operating leases are as follows:

<u>June 30,</u>	<u>Amount</u>
2012	30,168
2013	30,168
2014	28,656
2015	7,038

The Center also leases space annually, which is automatically renewed on a fiscal year end basis in the approximate amount of \$30,000.

NOTE M – SUBSEQUENT EVENTS

Subsequent events have been evaluated through January 25, 2012 which is the date the financial statements were available to be issued. Events occurring after that date have not been evaluated to determine whether a change in the financial statements would be required.

**THE MAE VOLEN SENIOR CENTER, INC.
D/B/A THE VOLEN CENTER
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE PROJECTS
YEAR ENDED JUNE 30, 2011**

Federal Grantor/ Pass-through Program or Cluster Title	Federal CFDA Number	Agency or Pass-through Number	Federal Expenditures
FEDERAL AWARDS			
U.S. Department of Health and Human Services:			
Pass through from Area Agency on Aging of Palm Beach/Treasure Coast, Inc.			
<i>Special Programs for the Aging -</i>			
Title III B	93.044	IA010/11-9501	\$ 746,965
Title III C-1	93.045	IA011-9501	425,476
Title III C-2	93.045	IA011-9501	350,863
ARRA - Title III C-2	93.705	IA011-9501	11,593
Title III E	93.052	IA011-9501	175,399
EHEAP	93.568	IP010-9501	49,471
NSIP	93.053	IU010/11-9501	<u>115,342</u>
Subtotal U.S. Department of Health and Human Services pass-through programs			<u>1,875,109</u>
U.S. Department of Transportation			
Federal Transit Administration:			
Pass through from Florida Department of Transportation			
<i>Special Programs for the Aging -</i>			
UMTA Section 16(b)2A	20.513	FVPP-05-CA-4	266,774
Pass through from South Florida Regional Transportation Authority			
New Freedom Program	20.521	FL-57-X017/X023	<u>181,734</u>
Subtotal U.S. Department of Transportation Federal Transit Administration pass-through programs			<u>448,508</u>
Total Expenditures of Federal Awards			<u><u>\$ 2,323,617</u></u>
STATE FINANCIAL ASSISTANCE			
Department of Elder Affairs Passed through Area Agency on Aging, Inc			
<i>Community Care for the Elderly Contract</i>	65.010	IC010-9501	\$ 1,227,360
<i>Home Care for the Elderly Contract</i>	65.001	IH010-9501	69,893
<i>Alzheimer's Disease Initiative</i>	65.004	IZ010-9501	<u>266,717</u>
Total Expenditures of State Financial Assistance			<u><u>\$ 1,563,970</u></u>

See accompanying notes to schedule of expenditures of federal awards.

**THE MAE VOLEN SENIOR CENTER, INC.
D/B/A THE VOLEN CENTER
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
AND STATE FINANCIAL ASSISTANCE PROJECTS**

NOTE A – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards and state financial assistance projects includes the federal and state grant activity of The Mae Volen Senior Center, Inc. d/b/a The Volen Center (the "Center") under programs and projects of the federal and state government for the year ended June 30, 2011. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and Chapter 10.650, Rules of the Auditor General. Because the schedule presents only a selected portion of the operations of the Center, it is not intended to and does not present the financial position, changes in nets assets, cash flows or functional expenses of the Center.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-122, *Cost Principles for Non-Profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Pass-through entity identifying numbers are presented where available.

SUPPLEMENTARY INFORMATION

**THE MAE VOLEN SENIOR CENTER, INC
D/B/A THE VOLEN CENTER
SCHEDULE OF IN-HOME SERVICES EXPENSES
YEAR ENDED JUNE 30, 2010**

Expenses	In Home Services				Total
	Personal Care	Homemaker	Respite	Companion	
Salaries	\$ 106,250	\$ 101,873	\$ 133,048	\$ 37,390	\$ 378,561
Payroll taxes and benefits	18,204	17,454	22,795	6,406	64,859
Travel	2,831	2,715	3,545	996	10,087
Communication/postage	2,599	2,492	3,254	914	9,259
Utilities	860	824	1,076	303	3,063
Advertising	568	545	711	200	2,024
Insurance	761	730	953	268	2,712
Maintenance and repair	982	942	1,230	346	3,500
Printing/supplies	6,540	6,271	8,190	2,301	23,302
Professional fees	13,433	12,879	16,821	4,727	47,860
Sub-contractors	577,117	386,452	507,568	172,323	1,643,460
Program supplies	269	258	337	95	959
Depreciation	1,943	1,863	2,433	684	6,923
Food and food supplies	-	-	-	-	-
Other	45	43	56	16	160
Total expenses	732,402	535,341	702,017	226,969	2,196,729
Allocation of management and general	43,031	31,453	41,246	13,335	129,065
Total expenses after allocation	\$ 775,433	\$ 566,794	\$ 743,263	\$ 240,304	\$ 2,325,794

**THE MAE VOLEN SENIOR CENTER, INC
D/B/A THE VOLEN CENTER
SCHEDULE OF OTHER PROGRAM EXPENSES
YEAR ENDED JUNE 30, 2011**

Expenses	Congregate Meals (Screening)	Emergency Alert Response	Escort	Intake
Salaries	\$ 1,705	\$ 4,847	\$ 2,138	\$ 1,374
Payroll taxes and benefits	415	1,180	521	335
Travel	68	192	85	54
Communication/postage	32	92	41	26
Utilities	12	34	15	10
Advertising	9	25	11	7
Insurance	9	26	12	7
Maintenance and repair	18	50	22	14
Printing/supplies	68	194	86	55
Professional fees	198	562	248	159
Sub-contractors	-	11,629	3,656	46,553
Depreciation	27	75	34	22
Other	-	-	-	-
Total expenses	2,561	18,906	6,869	48,616
Allocation of management and general	152	1,124	408	2,889
Total expenses after allocation	\$ 2,713	\$ 20,030	\$ 7,277	\$ 51,505

**THE MAE VOLEN SENIOR CENTER, INC
D/B/A THE VOLEN CENTER
SCHEDULE OF OTHER PROGRAM EXPENSES
YEAR ENDED JUNE 30, 2011**

Expenses	Medical Supplies	Nutrition Counseling	Nutrition Education	Total
Salaries	\$ -	\$ 27	\$ 1,049	\$ 11,140
Payroll taxes and benefits	-	7	256	2,714
Travel	-	1	42	442
Communication/postage	-	1	20	212
Utilities	-	-	7	78
Advertising	-	-	5	57
Insurance	-	-	6	60
Maintenance and repair	-	-	11	115
Printing/supplies	-	1	42	446
Professional fees	-	3	122	1,292
Sub-contractors	114,921	14,102	-	190,861
Depreciation	-	-	16	174
Other	-	-	-	-
Total expenses	114,921	14,142	1,576	207,591
Allocation of management and general	6,830	840	94	12,337
Total expenses after allocation	\$ 121,751	\$ 14,982	1,670	\$ 219,928

**THE MAE VOLEN SENIOR CENTER, INC
D/B/A THE VOLEN CENTER
SCHEDULE OF OTHER PROGRAM EXPENSES
YEAR ENDED JUNE 30, 2010**

Expenses	Congregate Meals (Screening)	Counseling (Mntl Health Screening)	Emergency Alert Response	Escort	Intake
Salaries	\$ 577	\$ 2,018	\$ 4,519	\$ 1,652	\$ 1,322
Payroll taxes and benefits	99	346	774	283	227
Travel	15	54	120	44	35
Communication/postage	14	49	111	40	32
Utilities	5	16	37	13	11
Advertising	3	11	24	9	7
Insurance	4	14	32	12	9
Maintenance and repair	5	19	42	15	12
Printing/supplies	37	129	290	106	85
Professional fees	73	255	571	209	167
Sub-contractors	-	2,014	14,304	5,166	44,224
Depreciation	11	37	83	30	24
Other	-	1	2	1	1
Total expenses	843	4,963	20,909	7,580	46,156
Allocation of management and general	50	292	1,228	445	2,712
Total expenses after allocation	\$ 893	\$ 5,255	\$ 22,137	\$ 8,025	\$ 48,868

**THE MAE VOLEN SENIOR CENTER, INC
D/B/A THE VOLEN CENTER
SCHEDULE OF OTHER PROGRAM EXPENSES
YEAR ENDED JUNE 30, 2010**

Expenses	Housing Improve- ment	Medical Supplies	Nutrition Counseling	Nutrition Education	Total
Salaries	\$ 583	\$ -	\$ -	\$ 3,023	\$ 13,694
Payroll taxes and benefits	100	-	-	518	2,347
Travel	16	-	-	81	365
Communication/postage	14	-	-	74	334
Utilities	5	-	-	24	111
Advertising	3	-	-	16	73
Insurance	4	-	-	22	97
Maintenance and repair	5	-	-	28	126
Printing/supplies	37	-	-	194	878
Professional fees	74	-	-	382	1,731
Sub-contractors	1,900	75,751	12,222	-	155,581
Depreciation	11	-	-	55	251
Other	-	-	-	1	6
Total expenses	2,752	75,751	12,222	4,418	175,594
Allocation of management and general	162	4,451	717	260	10,317
Total expenses after allocation	\$ 2,914	\$ 80,202	\$ 12,939	\$ 4,678	\$ 185,911



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

To the Board of Directors of
The Mae Volen Senior Center, Inc.
d/b/a The Volen Center

We have audited the financial statements of The Mae Volen Senior Center, Inc. (d/b/a The Volen Center) (a non-profit organization) (the "Center"), as of and for the year ended June 30, 2011, and have issued our report thereon dated January 25, 2012. 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 Center'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 Center's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Center'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 a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Center'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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and questioned costs as items 2011-2 and 2011-3.

We noted certain matters that we reported to management of the Center in a separate letter dated January 25, 2012 as item 2011-1.

This report is intended solely for the information and use of the Board of Directors, management and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Grau & Associates
January 25, 2012



Grau & Associates
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**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133
AND CHAPTER 10.650 RULES OF THE AUDITOR GENERAL**

To the Board of Directors
The Mae Volen Senior Center, Inc.
d/b/a The Volen Center

Compliance

We have audited the compliance of The Mae Volen Senior Center, Inc. (d/b/a The Volen Center) ("a non-profit Organization") (the "Center") 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 Department of Financial Services' State Projects Compliance Supplement, that could have a direct and material effect each of its major federal programs and state projects for the year ended June 30, 2011. The Center's major federal awards 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 state projects is the responsibility of the Center's management. Our responsibility is to express an opinion on the Center'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 the Center'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 on the Center's compliance with those requirements.

In our opinion, the Center 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 June 30, 2011. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and Chapter 10.650, Rules of the Auditor General and which are described in the accompanying schedule of findings and questioned costs as items 2011-2 and 2011-3.

Internal Control Over Compliance

Management of the Center is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Center's internal control over compliance with the requirements that could have a direct and material effect on a major federal program and state project to determine the 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 Center'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 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 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.

However, we noted certain instances in internal control related matters that we reported to management as item 2011-1 in the accompanying schedule of findings and questioned costs.

The Center's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the Center's responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of the Board of Directors, management and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Dran & Associates
January 25, 2012

**THE MAE VOLEN SENIOR CENTER, INC
D/B/A THE VOLEN CENTER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS -
FEDERAL AWARDS AND STATE PROJECTS
YEAR ENDED JUNE 30, 2011**

A. SUMMARY OF AUDIT RESULTS

1. The auditors' report expresses an unqualified opinion on the financial statements of The Mae Volen Senior Center, Inc. (d/b/a The Volen Center) (the "Center").
2. No significant deficiencies relating to the audit of the financial statements are reported in the 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 Center were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal programs and state projects are reported in the report on compliance with requirements applicable to each major program or project and on internal control over compliance in accordance with OMB Circular A-133 and Chapter 10.650, Rules of the Auditor General.
5. The independent auditors' report on compliance for each major federal program and state project for the Center expresses an unqualified opinion.
6. Audit findings relative to the major federal programs and state projects for the Center are reported in Parts C. and D. of this Schedule.
7. The programs/projects tested as major programs include:

<u>Federal Program or Cluster</u>	<u>CFDA #</u>
Special Programs for the Aging - Title III - B	93.044*
Special Programs for the Aging - Title IIIC-1	93.045*
Special Programs for the Aging - Title IIIC-2	93.045*
Special Programs for the Aging - Title IIIE	93.052*
Nutrition Services Incentive Program	93.053*
American Recovery and Reinvestment Act - Title IIIC-2	93.705*

* Considered the same program for major program determination

<u>State Project</u>	<u>CSFA#</u>
Department of Elder Affairs passed through Area Agency on Aging, Inc. - Community Care for the Elderly Contract	65.010

8. The dollar threshold used to distinguish between Type A or Type B for major federal programs was \$300,000 and major state projects was \$300,000.
9. The Center was determined to be a low-risk auditee pursuant to OMB Circular A-133.

**THE MAE VOLEN SENIOR CENTER, INC
D/B/A THE VOLEN CENTER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS -
FEDERAL AWARDS AND STATE PROJECTS
YEAR ENDED JUNE 30, 2011
(Continued)**

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

2011-1 – Check authorization limits

The Center requires that all checks written that are greater than \$3,000 must be signed by two authorized individuals. During our testing we noted on three separate occasions that checks over this dollar threshold did not have two signatures. The circumventing of this control procedure means that there could be a risk that unauthorized payments to vendors are made.

Recommendation:

We recommend that an authorized individual review all checks prior to signature for amounts greater than \$3,000 to ensure that they are signed in accordance with the correct protocol.

Management Response:

The current procedure is to review all checks and supporting documentation and to segregate checks greater than \$3,000 prior to signing. A further step has been added to return all checks after signing to the CFO to ensure compliance.

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARDS AND STATE PROJECTS

2011-2 – Incorrect classification and misposting

CFSA # 65.010

Florida Department of Elder Affairs passed through

Area Agency on Aging of Palm Beach County. – Community Care for the Elderly Contract (CCE)

CFDA# 93.044

U.S Department of Health and Human Services passed through

Area Agency on Aging of Palm Beach County – Older Americans Act: Support Services (OAIIB)

Criteria:

All costs associated with the administration and the provision of services by the recipient are allowable as negotiated in the standard agreement and master agreement and budget (OMB) Circular A-122 and A-133 and in accordance with the Florida Department of Financial Services and the U.S. Department of Health and Human Services.

Condition:

During our testing of expenditures we noted that one expense was incorrectly classified and recorded. As a result, the expenses were overstated on the grant.

Questioned Cost:

\$416 overstated on CCE; and \$416 understated on OAIIB.

Context:

1 out of 40 transactions tested.

Effect:

The Center did not properly record this expenditure charged to the state and federal programs.

THE MAE VOLEN SENIOR CENTER, INC
D/B/A THE VOLEN CENTER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS -
FEDERAL AWARDS AND STATE PROJECTS
YEAR ENDED JUNE 30, 2011
(Continued)

**C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARDS AND STATE PROJECTS
(Continued)**

2011-2 – Incorrect classification and misposting (Continued)

Cause:

There was an administrative error on the part of the Center.

Recommendation:

We recommend that management review all payables entered into the system for appropriate classification and amounts for financial reporting purposes. In addition, senior management should perform routine inspections to ensure that this is happening if expenditures are being coded by staff.

Management Response:

The Center has amended the Accounts Payable review procedure to include verification of coding and amounts to source documentation.

2011-3 – Time sheets

CFDA# 93.044

U.S Department of Health and Human Services passed through
Area Agency on Aging of Palm Beach County – Older Americans Act: Support Services

Criteria: Total compensation to individual employees should be reasonable for the services rendered as documented in accordance with OMB A-122. However, an instance occurred where the Center overpaid an employee.

Condition:

During our testing of controls over the payroll expenditure we noted that a time sheet did not match the associated payroll record and additionally noted that the payroll record was higher by 8.7 hours. As a result, the employee concerned was overpaid.

Questioned Cost:

\$87

Context:

1 out of 15 payroll transactions tested.

Effect:

The Center overpaid an employee by 8.7 hours.

Recommendation:

We recommend that management compare time sheets to payroll records to ensure that they match and sign off to indicate as such, prior to pay checks being disbursed to employees.

**THE MAE VOLEN SENIOR CENTER, INC
D/B/A THE VOLEN CENTER
SCHEDULE OF FINDINGS AND QUESTIONED COSTS -
FEDERAL AWARDS AND STATE PROJECTS
YEAR ENDED JUNE 30, 2011
(Continued)**

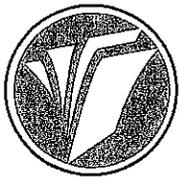
2011-3 – Time sheets (Continued)

Management Response:

Although all bi-weekly Payroll reports are reviewed for reasonableness the Center is adding an additional step to include comparison of timesheets to data entered to the payroll system.

D. OTHER ISSUES

1. No summary schedule of prior audit findings is required because there were no prior audit findings related to federal awards and state projects.



Grau & Associates
CERTIFIED PUBLIC ACCOUNTANTS

2700 North Military Trail • Suite 350
Boca Raton, Florida 33431
(561) 994-9299 • (800) 299-4728
Fax (561) 994-5823
www.graucpa.com

**MANAGEMENT LETTER PURSUANT TO CHAPTER 10.650,
RULES OF THE AUDITOR GENERAL FOR FLORIDA
SINGLE AUDIT ACT AUDITS OF NONPROFIT
AND FOR-PROFIT ORGANIZATIONS**

To the Board of Directors
The Mae Volen Senior Center, Inc.
d/b/a The Volen Center

To the Board of Directors

We have audited the financial statements of The Mae Volen Senior Center, Inc. (d/b/a The Volen Center) ("a Non-Profit Organization") (the "Center") as of and for the year ended June 30, 2011

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. We have issued our Independent Auditor's Report on Internal Control over Financial Reporting and Compliance and Other Matters, Independent Auditors Report on Compliance with Requirements Applicable to each Major Federal Program and State Project and on Internal Control over Compliance, and Schedule of Findings and Questioned Costs. Disclosures in those reports and schedules, which are dated January 25, 2012, should be considered in conjunction with this management letter.

Additionally, our audit was conducted in accordance with Chapter 10.650, Rules of the Auditor General, which requires disclosure in the management letter of violations of provisions of contracts or grant agreements, or abuse, that have an effect on the financial statements or state project amounts that is less than material but more than inconsequential. In addition, for matters that have an inconsequential effect on the financial statements or state project amounts, considering both quantitative and qualitative factors, the following may be reported based on professional judgment: (1) violations of provisions of contracts or grant agreements, fraud, illegal acts, or abuse, that have occurred, or are likely to have occurred, (2) Deficiencies in internal control that are not significant deficiencies. In connection with our audit, the following matters are required to be disclosed: We noted that certain expenditures had been misclassified and recorded incorrectly. This resulted in questioned costs as discussed in the Schedule of Findings and Questioned Costs in 2011-2.

Pursuant to Chapter 119, Florida Statutes, this management letter is a public record and its distribution is not limited. Auditing standards generally accepted in the United States of America require us to indicate that this letter is intended solely for the information and use of management, the Florida Auditor General and is not intended to be and should not be used by anyone other than these specified parties.


Grau & Associates

Exhibit D

APPENDIX A

FEDERAL FISCAL YEAR 2012 CERTIFICATIONS AND ASSURANCES FOR FEDERAL TRANSIT ADMINISTRATION ASSISTANCE PROGRAMS

(Signature page alternative to providing Certifications and Assurances in TEAM-Web)

Name of Applicant: The Mae Volen Senior Center, Inc. and its subsidiary Volen Community Coach, LLC.

The Applicant agrees to comply with applicable provisions of Groups 01 – 24. _____

OR

The Applicant agrees to comply with applicable provisions of the Groups it has selected:

Group	Description	
01.	Assurances Required For Each Applicant.	_____
02.	Lobbying.	_____
03.	Procurement Compliance.	_____
04.	Protections for Private Providers of Public Transportation.	_____
05.	Public Hearing.	_____
06.	Acquisition of Rolling Stock for Use in Revenue Service.	_____
07.	Acquisition of Capital Assets by Lease.	_____
08.	Bus Testing.	_____
09.	Charter Service Agreement.	_____
10.	School Transportation Agreement.	_____
11.	Demand Responsive Service.	_____
12.	Alcohol Misuse and Prohibited Drug Use.	_____
13.	Interest and Other Financing Costs.	_____
14.	Intelligent Transportation Systems.	_____
15.	Urbanized Area Formula Program.	_____
16.	Clean Fuels Grant Program.	_____
17.	Elderly Individuals and Individuals with Disabilities Formula Program and Pilot Program.	_____
18.	Nonurbanized Area Formula Program for States.	_____
19.	Job Access and Reverse Commute (JARC) Program.	_____
20.	New Freedom Program.	_____
21.	Paul S. Sarbanes Transit in Parks Program.	<u> X </u>
22.	Tribal Transit Program.	_____
23.	TIFIA Projects	_____
24.	Deposits of Federal Financial Funding to a State Infrastructure Banks.	_____

APPENDIX A

FEDERAL FISCAL YEAR 2012 FTA CERTIFICATIONS AND ASSURANCES SIGNATURE PAGE
(Required of all Applicants for FTA funding and all FTA Grantees with an active capital or formula project)

AFFIRMATION OF APPLICANT

Name of Applicant: The Mae Volen Senior Center, Inc., and its subsidiary Volen Community Coach, LLC.

Name and Relationship of Authorized Representative: Elizabeth Lugo, President/CEO

BY SIGNING BELOW, on behalf of the Applicant, I declare that the Applicant has duly authorized me to make these certifications and assurances and bind the Applicant's compliance. Thus, the Applicant agrees to comply with all Federal statutes and regulations, and follow applicable Federal directives, and comply with the certifications and assurances as indicated on the foregoing page applicable to each application it makes to the Federal Transit Administration (FTA) in Federal Fiscal Year 2012.

FTA intends that the certifications and assurances the Applicant selects on the other side of this document, as representative of the certifications and assurances, should apply, as provided, to each project for which the Applicant seeks now, or may later seek FTA funding during Federal Fiscal Year 2012.

The Applicant affirms the truthfulness and accuracy of the certifications and assurances it has made in the statements submitted with this document and any other submission made to FTA, and acknowledges that the Program Fraud Civil Remedies Act of 1986, 31 U.S.C. 3801 *et seq.*, and implementing U.S. DOT regulations, "Program Fraud Civil Remedies," 49 CFR part 31 apply to any certification, assurance or submission made to FTA. The criminal provisions of 18 U.S.C. 1001 apply to any certification, assurance, or submission made in connection with a Federal public transportation program authorized in 49 U.S.C. chapter 53 or any other statute

In signing this document, I declare under penalties of perjury that the foregoing certifications and assurances, and any other statements made by me on behalf of the Applicant are true and accurate.

Signature Elizabeth Lugo Date: 1/31/13
Name Elizabeth Lugo, President/CEO
Authorized Representative of Applicant

AFFIRMATION OF APPLICANT'S ATTORNEY

For (Name of Applicant): THE MAE VOLEN SENIOR CENTER, INC. & ITS
SUBSIDIARY VOLEN COMMUNITY COACH, LLC.

As the undersigned Attorney for the above named Applicant, I hereby affirm to the Applicant that it has authority under State, local, or tribal government law, as applicable, to make and comply with the certifications and assurances as indicated on the foregoing pages. I further affirm that, in my opinion, the certifications and assurances have been legally made and constitute legal and binding obligations on the Applicant.

I further affirm to the Applicant that, to the best of my knowledge, there is no legislation or litigation pending or imminent that might adversely affect the validity of these certifications and assurances, or of the performance of the project.

Signature Ernest A. Simon Date: 1-30-13
Name ERNEST A. SIMON
Attorney for Applicant

EXHIBIT E: CIVIL RIGHTS REQUIREMENTS

As a condition of receiving Federal Transit Administration Section 5316 or 5317 program funds through the South Florida Regional Transportation Authority (SFRTA), sub-recipients must comply with the requirements of the US Department of Transportation's Title VI regulations. The purpose of Title VI is to ensure that no person in the United States shall, on the ground of race, color, or national origin, be excluded from participation in, be denied the benefits of, or be subjected to discrimination under any program or activity receiving Federal financial assistance. Sub-recipients are also responsible for ensuring compliance of each third party contractor at any tier of the project.

REQUIREMENT TO DEVELOP TITLE VI PROGRAM

All successful sub-recipients must submit a Title VI program to the SFRTA. Please refer to the Title VI circular that can be found at http://www.fta.dot.gov/documents/FTA_Title_VI_FINAL.pdf for specific information on developing a Title VI program. Below are some of the elements that should be included in your TITLE VI program.

REQUIREMENT TO DEVELOP TITLE VI COMPLAINT PROCEDURES

Sub-recipients must develop procedures for investigating and tracking Title VI complaints filed against them and make their procedures for filing a complaint available to members of the public upon request.

REQUIREMENT TO RECORD TITLE VI INVESTIGATIONS, COMPLAINTS, AND LAWSUITS

Sub-recipients must prepare and maintain a list of any active investigations conducted by entities other than FTA, lawsuits, or complaints naming the sub-recipient that allege discrimination on the basis of race, color, or national origin.

REQUIREMENT TO PROVIDE MEANINGFUL ACCESS TO LIMITED ENGLISH PROFICIENCY PERSONS

Sub-recipients must take responsible steps to ensure meaningful access to the benefits, services, information, and other important portions of their programs and activities for individuals who are Limited English Proficient (LEP). To this end sub-recipients may develop and carry out a language implementation plan. Certain sub-recipients, such as those serving very few LEP persons or those with very limited resources may choose not to develop a written LEP plan. However, the absence of a written LEP plan does not obviate the underlying obligation to ensure meaningful access by LEP persons to a recipient's program or activities. Sub-recipients electing not to prepare a written language implantation plan should consider other ways to reasonably provide meaningful access.

REQUIREMENT TO NOTIFY BENEFICIARIES OF PROTECTION UNDER TITLE VI

Sub-recipients must provide information to the public regarding their Title VI obligations and apprise members of the public of the protections against discrimination afforded to them by Title VI. Sub-recipients that provide transit service shall disseminate this information to the public through measures that can include but shall not be limited to a posting on the agency's Web site.

DISADVANTAGED BUSINESS ENTERPRISE REQUIREMENTS

It is the policy of SFRTA that Disadvantaged Business Enterprises (DBE), as defined in 49 CFR Part 26, shall have the maximum opportunity to participate in the performance of contracts. SFRTA will never exclude any person from participation in, deny any person the benefits of, or otherwise discriminate against anyone in connection with the award and performance of any contract covered by 49 CFR Part 26 on the basis of race, color, sex, or national origin.

Sub-recipients are encouraged to take all necessary and reasonable steps to ensure that DBE's have the maximum opportunity to compete for and perform services on contracts, including participation in any subsequent supplemental contracts. If the sub-recipient intends to subcontract a portion of

the services on the project, sub-recipient is encouraged to seek out and consider DBE's as potential subcontractors, by soliciting their interest, capability, and qualifications.

EXHIBIT F: PROCUREMENT

FTA has developed Circular 4220.1F "Third Party Contracting Guidance" to assist its recipients and their sub-recipients in complying with the various Federal laws and regulations that affect their FTA-assisted procurements. This document is located at www.fta.dot.gov/documents/FTA_Circular_4220.1F.pdf.

FTA C 4220.1F sets forth the requirements a sub-recipient must adhere to in the solicitation, award and administration of its third party contracts. FTA encourages sub-recipients to review their written procurement policies to ensure that they are in compliance with FTA C 4220.1F.

Applicants should also reference FTA's Best Practices Manual located at www.fta.dot.gov/grants/13054_6037.html.

CERTIFICATION REGARDING LOBBYING

Certification for Contracts, Grants, Loans, and Cooperative Agreements
(To be submitted with each bid or offer exceeding \$100,000)

The undersigned Mae Volen Senior Center, Inc. and its subsidiary Volen Community Coach, LLC [Firm] certifies, to the best of his or her knowledge and belief, that:

(1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for making lobbying contacts to an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form–LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions [as amended by "Government wide Guidance for New Restrictions on Lobbying," 61 Fed. Reg. 1413 (1/19/96). Note: Language in paragraph (2) herein has been modified in accordance with Section 10 of the Lobbying Disclosure Act of 1995 (P.L. 104-65, to be codified at 2 U.S.C. 1601, et seq.)]

(3) The undersigned shall require that the language of this certification be included in the award documents for all subawards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by 31, U.S.C. § 1352 (as amended by the Lobbying Disclosure Act of 1995). Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

[Note: Pursuant to 31 U.S.C. § 1352(c)(1)-(2)(A), any person who makes a prohibited expenditure or fails to file or amend a required certification or disclosure form shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such expenditure or failure.]

The Firm, Mae Volen Senior Center, Inc. and its subsidiary Volen Community Coach, LLC, certifies or affirms the truthfulness and accuracy of each statement of its certification and disclosure, if any. In addition, the Firm understands and agrees that the provisions of 31 U.S.C. A 3801, et seq., apply to this certification and disclosure, if any.

 Signature of Firm's Authorized Official

ELIZABETH LUO, (SU) Name and Title of Firm's Authorized Official

1/21/13 Date

EXHIBIT H: MILESTONE INFORMATION

Use the Milestone format below for bus (vehicle) purchases. This is the required FTA format for this activity and you should not change Milestone descriptions.

Item Description or Purpose	Total Budget Amount
Bus Purchase	\$
<i>Milestone Description</i>	<i>Milestone Dates</i>
RFP/IFB Issued	
Contract Award Date	
First Vehicle Delivery	
All Vehicles Delivered	
Contract Complete Date	

Use the format below to develop Milestones for all other budget items.

Item Description or Purpose	Total Budget Amount
	\$
<i>Milestone Description</i>	<i>Milestone Dates</i>
RFP/IFB Issued	N/A
Contract Award Date	N/A
Contract Complete Date	N/A
Program Initiated	2011
Program Review	Monthly, Quarterly & Yearly
Program Completed	2017
Route Initiated	N/A
Route Review	N/A
Route Determination	N/A

Department of the Treasury
Internal Revenue Service
Quality Review Staff
Taxpayer Assistance Group
P. O. Box 1055 - RM 907
Atlanta, Georgia 30370-0000

Date: JAN 20 1990

Date of Inquiry:
11/21/89

Refer Reply To:

QRS:EO:TPA

EIN:

59-2695062

FFN:

580041805

MAE VOLEN SENIOR CENTER, INC.
1513 W PALMETTO PARK ROAD
BOCA RATON, FL 33486-3307

Dear Taxpayer:

This is in response to your request for confirmation of your exemption from Federal Income Tax.

You were recognized as an organization exempt from Federal Income Tax under section 501(c)(3) of the Internal Revenue Code by our letter of May, 1969. You were further determined not to be a private foundation within the meaning of section 509(a) of the Code because you are an organization described in section 509(a)(2), and

Contributions to you are deductible as provided in section 170 of the Code.

The tax exempt status recognized by our letter referred to above is currently in effect and will remain in effect until terminated, modified, or revoked by the Internal Revenue Service. Any change in your purposes, character, or method of operation must be reported to us so we may consider the effect of the change on your exempt status. You must also report any changes in your name and address.

Thank you for your cooperation.

Sincerely yours,

Cynthia Smith

Exempt Organizations Coordinator



Palm Tran

3201 Electronics Way • West Palm Beach, FL 33407-4618
Phone: (561) 841-4200 • Fax: (561) 841-4291



**Palm Beach County
Board of County Commissioners**
Steven L. Abrams, Chairman
Priscilla A. Taylor, Vice Chair
Hal R. Valeche
Paulette Burdick
Shelley Vana
Mary Lou Berger
Jess R. Santamaria

County Administrator
Robert Weisman

December 11, 2012

South Florida Regional Transportation Authority
800 NW 33rd Street
Pompano Beach, FL 33064

Re: Federal New Freedom 5317 FTA grant applications

Please be advised that Palm Tran supports the Volen Center's grant applications for the continued funding of the LIFT transportation and Mobility Manager programs.

The Volen Center has a strong record of accomplishment in helping Palm Beach County's seniors and disabled individuals to be active participants in the community and to maintain a high quality of life.

One vital component of living an independent life for seniors and those with mental or physical disabilities is access to affordable and efficient transportation options. The Volen Center's LIFT program provides door-to-door transportation with a personalized touch, efficient trip scheduling, and extended hours of operation. The ability of the LIFT program to provide same-day trip requests as well as serve the seniors and disabled individuals who do not qualify for the county's Palm Tran Connection service is a great asset to these vulnerable populations.

The Volen Center's Mobility programs clearly work to enhance transportation options in Palm Beach County. We are pleased to support the continued use of this funding for the Volen Center.

Sincerely,

Charles D. Cohen
Executive Director



P.O. Box 1989
West Palm Beach, FL 33402-1989
(561) 355-2001
FAX: (561) 355-3990
www.pbcgov.com

**Palm Beach County
Board of County
Commissioners**

Steven L. Abrams, Chairman

Priscilla A. Taylor, Vice Chair

Hal R. Valeche

Paulette Burdick

Shelley Vana

Mary Lou Berger

Jess R. Santamaria

County Administrator

Robert Weisman

December 18, 2012

Re: Federal New Freedom 5317 FTA grant applications

To Whom It May Concern:

I would like to extend my support of the Volen Center's grant applications for the continued funding of the LIFT transportation and Mobility Manager programs.

The Volen Center has a strong record of accomplishment in helping Palm Beach County's seniors and disabled individuals to be active participants in the community and to maintain a high quality of life.

One vital component of living an independent life for seniors and those with mental or physical disabilities is access to affordable and efficient transportation options.

The Volen Center's LIFT program provides door-to-door transportation with a personalized touch, efficient trip scheduling and extended hours of operation. The ability of the LIFT program to provide same-day trip requests as well as serve the seniors and disabled individuals who do not qualify for the county's Palm Tran Connection service is a great asset to these vulnerable populations.

The Volen Center's Mobility Manager works to promote the County's current transportation options and to bring new strategies for addressing the mobility needs of the Transportation Disadvantaged. This includes working to reduce transportation-related obstacles to accessing basic life needs, medical services, and employment.

I encourage the continued funding of the Volen Center's New Freedoms grants. Your consideration is greatly appreciated.

Sincerely,

A handwritten signature in black ink, appearing to read "Hal Valeche".

Hal Valeche
County Commissioner
District One

"An Equal Opportunity
Affirmative Action Employer"



PAULETTE BURDICK

**County Commissioner
District 2**

Palm Beach County
Board of County Commissioners



Governmental Center
301 North Olive Avenue, 12th Floor
West Palm Beach, FL 33401

Telephone: (561) 355-2202
Facsimile: (561) 355-6277

pburdick@pbcgov.org

www.pbcgov.com

December 12th, 2012

Re: Federal New Freedom 5317 FTA grant applications

To the grant selection committee:

Please be advised that I wholeheartedly support the Volen Center's grant application for the continued funding of the LIFT transportation and Mobility Manager programs.

The Volen Center has a strong record of accomplishment in helping Palm Beach County's seniors and disabled individuals to be active participants in our community and to maintain a high quality of life.

One vital component of living an independent life for seniors and those with mental or physical disabilities is access to affordable and efficient transportation options. The Volen Center's LIFT program provides door-to-door transportation with a personalized touch, efficient trip scheduling and extended hours of operation. The ability of the LIFT program to provide same-day trip requests as well as serve the seniors and disabled individuals who do not qualify for the county's Palm Tran Connection service is a great asset to these vulnerable populations.

The Volen Center's Mobility Manager works to promote the County's current transportation options and to bring new strategies for addressing the mobility needs of the Transportation Disadvantaged. This includes working to reduce transportation-related obstacles to accessing basic life needs, medical services, and employment.

I encourage the continued funding of the Volen Center's New Freedoms grants.

Regards,

A handwritten signature in cursive that reads "Paulette Burdick".

Paulette Burdick
County Commissioner
District Two

*"An Equal Opportunity
Affirmative Action Employer"*



SHELLEY VANA

Commissioner, District III



Palm Beach County
Board of County Commissioners
Governmental Center, 12th Floor
301 North Olive Avenue
West Palm Beach, FL 33401
(561) 355-2203
Fax: (561) 355-6344

svana@pbcgov.org

www.pbcgov.com



"An Equal Opportunity
Affirmative Action Employer"

printed on recycled paper

December 14, 2012

Re: Federal New Freedom 5317 FTA grant applications

To the grant selection committee:

Please be advised that I support the Volen Center's grant applications for the continued funding of the LIFT transportation and Mobility Manager Programs.

The Volen Center has a strong record of accomplishment in helping Palm Beach County's seniors and disabled individuals to be active participants in the community and to maintain a high quality of life.

One vital component of living an independent life for seniors and those with mental or physical disabilities is access to affordable and efficient transportation options. The Volen Center's LIFT program provides door-to-door transportation with a personalized touch, efficient trip scheduling and extended hours of operation. The ability of the LIFT program to provide same-day trip requests as well as serve the seniors and disabled individuals who do not qualify for the county's Palm Tran Connection service is a great asset to these vulnerable populations.

The Volen Center's Mobility Manager works to promote the County's current transportation options and to bring new strategies for addressing the mobility needs of the Transportation Disadvantaged. This includes working to reduce transportation-related obstacles to accessing basic life needs, medical services, and employment.

I encourage the continued funding of the Volen Center's New Freedoms grants.

Sincerely,

A handwritten signature in cursive script that reads "Shelley Vana".

Shelley Vana
Palm Beach County Commissioner
District 3



P.O. Box 1989
West Palm Beach, FL 33402-1989
(561) 355-2001
FAX: (561) 355-3990
www.pbcgov.com

**Palm Beach County
Board of County
Commissioners**

Steven L. Abrams, Chairman

Priscilla A. Taylor, Vice Chair

Hal R. Valeche

Paulette Burdick

Shelley Vana

Mary Lou Berger

Jess R. Santamaria

County Administrator

Robert Weisman

December 13, 2012

Re: Federal New Freedom 5317 FTA grant applications

To the grant selection committee:

Please be advised that I support the Volen Center's grant applications for the continued funding of the LIFT transportation and Mobility Manager programs.

The Volen Center has a strong record of accomplishment in helping Palm Beach County's seniors and disabled individuals to be active participants in the community and to maintain a high quality of life.

One vital component of living an independent life for seniors and those with mental or physical disabilities is access to affordable and efficient transportation options. The Volen Center's LIFT program provides door-to-door transportation with a personalized touch, efficient trip scheduling and extended hours of operation. The ability of the LIFT program to provide same-day trip requests as well as serve the seniors and disabled individuals who do not qualify for the county's Palm Tran Connection service is a great asset to these vulnerable populations.

The Volen Center's Mobility Manager works to promote the County's current transportation options and to bring new strategies for addressing the mobility needs of the Transportation Disadvantaged. This includes working to reduce transportation-related obstacles to accessing basic life needs, medical services, and employment.

I encourage the continued funding of the Volen Center's New Freedoms grants.

Sincerely,

A handwritten signature in black ink, appearing to read "Steven L. Abrams".

Steven L. Abrams, Chairman
Commissioner, District 4
Palm Beach County Commission

"An Equal Opportunity
Affirmative Action Employer"



Commissioner Mary Lou Berger
301 N. Olive Avenue, 12th Floor
West Palm Beach, Florida 33401
(561) 355-2205

December 14, 2012

Re: Federal New Freedom 5317 FTA grant applications

Volen Center
1406 Flagler Boulevard
Lake Park, Florida 33403

To the grant selection committee:

Please be advised that I support the Volen Center's grant applications for the continued funding of the LIFT transportation and Mobility Manager programs.

The Volen Center has a strong record of accomplishment in helping Palm Beach County's seniors and disabled individuals to be active participants in the community and to maintain a high quality of life.

One vital component of living an independent life for seniors and those with mental or physical disabilities is access to affordable and efficient transportation options. The Volen Center's LIFT program provides door-to-door transportation with a personalized touch, efficient trip scheduling and extended hours of operation. The ability of the LIFT program to provide same-day trip requests as well as serve the seniors and disabled individuals who do not qualify for the county's Palm Tran Connection service is a great asset to these vulnerable populations. The Volen Center's Mobility Manager works to promote the County's current transportation options and to bring new strategies for addressing the mobility needs of the Transportation Disadvantaged. This includes working to reduce transportation-related obstacles to accessing basic life needs, medical services, and employment.

I encourage the continued funding of the Volen Center's New Freedoms grants.

Sincerely,

A handwritten signature in cursive script, appearing to read "Mary Lou Berger".

Mary Lou Berger
County Commission District 5



JESS R. SANTAMARIA

**County Commissioner
District 6**
Palm Beach County
Board of County Commissioners

■
Governmental Center
301 North Olive Avenue, 12th Floor
West Palm Beach, FL 33401
Telephone: (561) 355-6300
Facsimile: (561) 355-4366
jsantama.pbcgov.org

■
Glades Office Complex
2976 State Road #15
Belle Glade, FL 33430
Telephone: (561) 996-4814
Facsimile: (561) 992-1038
jsantama.pbcgov.org

■
www.pbcgov.com

"An Equal Opportunity
Affirmative Action Employer"

 printed on recycled paper

December 11th, 2012

Re: Federal New Freedom 5317 FTA grant applications

Dear Grant Selection Committee Members:

Please be advised that I support the Volen Center's grant applications for the continued funding of the LIFT transportation and Mobility Manager programs.

The Volen Center has a strong record of accomplishment in helping Palm Beach County's seniors and disabled individuals to be active participants in the community and to maintain a high quality of life.

One vital component of living an independent life for seniors and those with mental or physical disabilities is access to affordable and efficient transportation options. The Volen Center's LIFT program provides door-to-door transportation with a personalized touch, efficient trip scheduling and extended hours of operation. The ability of the LIFT program to provide same-day trip requests as well as serve the seniors and disabled individuals who do not qualify for the county's Palm Tran Connection service is a great asset to these vulnerable populations.

The Volen Center's Mobility Manager works to promote the County's current transportation options and to bring new strategies for addressing the mobility needs of the Transportation Disadvantaged. This includes working to reduce transportation-related obstacles to accessing basic life needs, medical services, and employment.

I encourage the continued funding of the Volen Center's New Freedoms grants.

Sincerely,


Jess R. Santamaria

Priscilla A. Taylor

County Commissioner, District 7
Board of County Commissioners



Re: Federal New Freedom 5317 FTA grant applications

To the grant selection committee:

Please be advised that I support the Volen Center's grant applications for the continued funding of the LIFT transportation and Mobility Manager programs.

The Volen Center has a strong record of accomplishment in helping Palm Beach County's seniors and disabled individuals to be active participants in the community and to maintain a high quality of life.

One vital component of living an independent life for seniors and those with mental or physical disabilities is access to affordable and efficient transportation options. The Volen Center's LIFT program provides door-to-door transportation with a personalized touch, efficient trip scheduling and extended hours of operation. The ability of the LIFT program to provide same-day trip requests as well as serve the seniors and disabled individuals who do not qualify for the county's Palm Tran Connection service is a great asset to these vulnerable populations.

The Volen Center's Mobility Manager works to promote the County's current transportation options and to bring new strategies for addressing the mobility needs of the Transportation Disadvantaged. This includes working to reduce transportation-related obstacles to accessing basic life needs, medical services, and employment.

I encourage the continued funding of the Volen Center's New Freedoms grants.

Sincerely,

A handwritten signature in black ink, appearing to read "Priscilla A. Taylor", is written over a horizontal line.

Priscilla A. Taylor
County Commissioner, District VII
Palm Beach County Board of County Commissioners

"An Equal Opportunity Affirmative Action Employer"

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345 S. Congress Avenue Delray Beach, Florida 33445 (561) 276-1350 Fax: (561) 276-1380

ptaylor@pbcgov.org

Supplemental Budget Sheet

LIFT by Volen

<u>Operations</u>	1st year	2nd year	Total
Wages and Salaries	\$ 540,805	\$ 540,805	\$ 1,081,610
Maintenance & Repair	\$ 22,289	\$ 22,289	\$ 44,578
Fuel	\$ 95,578	\$ 95,578	\$ 191,156
Insurance	\$ 49,111	\$ 49,111	\$ 98,222
Marketing	\$ 2,000	\$ 2,000	\$ 4,000
	\$ 709,783	\$ 709,783	\$ 1,419,566
Fare Box Revenue	\$ (101,625)	\$ (101,625)	\$ (203,250)
	\$ 608,158	\$ 608,158	\$ 1,216,316
50/50 Operation match	\$ 304,079	\$ 304,079	\$ 608,158

LIFT Service Area

