# 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 SEPTEMBER 9, 2011 AT 12:00 NOON EST.

- ☒ Signed Application Checklist
- ☒ Section 1: Summary of Application
- ☒ Section 2: Project Information
- ☐ Section 3: Additional Information - Operating Projects Only
- ☒ Section 4: Additional Information - Capital/Mobility Management Projects Only
- ☒ Section 5: Summary of Project Cost
- ☒ Section 6: Letters of Support
- ☒ Exhibit A1: Governing Board Resolution and Local Match Certification
- ☒ Exhibit A2: Local Match Certification (To be filled by entities without a Governing Board)
- ☐ Exhibit B: Public Hearing
- ☒ Exhibit C: Single Audit Act
- ☐ Exhibit C-1: Certification of Exemption
- ☒ Exhibit D: Federal Certification and Assurances
- ☐ Exhibit E: Disadvantaged Business Enterprise Program

Name: Elizabeth Lugo
(Individual authorized to execute contracts with South Florida Regional Transportation Authority)

Signature: Elizabeth Lugo

Date: 9/7/11

## 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 | The Mae Volen Senior Center, Inc. (DBA: The Volen Center) |
| 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 | Citizens For Improved Transit |
| Contact Person | Tomas Boiton |
| Address | 1406 Flagler Boulevard, Lake Park FL 33403 |
| Email | Tboiton@Citizens4Transit.org |
| Phone Number | 5618180524 |

Project Type (place an X in the appropriate box)

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

Project Information

| | |
|---|---|
| Project Name | Community Mobility Manager |
| Service Area | Palm Beach and Broward Counties |
| Start Date | 2012 |
| Total Project Cost | $122,600.00 |
| JARC/NF Funding Requested | $98,080.00 |
| Number of Years for Which Funding Requested | 2 |
| Total Local Match | $24,520.00 |

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 | Elizabeth Lugo |
| Printed Name of Authorized Representative | Elizabeth Lugo, President/CEO |
| Date 9/7/11 | |

## SECTION 2: PROJECT INFORMATION

1) **Project Title:** 1. Community Mobility Manager

2) **Provide a description of the project.** If the project has multiple elements (i.e., operating, mobility management, capital), please include a description of how these elements relate to each other. For all services, please include anticipated hours of operation by day of week. Also, specify what populations the project will serve and how will the project be marketed to those populations. In addition, cite any market studies conducted and the corresponding recommendations that contributed to the development and/or service design of the project.

The Community Mobility Manager program is a collaborative effort by two strong organizations - The Volen Center, formerly named the Mae Volen Senior Center, and Citizens for Improved Transit. The Volen Center is one of the largest senior service centers in Palm Beach County. Citizens for Improved Transit is a Palm Beach County advocacy group with over 2,700 transportation advocates.

This is a renewal of an existing New Freedoms Mobility Manager's grant were the Volen Center employs a mobility manager who will work with Volen staff and Citizens For Improved Transit advocates to increase the number of new transportation programs and options available. The transportation services will fulfill the transportation gaps outlined in the Human Services Transportation Plans (HTSP) and the Transportation Disadvantaged Service Plans (TDSP) of the respective counties. The Community Mobility Manager Program will design transportation services for persons with mental and physical disabilities and seniors 60 and older to be able to have full participation in society with affordable transportation to employment, life sustaining and life enriching destinations.

The mobility manager's responsibility is to work with human service agencies, public transportation providers, and local and county governments as the catalyst for the development of new transportation programs. The mobility manager program does not provide transportation services directly to end users. Instead it focuses on researching national programs to see what new transportation programs will be successful in South Florida, developing how the program will be implemented here, and finding community partners to fund and operate the programs.

The Mobility Manager Program run by the Volen Center has a proven successful record of using New Freedoms Mobility Manager grant funding. The Volen Center's mobility manger has gone above and beyond the original grant objectives of developing two new transportation programs up to the point of implementation pending funding. This has been exceeded with three programs developed that all have received operational funding and are providing new services in Palm Beach County. The first is a new nonprofit door-to-door transportation service exclusively for seniors and disabled. The taxi service provides $5 taxi rides with on demand service in Boca and Delray Beach being operated by the Volen Center. The second program is a taxi voucher system that assists the disabled on nights, weekends, and holidays when the county's paratransit service is not operating. The taxi services offers sedans and wheelchair equipped van trips up to 20 miles with no charge to individuals with disabilities and is run by the Coalition For Independent Living Options. The third program is the development of a bus pass by mail program that allows transportation disadvantaged individuals who are part of Palm Tran's bus pass program to receive a monthly bus pass by mail. The bus pass program has received operational funding and is currently in the testing stage of the database software. Discussions are underway to have the program be the platform for the counties entire bus pass program.

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 mobility manager's primary focus is to design transportation programs for individuals with mental and physical disabilities with an emphasis on seniors. When appropriate the services will be expanded to other transportation disadvantaged populations recognized by the state of Florida. This can increase collaboration between multiple agencies and provide for additional funding opportunities. All the programs will be designed for individuals with disabilities or in locations with high rates of disabled individuals that can utilize the service. The programs will address the gaps outlined in the Human Services Transportation Plans (HTSP) and the Transportation Disadvantaged Service Plans (TDSP) of the respective counties.

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

The mobility manager will continue to focus on Palm Beach County while expanding advocacy and outreach efforts and transportation services to Broward County.

Palm Beach County
Broward County
Jupiter
Juno Beach
Palm Beach Gardens
Lake Park
Riviera Beach
West Palm Beach
Palm Beach
Lake Worth
Lantana
Boynton Beach
Delray Beach
Boca Raton
Deerfield Beach
Lighthouse Point
Pompano Beach
Oakland Park
Fort Lauderdale
Dania
Davie
Cooper City
Plantation
Pembroke Pines
Pembroke Park
Aventura
Carol City
Coral Springs
Parkland
Tamarac
Royal Palm Beach
Wellington
Canal Point
Pahokee
Belle Glade
Lake Harbor
South Bay
Okeelanta
LOXAHATCHEE NAT'L WILDLIFE REFUGE
Miccosukee Indian Reservation
B-R-O-W-A-R-D
706
710
706
786
809
702
700
27
80
704
807
802
802
804
441
7
95
808
808
869
441
98
27
75
84
595
84
818
820
1

4) Provide the total estimated population of the project service area.

According to the 2010 US Census there is are 1,320,134 people in Palm Beach County and 1,748,066 in Broward. The senior population over 65 years old for both counties based on the census is 528,558.

5) Specify which elements your project includes (check all that apply). For a detailed list of eligible projects, please refer to Appendix B: JARC and NF Eligible Projects.
- ☒ Capital (80% Federal / 20% Local Match)
- ☐ Operating (50% Federal / 50% Local Match)
- ☒ Mobility Management / Planning (80% Federal / 20% Local Match)

6) 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

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

The estimated number of persons with disabilities served as a result of the project is estimated at 6,500. This is a conservative estimate based on the large percentage of unmet transportation needs of Palm Beach and Broward's disabled population. A minimum of 5,000 disabled individuals will receive information to assist with their transportation needs through the advocacy plans outlined in question nine. An additional 1,500 individuals will receive direct transportation services from programs developed by the mobility manager including the Volen LIFT program and transportation vouchers for the disabled. These are very conservative estimates based on the large unmet needs of two counties disabled populations.

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

Through the mobility manager's outreach over the past two years non-institutionalized seniors have come to the forefront as the major disabled demographic with unmet transportation needs in South Florida. Statistics from the 2011 United Way Community Impact Plan shows that 21% of seniors 60 and older live with at least one sensory, physical, or mental disability.

Florida leads in national trends in which aging at home is the most favorable option. The Pepperdine Institute on Aging indicates that Florida's nursing home placements have been relatively stable, despite the growth in its elderly population. As more Floridians choose to age at

home, learning how to use transit and finding alternative ways to get around in a car oriented urban setting is critical. Clearly, there is a need for additional mobility options such as volunteer drivers, non-profit taxi services, vouchers, community shuttle services, and shared van program for small nonprofits as outlined in HSTP. As funding trends for public transportation services reach serious declines, new and innovative transportation programs for the disabled and seniors must be sought.

Florida is ranked number one in the nation for the proportion of population that is over 65 years old. According to the US Census, Florida is projected to have the highest percentages of population that will be baby boomers; with alarming increases of 19% in 2015 and 27% for 2030. According to the Transportation Disadvantaged Plan (TDSP) for Palm Beach County there were 300,493 senior citizens in which 101,945 were classified as disabled non-institutionalized. The Broward County TDSP shows the disabled and elderly comprise 32% of its population.

9) **Please explain how this project will address the unmet needs identified in question 8.**

This project will utilize a mobility manager position working with Volen Center staff to develop new transportation services and serve as a conduit for human service organizations, public transit agency and stakeholders.

Non-profit Human service agencies, disability advocates, and for profit disability service providers have a vested interest in having improved transportation services for the disabled but are often not involved in the dynamics of developing and funding new transportation initiatives. Similarly, transportation providers do not always fully understand the complex issues that affect people with disabilities and older Americans. For these reasons gaps in service, duplication of services, and few mobility options are typical. The mobility manager in conjunction with staff from the Volen Center will address unmet transportation needs with a structured network of advocates, professionals and volunteers that will develop new transportation programs for South Florida's disabled population and seek out founding sources to implement a minimum of two new transportation programs.

Under the mobility manager's leadership in conjunction with Volen Center staff working on the mobility project the following initiatives will be instituted:

1) Research, develop and make operational a minimum of two new transportation services as listed in the TDSP which includes cost effective door-to-door services such as nonprofit taxi services, volunteer drivers, emergency transportation vouchers, neighborhood shuttles, and shared vehicle program for small nonprofits

2) Improved coordination strategies to decrease duplication and improve efficiency between nonprofit, public transit and private transportation service providers

3) Develop a strong citizens' network that will structure and advance stakeholders to participate in the mobility options planning process

4) Keep abreast of upcoming funding sources and work with human service providers to leverage resources to obtain funding for increasing the number of transportation options for the disabled.

The strategies to outreach to the disabled population through human service providers, non-profit, and for profit agencies are as follows:

- Function as community transportation advocate promoting accessible, affordable transportation options for seniors and persons with disabilities at functions and meetings
- Assist in the dissemination of transportation resource information to seniors and persons with disabilities, community organizations, and community planning organizations
- Present transportation resource information at community events and conferences.
- Counsel seniors and persons with disabilities on the transportation options that will accommodate the travelers' needs and assist persons with disabilities to navigate the transportation system
- Develop specific marketing materials directed at seniors and persons with disabilities, human service agencies about existing transit services and newly developed transit services
- Engage community leaders and participate in public forums to support the need for increased dedicated funding for transit options.
- Provide direct outreach to area senior agencies and agencies that serve persons with disabilities
- Assist in annual conference on issues relating to transportation
- Plan and coordinate promotional events and activities related to nontraditional service delivery
- Build supportive community networks

10) **Explain how this project will utilize or coordinate with existing public transportation providers. This should include a discussion of anticipated formal agreements, arrangements to coordinate services, joint funding initiatives, the pooling of resources and any other coordination efforts planned or already initiated.**

The mobility manager's responsibility is to work with human service agencies, public transportation providers, and local and county governments as the catalyst for the development of new transportation programs. The mobility manager program does not provide transportation services directly to end users. Instead it focuses on researching national programs to see what

new transportation programs will be successful in South Florida, developing how the program will be implemented here, and finding community partners to fund and operate the programs.

The Transportation Disadvantaged Service Plans for both Broward and Palm Beach County rely primarily on the paratransit and fixed route services as the transportation options for the transportation disadvantaged populations. However, nationwide trends show a need for a diversified model with quality mobility options that combine strategies such as nonprofit taxi services, volunteer drivers, vouchers, neighborhood shuttles, travel training, and shared van program for small nonprofits. It is the goal of the mobility manager to work with the existing public transportation systems for a coordinated approach to developing transportation options for the disabled.

This project seeks not to compete with the existing resources but rather to complement and enhance the public transportation systems. The programs that have been and will continue to be designed by the mobility manager will work to coordinate with the public transportation systems as this in the most logical and cost effective approach. Some of the programs such as the bus pass by mail program work directly with a service offered by Palm Tran, the public fixed route bus system for Palm Beach County. Other programs like the Volen Lift program provide direct transportation services while utilizing the public transportation options such as the fixed route bus and Tri-rail. This is accomplished by acting as a feeder system to get individuals with disabilities from their homes to points where they can access the larger public transportation options for longer distance travel.

11) **Explain how this project will utilize or coordinate with human service agency providers and/or other private non-profit/for-profit operators. This should include a discussion of anticipated formal agreements, arrangements to coordinate services, joint funding initiatives or the pooling of resources and any other coordination efforts planned or already initiated.**

The strategy will place an emphasis on coordination through a partnership of human service transportation providers. The planning funds from this project will serve to bring together a large and diverse framework of transportation providers. Through a plan consisting of meetings, public participation, human service coalitions and a centralized information place for new mobility options, this action oriented project will serve to bring agencies together for the development of new mobility options for the disabled.

This project is designed to serve the needs of the disabled through human service agencies that are engaged stakeholders working to develop new transportation programs that service their disabled clients. In order to understand what needs are to be met, private and non-profit agencies participation in the process is essential. Stakeholders will be involved under the

leadership and direction of the mobility manager in conjunction with the combined efforts of the Volen Center and Citizens for Improved Transit. This partnership will successfully coordinate with at least 60 nonprofit agencies and community groups to address the pressing needs of the disabled and transportation disadvantaged. The Mobility Manager will serve as a conduit for human service organizations, public transit system, private transportation operators and Transportation Disadvantaged users. Quarterly transportation meetings will be held and open to all human service organizations, transit providers as well as members of the public.

12) **Please provide the number of months needed upon receipt of award to begin providing services to the project's target population. 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.**

This is a continuation of an existing New Freedoms grant and would be initiated without interruption of services. Under the current mobility management grant all the objectives of community outreach and development of new transportation programs have been met or exceeded. This includes the development of the Lift Transportation Program which is in its pilot phase and will require continual work to ensure maximum amount of seniors and disabled transportation needs are being met.

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

The Volen Center will monitor activities, expenditures and milestones monthly, quarterly and as needed with the mobility manger. A system is already in place to ensure monitoring and grant reporting on activities. Success of the project will be determined by the number of new transportation programs that are designed by the mobility manager that become funded and operational. The goal is a minimum of two new transportation programs providing for a minimum of 1,500 disabled individuals receiving direct transportation services and 5,000 receiving outreach and information on existing transportation services they can utilized.

*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.*

14) Does your organization or agency provide similar services to the project you are seeking to fund?

This is a renewal of an existing New Freedoms Mobility Manager's grant were the Volen Center employs a mobility manager who will work with Volen staff and Citizens For Improved Transit advocates to increase the number of new transportation programs and options available.

The Mobility Manager Program run by the Volen Center has a proven successful record of using New Freedoms Mobility Manager grant funding. The Volen Center's mobility manger has gone beyond the original grant objectives of developing two new transportation programs up to the point of implementation pending funding. This has been exceeded with three programs developed that all have received operational funding and are providing new services in Palm Beach County.

The Volen Center is a private nonprofit organization and a multi-purpose senior center that has provided services over the past 42 years and continues to provide transportation to the elderly

and disabled. Citizens for Improved Transit is a citizens' coalition with over 2,700 transportation advocates. They have successfully coordinated with over 60 nonprofit agencies and community groups to address the pressing needs of the transportation disadvantaged.

In addition the Volen Center has Federal Older American's Act funding for in-home care, meals on wheels, congregate meals and transportation. The Volen Center is a Medicaid Waiver provider and has a contract with Palm Tran to provide rides to seniors and is part of the Coordinated Transportation program.

The Chief Executive Officer, Elizabeth Lugo, will be the primary contact for the grant, working in conjunction with the Director of Transportation, Ms. Sherry Tucker, who has been with the organization over 30 years. Ms. Lugo has been with the organization 17 years. Tomas Boiton is employed by the Volen Center as a Mobility Manager and will continue to act in this capacity. Since 2006 Mr. Boiton has chaired a quarterly transportation meeting for a diverse group of nonprofit and human service agencies. He sits on several transit boards and subcommittees, including the Palm Tran Paratransit and Local Coordinating Boards, the South Florida Regional Transit Authority's Citizens Advisory Committee, Metropolitan Planning Organization's Citizens Advisory Committee, and is a member of the South Florida East Coast Corridor Coalition. Mr. Boiton has developed strong contacts and working relationships with human service agencies. Mr. Boiton has shown the ability to get Human Service agencies to work together for a common good which will be drawn upon in outreaching to the community. This can be seen when he lead 140 transportation advocates representing over 40 human service agencies and community groups to a board of county commission budget workshop all wearing green t-shirts saying "Public Transportation is Essential" and the county commissioners reallocated one million dollars to the public fixed route system. Mr. Boiton also developed the Vital Transportation program for the Children's Services Council to get pregnant women and families with children at risk to medical and life sustaining destinations. The program has been running since 2006 with an annual budget of over $180,000.

15) Does your organization have experience in administering federal grants?

The Volen Center has operated successfully for over 40 years and each year undergoes an in-depth independent audit as is required by many of its multi-million dollar grants. The Volen Center has a Finance Committee of the Board of Directors who reviews the financial statements monthly and reports out to the full Board of Directors. An independent auditor also meets with this committee to report on the annual audit. The Volen Center has a history of clean audits and reports.

The Volen Center also acts one of the two lead agencies providing elder services through multiple Department of Elder Affairs (DOEA) funded programs which are crucial components of the area's long-term care continuum. As a lead agency, the Volen Center provides services under specific agreements which require administration of funds, detailed reports on expenditures, and overseeing vendor service delivery. 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 programs including home-delivered meals, congregate meals, caregiver support, transportation, and others, Alzheimer's Disease Initiative (ADI), Emergency Home Energy Assistance for the Elderly (EHEAP), and others.

## SECTION 3: ADDITIONAL INFORMATION OF OPERATING PROJECTS

*Questions 16 - 24 apply to projects that include an operations element. If your project does not include an operations element, please skip to question 25.*

16) Indicate the proposed operator of the service.
- ☐ Applicant will operate service
- ☐ Service will be contracted out (if service is contracted out, please explain how an operator will be selected or if already known, please identify the operator).

17) 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?

18) 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. For instance, will reservations requirements be less restrictive allowing same-day reservations instead of requiring reservations 24 hours in advance?

19) 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. For instance, will reservation requirements be less restrictive allowing same-day reservations instead of requiring reservations 24 hours in advance?

20) 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.

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

22) Please 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 | | |
| New Freedom | Individuals with Disabilities | | |
| | Other | | |
| | TOTAL | | |

Explain how the ridership and cost estimates were determined.

23) Please provide operating funding request in the table below.

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

| | 12-month period | 24-month period (maximum allowable) |
|---|---|---|
| Total Operating Cost (all eligible operating costs) | $ | $ |
| Less Project Revenues (Fare box) | $( ) | $( ) |
| Net Project Cost | $ | $ |
| Local Share Requirement (50% of Net Project Cost) | $ | $ |
| Request for Operating Funding | $ | $ |

*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.

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

## SECTION 4: ADDITIONAL INFORMATION OF CAPITAL/MOBILITY MANAGEMENT PROJECTS

*Questions 25 - 28 apply to projects that include Capital and/or Mobility Management elements. If your project does not include these elements, please skip to question 29.*

25) For each capital project element, please provide the appropriate information in the table below:

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

| Capital Elements | Estimated Cost | Local Share | Federal Request |
|---|---|---|---|
| Computer equipment, miscellaneous peripherals, and communication hardware (Please refer to question 26 for how capital cost was derived) | $ 1,400 | $ 280 | $ 1,120 |
| | $ | $ | $ |
| | $ | $ | $ |
| | $ | $ | $ |
| TOTALS | $ 1,400 | $ 280 | $ 1,120 |

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.

26) For each element identified in question #25 (with the exception of vehicles), please explain the major items that are included in the estimated cost and how the estimate was derived.

$700 per year has been estimated for capital expenses to provide for a computer server including related periprials such as printer, portable projector and screen, portable audio system, and other necessary capital equipment to sucessfully outeach to the public.

27) For each Mobility Management/Planning project element, please provide the appropriate information below:

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

| Major Activities | Estimated Cost | Local Share | Federal Request |
|---|---|---|---|
| Mobility Manager and support staff | $ 115,600 | $ 23,120 | $ 92,480 |
| Planning, Summits, Workshops, Research, and Outreach | $ 5,600 | $ 1,120 | $ 4,480 |
| | $ | $ | $ |
| | $ | $ | $ |
| TOTALS | $ 121,200 | $ 24,240 | $ 96,960 |

28) For each element identified in question #27, please explain the major items that are included in the cost estimate and how the estimate was derived.

Mobility Manager and support staff funding consists of $42,800 per year for mobility manager's salary and $15,000 for support staff to fulfill the mobility management program objectives. $2,800 per year is budgeted to hold workshops, attend informational summits and conferences, and outreach to the public. Projections are based on competitive salaries and reasonable expense estimates to do promotional print material outreach and experience from hosting numerous public workshops at the Volen Center.

## SECTION 5: SUMMARY OF PROJECT COST

*Questions 29-31 apply to all projects.*

29) Provide the requested information in the following table for the year you are requesting funds. If you are using Toll Credits as match for an allowable activity, please indicate "Toll Credit" in the appropriate box and have the Federal share reflect 100% of the net project cost. Transfer the information from questions 23, 25, and 27 as appropriate for the funding request. If a request is for less than 12 months please note the funding period in terms of months.

TOTAL FUNDING REQUEST

| Eligible Project Activities | | Year 1Request | | | Year 2 Request | | |
|---|---|---|---|---|---|---|---|
| | | Federal Funding | Local Match | Total Net Cost | Federal Funding | Local Match | Total Net Cost |
| Operating – 50% Match Required | | $ | $ | $ | $ | $ | $ |
| | | $ | $ | $ | $ | $ | $ |
| Capital – 20% Match Required | | $ | $ | $ | $ | $ | $ |
| | | $ | $ | $ | $ | $ | $ |
| | | $ | $ | $ | $ | $ | $ |
| | Computer equipment, miscellaneous peripherals, and communication hardware | $560 | $140 | $700 | $560 | $140 | $700 |
| Mobility Management / Planning – 20% Match Required | | $48,480 | $12,120 | $60,600 | $48,480 | $12,120 | $60,600 |
| | TOTAL | $49,040 | $12,260 | $61,300 | $49,040 | $12,260 | $61,300 |

30) 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.

The funding for both years will be split with the Volen Center contributing a in-kind match of $10,510 and Citizens For Improved Transit contributing a local match of $1,750 per year.

31) 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.

Transportation programs developed are intended to continue beyond the two years of new freedom funding. It will be the responsibility of the mobility manager to identify potential on-going funding and work with the Volen Center to apply for and secure funding in the future. The Volen Center is interested in creative partnership with other nonprofit organizations and for profit entities. As the transportation programs are developed, the Volen Center and the mobility manager will go after long term dedicated funding sources. Potential sources include Medicaid

funds, corporate funding by working with medical complexes that want to increase clients by providing more efficient transportation services to their location. Additional sources include corporate donations and private charitable giving, foundation grants, as applicable fare box revenue, and potential advertising dollars through internal and external vehicle advertisements that can include pharmaceutical and health care industry advertisers wanting to gain exposure to the older adult and disabled populations.

## SECTION 6: 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

CITIZENS FOR IMPROVED TRANSIT
citizens4transit.org

September 1, 2011

To: New Freedoms Grant Selection Committee
Re: Volen Center New Freedom Grant Application

Citizens For Improved Transit is committed to assisting the Volen Center in outreaching to the community through our network of over 60 nonprofits and 2,700 transportation advocates.

In addition Citizens For Improved Transit will provide a local cash match of $1,750 per year up to $3,500.

Sincerely,

Tomas Boiton
Founder, Citizens For Improved Transit
Phone: 561-818-0524
1406 Flagler Boulevard
Lake Park, FL 33403

**Karen T. Marcus**
County Commissioner
District 1
Board of County Commissioners

**County Administrator**
Robert Weisman

September 7, 2011

South Florida Regional Transit Authority
800 NW 33rd Street, Suite 100
Pompano Beach, FL 33064

To Whom It May Concern:

Please be advised that I support the Volen Center and Citizens for Improved Transit's efforts in developing transportation programs for seniors and people with mental and physical disabilities.

Both organizations have a strong record of accomplishment for working with disadvantaged populations in Palm Beach County. Providing innovative transportation options is a major necessity with many senior and disabled residents facing numerous obstacles to access basic life needs, medical services, and employment.

I support the Volen Center and Citizens for Improved Transit's grant applications for the renewal of the New Freedom's Mobility Manager grant and expansion of the LIFT program.

Sincerely,

Karen T. Marcus, Chair
Board of County Commissioners

KTM/cld

**STEVEN L. ABRAMS**
*Commissioner, District 4*

*Palm Beach County*
*Board of County Commissioners*
*Governmental Center, 12th Floor*
*301 North Olive Avenue*
*West Palm Beach, FL 33401*
*(561) 355-2204*
*Fax: (561) 355-4422*

*E-mail: sabrams@pbcgov.org*

*Website: www.pbcgov.com/*
*countycommissioners/district4*

*Southeast County Complex*
*345 S. Congress Avenue, Room 112*
*Delray Beach, FL 33445*
*(561) 276-1220*
*Fax: (561) 276-1297*

www.pbcgov.com

*"An Equal Opportunity*
*Affirmative Action Employer"*

printed on recycled paper

September 7, 2011

Re: Federal New Freedom 5317 FTA grant applications

To Whom It May Concern:

Please be advised that I support the Volen Center and Citizens for Improved Transit's efforts in developing transportation programs for seniors and people with mental and physical disabilities.

These organizations have a strong record of accomplishment for working with disadvantaged populations throughout Palm Beach County by providing innovative transportation options. Their services are a major necessity with many senior and disabled residents facing numerous obstacles to access basic life needs, medical services and employment.

Again, I support the Volen Center and Citizens for Improved Transit's grant applications for the renewal of the New Freedom's Mobility Manager Grant and expansion of the LIFT program.

Please let me know if you have any questions or require additional information.

Sincerely,

Commissioner Steven L. Abrams
District 4
Palm Beach County Commission

cc: Tomas Boiton

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**

Karen T. Marcus, Chair

Shelley Vana, Vice Chair

Paulette Burdick

Steven L. Abrams

Burt Aaronson

Jess R. Santamaria

Priscilla A. Taylor

**County Administrator**

Robert Weisman

*"An Equal Opportunity Affirmative Action Employer"*

Official Electronic Letterhead

September 7, 2011

South Florida Regional Transit Authority
800 NW 33rd Street, Suite 100
Pompano Beach, Florida 33064

RE: Federal New Freedom 5317 FTA grant applications

To whom it may concern;

Please be advised that I support the Volen Center and Citizens for Improved Transit's efforts in developing transportation programs for seniors and people with mental and physical disabilities.

Both organizations have a strong record of accomplishment working with disadvantaged populations in Palm Beach County. Providing innovative transportation options is a major necessity with many senior and disabled residents facing numerous obstacles to access basic life needs, medical services, and employment.

I support the Volen Center and Citizens for Improved Transit's grant applications for the renewal of the New Freedom's Mobility Manager grant and expansion of the LIFT program.

Sincerely,

Paulette Burdick

Paulette Burdick
County Commissioner
District Two

Date: August 30th, 2011

To: South Florida Regional Transit Authority

To whom it may concern;

Please be advised that the American Cancer Society of Palm Beach County supports Citizens For Improved Transit and The Volen Community Center in seeking a federal grant from the New Freedom 5317 FTA program to assist people with mental and physical disabilities.

Providing transportation options for people with disabilities is a major necessity. Many of our clients face numerous obstacles when seeking transportation for basic life needs, medical services, and employment. The American Cancer Society of Palm Beach County supports innovative ideas that address the pressing mobility needs of this population.

As a leading organization in Palm Beach County we are glad to support Citizens For Improved Transit's Mobility Manager grant application to bring new strategies and methods to improve transportation options.

Sincerely,

Anthony J. Robinson
Area Executive Director
Palm Beach Area

**North Palm Beach County Unit**
621 Clearwater Park Road West Palm Beach, FL 33401
**t)** 561. 366.0013 **f)** 561. 659.2316
Cancer Information 1.800.ACS.2345 www.cancer.org

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**
Karen T. Marcus, Chair
Shelley Vana, Vice Chair
Paulette Burdick
Steven L. Abrams
Burt Aaronson
Jess R. Santamaria
Priscilla A. Taylor

**County Administrator**
Robert Weisman

September 7, 2011

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

RE: Federal New Freedom 5317 FTA grant applications

To whom it may concern:

Please be advised that Palm Tran supports The Volen Center and Citizens For Improved Transit's efforts in the development of a volunteer driver program, the LIFT program, and developing more voucher programs for nonprofit agencies.

Both organizations have a strong record of accomplishment for working with disadvantaged populations in Palm Beach County. Palm Tran supports the Volen Center and Citizens For Improved Transit's grant applications for the renewal of the New Freedom's Mobility Manager grant and expansion of the LIFT program.

Sincerely,

Charles D. Cohen

## 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 | The Mae Volen Senior Center, Inc., dba The Volen Center |
| Project Title | Community Mobility Manager |
| Name of Signatory | Elizabeth Lugo |
| Title of Signatory | President/CEO |

Elizabeth Lugo — 9/7/11

Authorized Signature — Date

## EXHIBIT A1: GOVERNING BOARD RESOLUTION AND LOCAL MATCH CERTIFICATION

TO BE COMPLETED BY ALL APPLICANTS WITH A GOVERNING BOARD

**Resolution No.**

**Project Title** **Community Mobility Manager**

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 *[***The Mae Volen Senior Center, Inc., dba The Volen Center** *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 *[***The Mae Volen Senior Center, Inc., dba The Volen Center** *Name of Applicant]* with the South Florida Regional Transportation Authority for a Job Access Reverse Commute or New Freedom grant for [**Community Mobility Manager** *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 {***The Mae Volen Senior Center, Inc., dba The Volen Center** *Name of Applicant} will provide the required local match from {* **the Volen Center contributing a in-kind match of $21,020 and Citizens For Improved Transit contributing a local cash match of $3,500.** *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 [***The Mae Volen Senior Center, Inc., dba The Volen Center** *Name of Applicant]* to execute and deliver grant agreements and all subsequent amendments thereto between the *[***The Mae Volen Senior Center, Inc., dba The Volen Center** *Name of Applicant]* and the SFRTA for Job Access Reverse Commute or New Freedom grant, and the Secretary of the (**The Mae Volen Senior Center, Inc., dba The Volen Center**Name of Applicant) is authorized and directed on behalf of the *[***The Mae Volen Senior Center, Inc., dba The Volen Center** *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 *[***The Mae Volen Senior Center, Inc., dba The Volen Center** *Name of Applicant]*.

*PRESENTED and ADOPTED the* 7th *day of* September, *20* 11

Elizabeth Luy
Signature of Authorized Official

Grace M. Ginsberg
Signature of Attest

CEO
Title

Title

NOTARY PUBLIC-STATE OF FLORIDA
Grace M. Ginsberg
Commission # DD748296
Expires: MAR. 04, 2012
BONDED THRU ATLANTIC BONDING CO., INC.

Notary

## EXHIBIT A2: LOCAL MATCH CERTIFICATION

TO BE COMPLETED BY ALL APPLICANTS WITHOUT A GOVERNING BOARD

The undersigned hereby certifies that Citizens For Improved Transit is authorized to enter

(applicant)

into an Agreement with the South Florida Regional Transportation Authority to receive a Section 5316 (Job Access and Reverse Commute) and/or a Section 5317 (New Freedom) grant for programs and services designed to improve access to transportation for people with disabilities or individuals with lower incomes as noted herein.

The undersigned also certifies that Citiozens For Improved Transit agrees to provide the

(applicant)

requisite local share of 3,500 {*Enter the amount*} from General Funds {*Enter source(s) of funds*} funds.

Tomas Boiton
Name

Tomas Boiton

Founder
Title

9-8-11

Notary: Grace M. Ginsberg

Citizens For Improved Transit
Organization

NOTARY PUBLIC-STATE OF FLORIDA
Grace M. Ginsberg
Commission # DD748296
Expires: MAR. 04, 2012
BONDED THRU ATLANTIC BONDING CO., INC.

## 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 (as described in OMB Circular A-133)

1. If the applicant receives $500,000 or more for the current fiscal year from all Federal sources:

   A. It is subject to the Single Audit Act. If this requirement applies:

   a. 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."
   b. If the most recent audit report was previously sent to the SFRTA, the date submitted should be shown in "Exhibit C" in the application.
   c. 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.

2. If the applicant does not receive $500,000 or more in Federal funds for the current fiscal year from all Federal sources combined,

AND / OR

3. If the applicant receives ONLY Section 5316 and/or Section 5317-funded vehicles/equipment,

   a. It is exempt from the Single Audit Act.
   b. Exhibit E, Attachment 1 (below) must be submitted with the Application.

## *EXHIBIT C-1 - Certification of Exemption from Single Audit Act*

IT IS HEREBY CERTIFIED THAT the applicant:

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

# THE MAE VOLEN SENIOR CENTER, INC.

## FINANCIAL STATEMENTS
## JUNE 30, 2009 AND 2008

**THE MAE VOLEN SENIOR CENTER, INC.**
**FINANCIAL STATEMENTS**
**JUNE 30, 2009 AND 2008**


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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

## INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
of The Mae Volen Senior Center, Inc.

We have audited the statements of financial position of The Mae Volen Senior Center, Inc. (a non-profit corporation) (the "Organization") as of June 30, 2009 and 2008, and the related statements of activities, cash flows and functional expenses for the years then ended. These financial statements are the responsibility of the Organization'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 Mae Volen Senior Center, Inc. as of June 30, 2009 and 2008, 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 December 30, 2009, on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and 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 audit was performed for the purpose of forming an opinion on the basic financial statements of The Mae Volen Senior Center, Inc. taken as a whole. The accompanying schedule of expenditures of federal awards 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 is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole. The accompanying schedule of in-home services expenses and schedule of other program services expenses have not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

December 30, 2009

**THE MAE VOLEN SENIOR CENTER, INC.**
**STATEMENTS OF FINANCIAL POSITION**
**JUNE 30, 2009 AND 2008**

| | 2009 | | | | 2008 | | | |
|---|---|---|---|---|---|---|---|---|
| | Unrestricted | Temporarily Restricted | Permanently Restricted | Total | Unrestricted | Temporarily Restricted | Permanently Restricted | Total |
| ASSETS | | | | | | | | |
| Cash and cash equivalents | $ 1,023,081 | $ 15,840 | $ - | $ 1,038,921 | $ 424,019 | $ 44,738 | $ - | $ 468,757 |
| Grants receivable | 581,130 | - | - | 581,130 | 534,522 | - | - | 534,522 |
| Other receivables | 136,618 | - | - | 136,618 | 130,655 | - | - | 130,655 |
| Unconditional promise to give | 0 | - | - | - | 611,400 | - | - | 611,400 |
| Prepaid expenses and other assets | 130,529 | - | - | 130,529 | 152,518 | - | - | 152,518 |
| Property and equipment, less accumulated depreciation of $3,413,547 in 2009 and $3,141,982 in 2008 | 2,912,035 | - | 500,000 | 3,412,035 | 2,655,833 | - | 500,000 | 3,155,833 |
| Beneficial interest in perpetual trust-Notes A and G | - | - | 12,117,453 | 12,117,453 | - | - | 10,605,000 | 10,605,000 |
| Total Assets | $ 4,783,393 | $ 15,840 | $ 12,617,453 | $ 17,416,686 | $ 4,508,947 | $ 44,738 | $ 11,105,000 | $ 15,658,685 |
| LIABILITIES AND NET ASSETS | | | | | | | | |
| LIABILITIES | | | | | | | | |
| Accounts payable | $ 192,114 | $ - | $ - | 192,114 | $ 143,086 | $ - | $ - | $ 143,086 |
| Accrued and other liabilities | 241,455 | - | - | 241,455 | 205,412 | - | - | 205,412 |
| Refundable advances | 245,548 | - | - | 245,548 | 246,254 | - | - | 246,254 |
| Total Liabilities | 679,117 | - | - | 679,117 | 594,752 | - | - | 594,752 |
| NET ASSETS | 4,104,276 | 15,840 | 12,617,453 | 16,737,569 | 3,914,195 | 44,738 | 11,105,000 | 15,063,933 |
| Total Liabilities and Net Assets | $ 4,783,393 | $ 15,840 | $ 12,617,453 | $ 17,416,686 | $ 4,508,947 | $ 44,738 | $ 11,105,000 | $ 15,658,685 |

See accompanying notes to financial statements.

**THE MAE VOLEN SENIOR CENTER, INC.**
**STATEMENT OF ACTIVITIES**
**YEAR ENDED JUNE 30, 2009**

| | 2009 | | | |
|---|---|---|---|---|
| | Unrestricted | Temporarily Restricted | Permanently Restricted | Total |
| Revenues, gains and other support: | | | | |
| Public support: | | | | |
| Bequest | $ 7,833 | $ - | $ - | $ 7,833 |
| Contributions | 124,743 | 134,500 | - | 259,243 |
| United Way | 143,938 | - | - | 143,938 |
| Grants | 3,093,470 | - | - | 3,093,470 |
| Medicaid | 123,681 | - | - | 123,681 |
| In-kind rental | 84,000 | - | - | 84,000 |
| Revenue: | | | | |
| Project income - Title IIIB, Community Care, etc. | 760,875 | - | - | 760,875 |
| Membership dues | 23,084 | - | - | 23,084 |
| Program service fees, senior programs, education classes, etc. | 63,771 | - | - | 63,771 |
| Interest and dividend income on investments held by trustee, net of trustee fees of $45,308 | 908,809 | - | - | 908,809 |
| Interest income and other | 61,058 | - | - | 61,058 |
| Gain (Loss) on beneficial interest in perpetual trust | - | - | 1,512,453 | 1,512,453 |
| Net Assets released from restrictions: | 163,398 | (163,398) | - | - |
| Total revenues, gains and other support | 5,558,660 | (28,898) | 1,512,453 | 7,042,215 |
| Expenses and losses: | | | | |
| Program services | 4,721,634 | - | - | 4,721,634 |
| Supporting services: | | | | |
| Management and general | 646,945 | - | - | 646,945 |
| Total expenses and other losses | 5,368,579 | - | - | 5,368,579 |
| Change in net assets | 190,081 | (28,898) | 1,512,453 | 1,673,636 |
| Net assets at beginning of year | 3,914,195 | 44,738 | 11,105,000 | 15,063,933 |
| Net assets at end of year | $ 4,104,276 | $ 15,840 | $ 12,617,453 | $ 16,737,569 |

See accompanying notes to financial statements.

**THE MAE VOLEN SENIOR CENTER, INC.**
**STATEMENT OF ACTIVITIES**
**YEAR ENDED JUNE 30, 2008**

| | 2008 | | | |
|---|---|---|---|---|
| | Unrestricted | Temporarily Restricted | Permanently Restricted | Total |
| Revenues, gains and other support: | | | | |
| Public support: | | | | |
| Bequest | $ 612,514 | $ - | $ - | $ 612,514 |
| Contributions | 95,820 | - | - | 95,820 |
| United Way | 140,482 | - | - | 140,482 |
| Grants | 3,242,751 | - | - | 3,242,751 |
| Medicaid | 89,754 | - | - | 89,754 |
| In-kind rental | 84,000 | - | - | 84,000 |
| Revenue: | | | | |
| Project income - Title IIIB, Community Care, etc. | 791,331 | - | - | 791,331 |
| Membership dues | 18,086 | - | - | 18,086 |
| Program service fees, senior programs, education classes, etc. | 71,165 | - | - | 71,165 |
| Interest and dividend income on investments held by trustee, net of trustee fees of $63,922 | 795,375 | - | - | 795,375 |
| Interest income and other | 45,879 | - | - | 45,879 |
| Gain (Loss) on beneficial interest in perpetual trust | - | - | (818,173) | (818,173) |
| Net Assets released from restrictions: | 8,313 | (8,313) | - | - |
| Total revenues, gains and other support | 5,995,470 | (8,313) | (818,173) | 5,168,984 |
| Expenses and losses: | | | | |
| Program services | 4,765,671 | - | - | 4,765,671 |
| Supporting services: | | | | |
| Management and general | 619,895 | - | - | 619,895 |
| Total expenses and other losses | 5,385,566 | - | - | 5,385,566 |
| Change in net assets | 609,904 | (8,313) | (818,173) | (216,582) |
| Net assets at beginning of year | 3,304,291 | 53,051 | 11,923,173 | 15,280,515 |
| Net assets at end of year | $ 3,914,195 | $ 44,738 | $11,105,000 | $15,063,933 |

See accompanying notes to financial statements.

**THE MAE VOLEN SENIOR CENTER, INC.**
**STATEMENT OF CASH FLOWS**
**YEAR ENDED JUNE 30, 2009 AND 2008**

| | 2009 | 2008 |
|---|---|---|
| Cash flows from operating activities: | | |
| Change in net assets | $ 1,673,636 | $ (216,582) |
| Adjustments to reconcile changes in net assets to net cash provided by operating activities: | | |
| Depreciation | 338,585 | 287,928 |
| (Increase) Decrease in: | | |
| Grants receivable | (46,608) | 43,049 |
| Other receivables and unconditional promises to pay | 605,437 | (596,565) |
| Prepaid expenses and other assets | 21,989 | (6,360) |
| Beneficial interest in trust | (1,512,453) | 818,173 |
| Increase (Decrease) in: | | |
| Accounts payable and accrued expenses | 85,071 | (98,498) |
| Refundable advances | (706) | 4,512 |
| Net cash provided by operating activities | 1,164,951 | 235,657 |
| Cash flows from investing activities: | | |
| Purchase of fixed assets | (594,787) | (355,969) |
| Net cash (used in) investing activities | (594,787) | (355,969) |
| Net increase (decrease) in cash and cash equivalents | 570,164 | (120,312) |
| Cash and cash equivalents at beginning of year | 468,757 | 589,069 |
| Cash and cash equivalents at end of year | $ 1,038,921 | $ 468,757 |
| NON-CASH INVESTING ACTIVITIES: | | |
| Gain (loss) on beneficial interest in trust included in change in net assets | $ 1,512,453 | $ (818,173) |

See accompanying notes to financial statements.

**THE MAE VOLEN SENIOR CENTER, INC**
**STATEMENT OF FUNCTIONAL EXPENSES**
**YEAR ENDED JUNE 30, 2009**

| Expenses | Program Services | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Adult Day Care | Congregate Meals | Home Delivered Meals | In-Home Services * | Medical Supplies | Screening & Assess. | Transpor-tation | Non-DOEA-related services | Private Care Mgmt/Grdn Bridge |
| Salaries | $ 536,988 | $ 143,540 | $ 113,026 | $ 50,562 | $ 2,374 | $ 73,805 | $ 679,517 | $ 206,055 | $ 52,323 |
| Payroll taxes and benefits | 134,201 | 31,263 | 23,511 | 19,252 | 903 | 28,102 | 195,157 | 52,184 | 7,838 |
| Travel | 3,267 | 2,184 | 2,001 | 266 | - | 787 | 1,478 | 1,130 | 1,001 |
| Communication/postage | 11,707 | 2,773 | 3,218 | 2,171 | 102 | 3,169 | 8,966 | 14,476 | 44 |
| Utilities | 32,503 | 4,415 | 1,101 | 506 | 140 | 366 | 11,834 | 40,260 | 49 |
| Advertising | 594 | 200 | 43 | 913 | - | - | 919 | 318 | 4 |
| Insurance | 37,981 | 6,434 | 1,468 | 550 | 26 | 802 | 90,624 | 61,415 | 373 |
| Maintenance and repair | 24,745 | 3,180 | 594 | 369 | 28 | 284 | 2,141 | 34,213 | 2,102 |
| Printing/supplies | 21,390 | 5,728 | 7,226 | 11,063 | - | - | 19,563 | 32,045 | 1,286 |
| Professsional fees | 11,028 | 25,404 | 31,776 | 8,109 | 381 | 11,837 | 14,700 | - | - |
| Sub-contractors | 15,098 | 5,153 | 4,325 | 287,975 | 14,180 | - | - | 30,408 | 15,559 |
| Program supplies | 11,339 | 1,614 | - | 671 | - | - | 4,004 | 10,470 | 32 |
| Depreciation | 38,954 | 8,807 | 2,278 | 920 | 43 | 1,342 | 187,054 | 75,619 | 4,420 |
| Food and food supplies | 7,561 | 306,861 | 302,401 | 71 | - | - | - | 5,342 | 17 |
| Other | 84,636 | 662 | 8 | 34 | 11 | 50 | 299,147 | 153 | 1 |
| Total expenses | 971,992 | 548,218 | 492,976 | 383,432 | 18,188 | 120,544 | 1,515,104 | 564,088 | 85,049 |
| Allocation of management and general | 114,117 | 64,364 | 57,878 | 45,017 | 2,134 | 14,153 | 177,881 | 66,227 | 9,985 |
| Total expenses after allocation | $ 1,086,109 | $ 612,582 | $ 550,854 | $ 428,449 | $ 20,322 | $ 134,697 | $ 1,692,985 | $ 630,315 | $ 95,034 |

* See Supplemental Information for detail expenses

(Continued)

See accompanying notes to financial statements.

**THE MAE VOLEN SENIOR CENTER, INC**
**STATEMENT OF FUNCTIONAL EXPENSES**
**YEAR ENDED JUNE 30, 2009**
**(Continued)**

| Expenses | Other Program Costs * | Total Program Costs | Supporting Services: Unallow-able Expenses | Supporting Services: Manage-ment & General | Total Supporting Services | Total 2009 |
|---|---|---|---|---|---|---|
| Salaries | $ 13,024 | $ 1,871,214 | $ 14,827 | $ 224,999 | $ 239,826 | $ 2,111,040 |
| Payroll taxes and benefits | 4,959 | 497,370 | 4,280 | 46,440 | 50,720 | 548,090 |
| Travel | 712 | 12,826 | - | 3,334 | 3,334 | 16,160 |
| Communication/postage | 559 | 47,185 | - | 7,260 | 7,260 | 54,445 |
| Utilities | 183 | 91,357 | - | 11,514 | 11,514 | 102,871 |
| Advertising | - | 2,991 | - | 1,546 | 1,546 | 4,537 |
| Insurance | 141 | 199,814 | - | 14,796 | 14,796 | 214,610 |
| Maintenance and repair | 130 | 67,786 | - | 11,756 | 11,756 | 79,542 |
| Printing/supplies | - | 98,301 | 5,028 | 42,531 | 47,559 | 145,860 |
| Professsional fees | 2,089 | 105,324 | 68,465 | 69,742 | 138,207 | 243,531 |
| Sub-contractors | - | 372,698 | - | - | - | 372,698 |
| Program supplies | - | 28,130 | - | - | - | 28,130 |
| Depreciation | 237 | 319,674 | - | 18,909 | 18,909 | 338,583 |
| Food and food supplies | - | 622,253 | - | - | - | 622,253 |
| Other | 9 | 384,711 | - | 101,518 | 101,518 | 486,229 |
| Total expenses | 22,043 | 4,721,634 | 92,600 | 554,345 | 646,945 | 5,368,579 |
| Allocation of management and general | 2,588 | 554,344 | - | (554,345) | (554,345) | - |
| Total expenses after allocation | $ 24,631 | $ 5,275,978 | $ 92,600 | $ - | $ 92,600 | $ 5,368,579 |

* See Supplemental Information for detail expenses

See accompanying notes to financial statements.

**THE MAE VOLEN SENIOR CENTER, INC**
**STATEMENT OF FUNCTIONAL EXPENSES**
**YEAR ENDED JUNE 30, 2008**

| Expenses | Program Services | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Adult Day Care | Congregate Meals | Home Delivered Meals | In-Home Services * | Medical Supplies | Screening & Assess. | Transpor-tation | Non-DOEA-related services | Private Care Mgmt/Grdn Bridge |
| Salaries | $ 564,114 | $ 124,992 | $ 98,149 | $ 51,378 | $ 2,448 | $ 83,805 | $ 607,984 | $ 231,793 | $ 36,684 |
| Payroll taxes and benefits | 151,541 | 30,308 | 21,080 | 16,677 | 795 | 27,202 | 188,733 | 67,115 | 5,024 |
| Travel | 569 | 3,472 | 2,635 | 829 | - | 1,682 | 575 | 2,605 | 406 |
| Communication/postage | 11,703 | 3,946 | 1,309 | 2,144 | 102 | 3,497 | 8,249 | 12,239 | 23 |
| Utilities | 34,219 | 4,779 | 1,236 | 177 | 14 | 135 | 11,268 | 42,855 | 1,057 |
| Advertising | 784 | 181 | 26 | 1,122 | - | - | 595 | 214 | 3 |
| Insurance | 51,468 | 8,796 | 2,039 | 765 | 36 | 1,248 | 92,733 | 83,434 | 515 |
| Maintenance and repair | 24,792 | 3,565 | 959 | 258 | 20 | 199 | 2,316 | 37,343 | 1,533 |
| Printing/supplies | 16,459 | 3,243 | 4,726 | 9,133 | - | - | 14,839 | 29,071 | 321 |
| Professsional fees | 12,963 | 27,114 | 33,716 | 8,763 | 418 | 14,293 | 18,580 | - | 70 |
| Sub-contractors | 13,975 | 3,588 | 3,821 | 280,514 | 28,155 | - | - | 32,325 | 18,139 |
| Program supplies | 11,540 | 1,243 | 8 | - | - | - | 3,695 | 11,205 | 814 |
| Depreciation | 34,766 | 7,815 | 2,098 | 850 | 40 | 1,386 | 152,811 | 66,633 | 4,116 |
| Food and food supplies | 11,489 | 302,377 | 372,561 | - | - | - | - | 15,490 | 500 |
| Other | 84,594 | - | - | - | - | - | 319,372 | 446 | - |
| Total expenses | 1,024,976 | 525,419 | 544,363 | 372,610 | 32,028 | 133,447 | 1,421,750 | 632,768 | 69,205 |
| Allocation of management and general | 119,138 | 61,072 | 63,274 | 43,311 | 3,723 | 15,511 | 165,257 | 73,550 | 8,044 |
| Total expenses after allocation | $ 1,144,114 | $ 586,491 | $607,637 | $ 415,921 | $ 35,751 | $ 148,958 | $1,587,007 | $ 706,318 | $ 77,249 |

* See Supplemental Information for detail expenses

(Continued)

See accompanying notes to financial statements.

**THE MAE VOLEN SENIOR CENTER, INC**
**STATEMENT OF FUNCTIONAL EXPENSES**
**YEAR ENDED JUNE 30, 2008**
**(Continued)**

| Expenses | Program Services | | Supporting Services | | | |
|---|---|---|---|---|---|---|
| | Other Program Costs * | Total Program Costs | Unallow-able Expenses | Manage-ment & General | Total Supporting Services | Total |
| Salaries | $ 5,024 | $1,806,371 | $ 14,264 | $ 244,372 | $ 258,636 | $2,065,007 |
| Payroll taxes and benefits | 1,634 | 510,109 | 4,142 | 46,339 | 50,481 | 560,590 |
| Travel | 1,068 | 13,841 | - | 3,115 | 3,115 | 16,956 |
| Communication/postage | 210 | 43,422 | - | 11,242 | 11,242 | 54,664 |
| Utilities | 62 | 95,802 | - | 14,433 | 14,433 | 110,235 |
| Advertising | - | 2,925 | - | 1,839 | 1,839 | 4,764 |
| Insurance | 75 | 241,109 | - | 17,705 | 17,705 | 258,814 |
| Maintenance and repair | 92 | 71,077 | - | 8,243 | 8,243 | 79,320 |
| Printing/supplies | - | 77,792 | 5,684 | 46,695 | 52,379 | 130,171 |
| Professsional fees | 857 | 116,774 | 41,869 | 29,441 | 71,310 | 188,084 |
| Sub-contractors | - | 380,517 | - | - | - | 380,517 |
| Program supplies | - | 28,505 | - | - | - | 28,505 |
| Depreciation | 83 | 270,598 | - | 17,338 | 17,338 | 287,936 |
| Food and food supplies | - | 702,417 | - | | - | 702,417 |
| Other | - | 404,412 | - | 113,174 | 113,174 | 517,586 |
| Total expenses | 9,105 | 4,765,671 | 65,959 | 553,936 | 619,895 | 5,385,566 |
| Allocation of management and general | 1,058 | 553,938 | - | (553,936) | (553,936) | - |
| Total expenses after allocation | $ 10,163 | $5,319,609 | $ 65,959 | $ - | $ 65,959 | $5,385,566 |

* See Supplemental Information for detail expenses

See accompanying notes to financial statements.

## NOTE A - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities: The Mae Volen Senior Center, Inc. (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. Some of the 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: Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, 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.

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. Statement of Financial Accounting Standards No. 105 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.

## NOTE A - NATURE OF ACTIVITIES AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fair Value: The carrying value of the Organization's accounts receivable and accounts payable approximate the fair value of these financial instruments at June 30, 2009 and 2008 due to the short maturities of these instruments.

Effective July 1, 2008, the Organization adopted the provisions of SFAS 157 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. SFAS 157 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 Organization does not have any Level 1 financial instruments at June 30, 2009.

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 Organization does not have any Level 2 financial instruments at June 30, 2009.

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 Organization has a beneficial interest in trust that is maintained by the Trustee and is part of the Organization's total investment fund. The fair value of the Organization's beneficial interest in trust held by the Trustee is $12,117,453 as of June 30, 2009.

The changes in Level 3 investments are comprised of the following at June 30, 2009:

| | Beneficial Interest in Trust |
|---|---|
| Balance, June 30, 2008 | $ 10,605,000 |
| Change in value of beneficial interest in trust | 1,512,453 |
| Balance, June 30, 2009 | $ 12,117,453 |

## NOTE B - GRANTS RECEIVABLE

At June 30, 2009 and 2008 grants receivable consist of the following:

| | 2009 | 2008 |
|---|---|---|
| Title III-B Transportation | $ - | $ 25,436 |
| Title III-B Homemaker | 54,351 | 104,917 |
| Title C-1 Congregate Meals | 103,546 | 77,671 |
| Title C-2 Home Delivered Meals | 158,998 | 84,193 |
| Title IIIE | 45,667 | 29,979 |
| NSIP | 18,584 | 12,383 |
| Palm Beach County | 199,984 | 199,943 |
| Total | $ 581,130 | $ 534,522 |

## NOTE C - PROPERTY AND EQUIPMENT

Property and equipment at June 30, 2009 and 2008 consists of the following:

| | 2009 | 2008 | Useful Lives (In Years) |
|---|---|---|---|
| Land | $ 500,000 | $ 500,000 | |
| Building | 3,121,273 | 3,121,273 | 45 |
| Building improvements | 924,290 | 629,634 | 5-15 |
| Furniture and equipment | 827,700 | 772,425 | 5-15 |
| Transportation equipment | 1,435,569 | 1,257,733 | 5 |
| Donated equipment | 16,750 | 16,750 | 10 |
| | 6,825,582 | 6,297,815 | |
| Less: accumulated depreciation | 3,413,547 | 3,141,982 | |
| | $ 3,412,035 | $ 3,155,833 | |

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 May 10, 2007 the Center executed a joint participation agreement with the DOT for the acquisition of two buses at a total project cost of $150,908 of which approximately 90% would be paid by DOT and the remaining to be provided with local funding. The 2008 Chevrolet/GMC 27-foot buses were received on June 25, 2008 at an actual cost of $150,908 of which $137,482 was paid by DOT; the remaining funds were met through local funding.

On July 18, 2008 the Center executed a joint participation agreement with the DOT for the acquisition of three buses at a total project cost of $239,708 of which approximately 90% would be paid by DOT and the remaining to be provided with local funding. The 2009 Chevrolet/GMC 27-foot buses were received on May 20, 2009 at an actual cost of $238,397 of which $217,835 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, 2009 and 2008, refundable advances consist of the following:

| | 2009 | 2008 |
|---|---|---|
| Grants: | | |
| Title III-B Transportation | $ - | $ 46,395 |
| Title III-B Homemaker | 81,972 | 35,631 |
| Title III-C-1 Congregate Meals | 59,972 | 57,738 |
| Title III-C-2 Home Delivered Meals | 80,790 | 83,888 |
| Title III-E Respite, Adult Day Care | 22,814 | 22,602 |
| | $ 245,548 | $ 246,254 |

## 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 56% of revenues and support for the year ended June 30, 2009. 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 2009-2010 with a start date of July 1, 2009. The issue with the awarding of these grants for the grant year July 1, 2006 to June 30, 2007 has been completely resolved at this point.

For the years ended June 30, 2009 and 2008, funding from grants was comprised of the following:

| | 2009 | 2008 |
|---|---|---|
| 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. | $574,516 | $655,355 |
| 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. | 836,015 | 825,327 |

## NOTE E – GRANTS (Continued)

| | 2009 | 2008 |
|---|---|---|
| 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. | 106,732 | 121,029 |
| 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. | 119,199 | 131,824 |
| 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. | 1,200,173 | 1,199,990 |
| 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. | 217,835 | 267,726 |
| 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 |
| Unrestricted grant received from the Boca Raton Community Hospital Foundation to be used for the general operations of the Center. | - | 1,000 |
| Unrestricted grants the Center received from the City of Delray Beach to be used for the general operation of the Center. | 12,000 | 13,500 |
| | $3,093,470 | $3,242,751 |

## 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 $12,117,453 in 2009 and $10,605,000 in 2008 which represent the fair value of the beneficial interest in the trust as explained in Note G - Benjamin Volen Charitable Trust.

Temporarily restricted net assets are for the following purposes:

| | 2009 | 2008 |
|---|---|---|
| Audio Library Contribution | $ - | $ 44,738 |
| Schmidt Family Foundation- Childcare Center | 15,840 | - |
| Total Temporarily Restricted Net Assets | $ 15,840 | $ 44,738 |

## 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, 2009, assets held by the trust had a market value of $12,388,215, 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. This year's contribution was established at 6% of eligible salaries and was $95,454. The plan is non-contributory and is administered by the Vanguard Group of funds. The plan vests as follows:

| Years of Service | Percent Vested |
|---|---|
| 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, and Title III-E the Center is required to match a certain amount of the funds provided by the grants. For the year ended June 30, 2009 the matches were met as follows:

| | Title IIIB | Title III C-1 and 2 | Title III E |
|---|---|---|---|
| Total grant | $638,351 | $928,906 | $118,591 |
| Local match | 63,835 | 92,891 | 11,859 |
| | $574,516 | $836,015 | $106,732 |

## 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 $305,967 in 2009 and $236,091 in 2008.

## 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, 2009 was approximately $27,000. Minimum future lease payments under operating leases are as follows:

| June 30, | Amount |
|---|---|
| 2010 | $ 27,204 |
| 2011 | 27,204 |
| 2012 | 27,204 |
| 2013 | 27,204 |
| 2014 | 25,692 |

Lease of premises at the Center

The Center has entered into lease agreements whereby the Center has leased space for twelve-month terms ending December 31, 2009 and January 31, 2010. Total rental income for the year ended June 30, 2009 was approximately $31,000. Minimum future lease receipts under the current active leases are as follows:

| June 30, | Amount |
|---|---|
| 2010 | $ 33,372 |

## NOTE M - PROMISES TO GIVE

Unconditional promises to give at June 30, 2009 and 2008 are as follows:

| | 2009 | 2008 |
|---|---|---|
| Receivable in less than one year | $ - | $611,400 |
| Receivable in one year but less than two years | - | - |
| Total unconditional promises to give | - | 611,400 |
| Less discounts to net present value | - | - |
| Net unconditional promises to give | $ - | $611,400 |

Discount rate used on long-term promises to give is 7.5%. The Center has determined that all promises to give will be collected and as such no allowance has been recorded.

## THE MAE VOLEN SENIOR CENTER, INC.
## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
## YEAR ENDED JUNE 30, 2009

| Federal Grantor/ Pass-through Program Title | Federal CFDA Number | Agency or Pass-through Number | Disbursements/ Expenditures |
|---|---|---|---|
| ***MAJOR FEDERAL AWARDS*** | | | |
| Department of Health and Human Services: | | | |
| Pass through from Area Agency on Aging of Palm Beach/Treasure Coast, Inc. | | | |
| *Special Programs for the Aging -* | | | |
| Title III B | 93.044 | IA009-9501 | $ 574,516 |
| Title III C-1 | 93.045 | IA009-9501 | 375,651 |
| Title III C-2 | 93.045 | IA009-9501 | 460,364 |
| Title IIIE | 93.052 | IA009-9501 | 106,732 |
| *Nutrition Program for the Elderly* | 93.053 | IA009-9501 | 119,199 |
| Total Expenditures of Major Federal Awards | | | 1,636,462 |
| ***OTHER FEDERAL AWARDS*** | | | |
| Federal Transit Administration: | | | |
| Pass through from Florida Department of Transportation | | | |
| *Special Programs for the Aging -* | | | |
| UMTA Section 16(b)2A | 20.513 | FVPP-05-CA-4 | 217,835 |
| ***Total Expenditures of Federal Awards*** | | | $ 1,854,297 |

See notes to schedule

## THE MAE VOLEN SENIOR CENTER, INC.
## NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

### NOTE A - SCOPE OF AUDIT PURSUANT TO OMB CIRCULAR A-133

All Federal grant operations of The Mae Volen Senior Center, Inc. (the Center) are included in the scope of the Office of Management and Budget (OMB) Circular A-133 audit (the Single Audit). The Single Audit was performed in accordance with the provisions of the OMB Circular A-133 Compliance Supplement (Revised March 2009, the "Compliance Supplement"). Compliance testing of all requirements, as described in the Compliance Supplement, was performed for the grant programs noted below. These programs represent all Federal award programs and other grants with fiscal 2009 cash and noncash expenditures in excess of $500,000 that ensure coverage of at least 25 percent of Federally granted funds. Actual coverage is approximately 88 percent of total cash and noncash Federal award program expenditures.

| Major Federal Award Program Description | Fiscal 2009 Expenditure |
|---|---|
| Department of Health and Human Services Title IIIB, IIIC-1, IIIC-2, IIIE and Nutrition Services Incentive Program | $1,636,462 |

### NOTE B - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule of Expenditures of Federal Awards Programs include all Federal grants to the Center that had activity during the fiscal year ended June 30, 2009. The basis of accounting is described in Note A to the Center's financial statements.

### NOTE C - FINDINGS OF NONCOMPLIANCE

There were no findings of noncompliance identified in connection with the 2009 Federal Single Audit.

### NOTE D - AUDITS PERFORMED BY OTHER ORGANIZATIONS

A review was performed related to a non-major program and the Center was notified of areas of noncompliance. This matter has been resolved. The Area Agency on Aging, Palm Beach Treasure Coast, Inc. did perform fiscal and programmatic monitoring during the fiscal year ended June 30, 2009. The result of the audit indicated no findings.

SUPPLEMENTAL INFORMATION

THE MAE VOLEN SENIOR CENTER, INC
SCHEDULE OF IN-HOME SERVICES EXPENSES
YEAR ENDED JUNE 30, 2009

| Expenses | In Home Services | | | | |
|---|---|---|---|---|---|
| | Personal Care | Homemaker | Respite | Companion | Total |
| Salaries | $ 10,915 | $ 17,355 | $ 18,816 | $ 3,476 | $ 50,562 |
| Payroll taxes and benefits | 4,156 | 6,608 | 7,164 | 1,324 | 19,252 |
| Travel | 57 | 91 | 100 | 18 | 266 |
| Communication/postage | 469 | 745 | 808 | 149 | 2,171 |
| Utilities | 109 | 174 | 188 | 35 | 506 |
| Advertising | 197 | 313 | 340 | 63 | 913 |
| Insurance | 119 | 189 | 204 | 38 | 550 |
| Maintenance and repair | 80 | 127 | 137 | 25 | 369 |
| Printing/supplies | 2,388 | 3,797 | 4,117 | 761 | 11,063 |
| Professional fees | 1,750 | 2,783 | 3,019 | 557 | 8,109 |
| Sub-contractors | 53,096 | 129,547 | 89,032 | 16,300 | 287,975 |
| Program supplies | 145 | 230 | 250 | 46 | 671 |
| Depreciation | 199 | 316 | 342 | 63 | 920 |
| Food and food supplies | 15 | 24 | 27 | 5 | 71 |
| Other | 7 | 12 | 13 | 2 | 34 |
| Total expenses | 73,702 | 162,311 | 124,557 | 22,862 | 383,432 |
| Allocation of management and general | 8,653 | 19,056 | 14,624 | 2,684 | 45,017 |
| Total expenses after allocation | $ 82,355 | $ 181,367 | $ 139,181 | $ 25,546 | $ 428,449 |

**THE MAE VOLEN SENIOR CENTER, INC**
**SCHEDULE OF IN-HOME SERVICES EXPENSES**
**YEAR ENDED JUNE 30, 2008**

| Expenses | In Home Services | | | | | Total |
|---|---|---|---|---|---|---|
| | Personal Care | Homemaker | Champion | Respite | Chore | |
| Salaries | $ 6,312 | $ 11,959 | $ 2,867 | $ 30,227 | $ 13 | $ 51,378 |
| Payroll taxes and benefits | 2,049 | 3,882 | 931 | 9,811 | 4 | 16,677 |
| Travel | 102 | 193 | 46 | 488 | - | 829 |
| Communication/postage | 263 | 499 | 120 | 1,261 | 1 | 2,144 |
| Utilities | 22 | 41 | 10 | 104 | - | 177 |
| Advertising | 138 | 261 | 63 | 660 | - | 1,122 |
| Insurance | 94 | 178 | 43 | 450 | - | 765 |
| Maintenance and repair | 32 | 60 | 14 | 152 | - | 258 |
| Printing/supplies | 1,122 | 2,126 | 510 | 5,373 | 2 | 9,133 |
| Professional fees | 1,077 | 2,040 | 489 | 5,155 | 2 | 8,763 |
| Sub-contractors | 51,078 | 77,368 | 21,812 | 130,187 | 69 | 280,514 |
| Depreciation | 104 | 198 | 47 | 501 | - | 850 |
| Total expenses | 62,393 | 98,805 | 26,952 | 184,369 | 91 | 372,610 |
| Allocation of management and general | 7,252 | 11,485 | 3,133 | 21,430 | 11 | 43,311 |
| Total expenses after allocation | $ 69,645 | $ 110,290 | $ 30,085 | $ 205,799 | $ 102 | $ 415,921 |

**THE MAE VOLEN SENIOR CENTER, INC**
**SCHEDULE OF OTHER PROGRAM EXPENSES**
**YEAR ENDED JUNE 30, 2009**

| Expenses | Nutrition Education | Outreach | Total Other Program Expenses |
|---|---|---|---|
| Salaries | $ 857 | $ 12,167 | $ 13,024 |
| Payroll taxes and benefits | 326 | 4,633 | 4,959 |
| Travel | 180 | 532 | 712 |
| Communication/postage | 37 | 522 | 559 |
| Utilities | 13 | 170 | 183 |
| Insurance | 9 | 132 | 141 |
| Maintenance and repair | 17 | 113 | 130 |
| Professional fees | 138 | 1,951 | 2,089 |
| Depreciation | 16 | 221 | 237 |
| Other | 1 | 8 | 9 |
| Total expenses | 1,594 | 20,449 | 22,043 |
| Allocation of management and general | 187 | 2,401 | 2,588 |
| Total expenses after allocation | $ 1,781 | $ 22,850 | $ 24,631 |

THE MAE VOLEN SENIOR CENTER, INC
SCHEDULE OF OTHER PROGRAM EXPENSES
YEAR ENDED JUNE 30, 2008

| Expenses | Nutrition Counseling | Outreach | Total Other Program Expenses |
|---|---|---|---|
| Salaries | $ 885 | $ 4,139 | $ 5,024 |
| Payroll taxes and benefits | 287 | 1,347 | 1,634 |
| Travel | 477 | 591 | 1,068 |
| Communication/postage | 37 | 173 | 210 |
| Utilities | 8 | 54 | 62 |
| Advertising | - | - | - |
| Insurance | 13 | 62 | 75 |
| Maintenance and repair | 12 | 80 | 92 |
| Printing/supplies | - | - | - |
| Professional fees | 151 | 706 | 857 |
| Sub-contractors | - | - | - |
| Program supplies | - | - | - |
| Depreciation | 15 | 68 | 83 |
| Food and food supplies | - | - | - |
| Other | - | - | - |
| Total expenses | 1,885 | 7,220 | 9,105 |
| Allocation of management and general | 219 | 839 | 1,058 |
| Total expenses after allocation | $ 2,104 | $ 8,059 | $ 10,163 |

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

## 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.

We have audited the financial statements of The Mae Volen Senior Center, Inc. ("Organization"), as of and for the year ended June 30, 2009 and have issued our report thereon dated December 30, 2009. 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 Mae Volen Senior Center, Inc.'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 Organization's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Organization's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principals, such that there is more than a remote likelihood that a misstatement of the organization's financial statements that is more than inconsequential will not be prevented or detected by the Organization's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the organization's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be 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 Mae Volen Senior Center, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

December 30, 2009

Grau & Associates
certified public accountants

2700 North Military Trail • Suite 350
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## REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Board of Directors
The Mae Volen Senior Center, Inc.

Compliance

We have audited the compliance of The Mae Volen Senior Center, Inc. ("Organization") with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement*, that are applicable to each of its major federal awards programs for the year ended June 30, 2009. The Mae Volen Senior Center, Inc.'s major federal awards programs 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 awards programs is the responsibility of The Mae Volen Senior Center, Inc.'s management. Our responsibility is to express an opinion on The Mae Volen Senior Center, Inc.'s compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America, the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 occurred. An audit includes examining, on a test basis, evidence about The Mae Volen Senior Center, Inc.'s compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on The Mae Volen Senior Center, Inc.'s compliance with those requirements.

In our opinion, The Mae Volen Senior Center, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal awards programs for the year ended June 30, 2009.

Internal Control Over Compliance

The management of The Mae Volen Senior Center, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal awards programs. In planning and performing our audit, we considered The Mae Volen Senior Center, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal awards programs in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 Organization's internal control over compliance.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal awards program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal awards program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal awards program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal awards program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

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

December 30, 2009

**THE MAE VOLEN SENIOR CENTER, INC**
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS -**
**FEDERAL AWARDS**
**YEAR ENDED JUNE 30, 2009**

## A. SUMMARY OF AUDIT RESULTS

1. The auditors' report expresses an unqualified opinion on the financial statements of The Mae Volen Senior Center, Inc.

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 Mae Volen Senior Center, Inc. were disclosed during the audit.

4. No significant deficiencies relating to the audit of the major federal awards programs are reported in the report on compliance with requirements applicable to each major federal program and on internal control over compliance in accordance with OMB Circular A-133.

5. The independent auditors' report on compliance for each major federal awards program for The Mae Volen Senior Center, Inc. expresses an unqualified opinion.

6. Audit findings relative to the major federal awards programs for The Mae Volen Senior Center, Inc. are reported in Parts C. and D. of this Schedule.

7. The programs/projects tested as major programs include:

| Federal Program | CFDA # |
|---|---|
| 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* |

* Considered the same program for major program determination

8. The dollar threshold used to distinguish between Type A or Type B federal programs was $300,000.

9. The Mae Volen Senior Center, Inc. was determined to be a low-risk auditee pursuant to OMB Circular A-133.

## B. FINDINGS - FINANCIAL STATEMENTS AUDIT

None

## C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARDS

None

## D. OTHER ISSUES

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

2. No corrective action plan is required because there were no findings required to be reported under the Federal Single Audit Act.

## EXHIBIT D: FEDERAL CERTIFICATES AND ASSURANCES

The **last** page (Appendix A) of the annual Federal Register Notice that applies to Federal Certifications and Assurances provides applicants with a single signature page on which an applicant and its attorney must certify compliance with the requirements of the various Federal Transit Administration grants or cooperative agreements. The Federal Register Notice is revised annually and is usually available around January 1 of each year. Applicants may obtain a copy of the current year document through the internet at http://www.fta.dot.gov/funding/grants_financing_93.html (then, follow instructions on where to proceed.) If unable to access the form, applicants may contact their FDOT District Office for assistance. The appropriate signed Federal certification/assurance form must be included in the application when it is submitted to the South Florida Regional Transportation Authority.

The signature page for Federal Certifications and Assurances should be signed by an individual authorized by the applicant's governing board to sign and submit applications, and its attorney. Blue ink is suggested as it distinguishes an original signature from a photocopied signature.

Federal Certifications and Assurances Required of Each Applicant:

- Authority of applicant and its representative
- Standard Assurances
- Debarment, Suspension, and other Responsibility Matters
- Drug Free Workplace Certification
- Intergovernmental Review Assurance
- Federal Transit Administration Master Agreement
- Nondiscrimination Assurance
- Assurance of Nondiscrimination on the Basis of Disability Procurement Compliance.

A. Applicants for Federal Assistance may signify compliance with the above certifications and assurances by placing an "X" at the top of Appendix A next to the statement that reads: "The Applicant agrees to comply with applicable requirements of Categories I-XV". If an applicant chooses to do this, no additional notation is necessary, except for the signature on the reverse.

OR

B. The applicant may signify compliance with certifications and assurances applicable only to the Section 5316 and 5317 programs, specifically, Category XIII, by placing an "X" in Category I, "Certifications and Assurances required of each applicant" (to cover the above-noted items), as well as an "X" in Category XIII.

A description of the certifications required by the Section 5316 and/or Section 5317 Program is provided in the annual Federal Register Notice.

APPENDIX A

# FEDERAL FISCAL YEAR 2011 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, DBA The Volen Center

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

**OR**

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

| Category | Description | |
|---|---|---|
| 01. | Assurances Required For Each Applicant. | X |
| 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 Program. | |
| 20. | New Freedom Program. | X |
| 21. | Paul S. Sarbanes Transit in Parks Program. | |
| 22. | Tribal Transit Program. | |
| 23. | TIFIA Projects | |
| 24. | Deposits of Federal Financial Assistance to a State Infrastructure Banks. | |

**FEDERAL FISCAL YEAR 2011 FTA CERTIFICATIONS AND ASSURANCES SIGNATURE PAGE**
*(Required of all Applicants for FTA assistance and all FTA Grantees with an active capital or formula project)*

AFFIRMATION OF APPLICANT

Name of Applicant: **The Mae Volen Senior Center, Inc. (DBA: The Volen Center)**

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 2011.

FTA intends that the certifications and assurances the Applicant selects on the other side of this document, as representative of the certifications and assurances in this document, should apply, as provided, to each project for which the Applicant seeks now, or may later, seek FTA assistance during Federal Fiscal Year 2011.

The Applicant affirms the truthfulness and accuracy of the certifications and assurances it has made in the statements submitted herein 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 correct.

Signature Elizabeth Lugo Date: 8/11/11

Name ELIZABETH LUGO
Authorized Representative of Applicant

AFFIRMATION OF APPLICANT'S ATTORNEY

For (Name of Applicant): **The Mae Volen Senior Center, Inc. (DBA: The Volen Center)**

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 G. Simon Date: 8/11/11

Name ERNEST G. SIMON
Attorney for Applicant

Each Applicant for FTA financial assistance and each FTA Grantee with an active capital or formula project must provide an Affirmation of Applicant's Attorney pertaining to the Applicant's legal capacity. The Applicant may enter its signature in lieu of the Attorney's signature, provided the Applicant has on file this Affirmation, signed by the attorney and dated this Federal fiscal year.

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 2 0 1990

Date of Inquiry:
11/21/89
Refer Reply To:
QRS:EO:TPA
~~EIN:~~
59-2695062
FFN:
580041805

MAE VOLEN SENIOR CENTER, INC.
1515 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