

**FLORIDA COMMISSION ON COMMUNITY  
SERVICE**

**Tallahassee, Florida**

**FINANCIAL STATEMENTS AND  
SUPPLEMENTARY INFORMATION**

**Year Ended June 30, 2015**

## TABLE OF CONTENTS

INDEPENDENT AUDITORS' REPORT .....	1 - 3
MANAGEMENT'S DISCUSSION AND ANALYSIS .....	4 - 7
FINANCIAL STATEMENTS	
Government-Wide Financial Statements	
Statement of Net Position .....	8
Statement of Activities.....	9
Fund Financial Statements	
Balance Sheet – Governmental Fund.....	10 - 11
Statement of Revenues, Expenditures, and Changes in Fund Balance – Governmental Fund.....	12
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balance of Governmental Fund to the Statement of Activities.....	13
Notes to Financial Statements.....	14 – 32
SUPPLEMENTARY INFORMATION	
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual – Governmental Fund .....	33
Required Supplementary Information Other Than Management's Discussion and Analysis Schedule of Commission's Proportionate Share of the Net Pension Liability Florida Retirement System (FRS) Defined Benefit Pension Plan .....	34
Schedule of Commission's Proportionate Share of the Net Pension Liability Retiree Health Insurance Subsidy (HIS) Program Defined Benefit Pension Plan.....	34
Schedule of Commission's Contributions Florida Retirement System (FRS) Defined Benefit Pension Plan .....	35
Schedule of Commission's Contributions Retiree Health Insurance Subsidy (HIS) Program Defined Benefit Pension Plan.....	35
Schedule of Expenditures of Federal Awards and Related Notes .....	36

## TABLE OF CONTENTS

REPORTS REQUIRED UNDER GOVERNMENT AUDITING STANDARDS,  
OMB CIRCULAR A-133, AUDITS OF STATES, LOCAL GOVERNMENTS,  
AND NON-PROFIT ORGANIZATIONS

INDEPENDENT AUDITORS' 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* ..... 37 - 38

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH  
REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL  
EFFECT ON EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL  
CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB  
CIRCULAR A-133 ..... 39 - 40

Schedule of Findings and Questioned Costs..... 41 - 43

**MEMBERS**

AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

FLORIDA INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

**TBL**

THOMSON BROCK  
LUGER & COMPANY

*Certified Public Accountants and Business Advisors*

HAROLD A. BROCK, JR., C.P.A.  
FRED C. LUGER, C.P.A.  
MATTHEW R. HANSARD, C.P.A.  
ANN MARIE BACHMAN, C.P.A.  
GREGORY J. COCHRAN, C.P.A.

JOHN K. KIRK, C.P.A.  
KELLY VAZQUEZ, C.P.A.

OF COUNSEL  
W. FREDERICK THOMSON, C.P.A.

**INDEPENDENT AUDITORS' REPORT**

To the Board of Commissioners  
Florida Commission on Community Service  
Tallahassee, Florida

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the discretely presented component unit, and each major fund of the Florida Commission on Community Service (the "Commission"), a component unit of the State of Florida, as of and for the year ended June 30, 2015 and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements, as listed in the table of contents.

**Management's Responsibility for the Financial Statements**

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

**Auditor's Responsibility**

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

Accordingly, we express no such opinion. An audit also includes evaluation of the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## **Opinions**

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, its discretely presented component unit and each major fund of the Commission as of June 30, 2015, and the respective change in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## **Emphasis of Matter**

### *Change in Accounting Principle*

As discussed in Note 9 to the financial statements, in the fiscal year ended June 30, 2015, the Commission adopted the provisions of Government Accounting Standard Board Statement (GASBS) Number 68, *Accounting and Financial Reporting for Pensions – an Amendment of GASB Statement Number 27*. As a result of the implementation of GASBS 68, the Commission reported a restatement for the change in accounting principle. Our opinion is not modified with respect to this matter.

## **Other Matters**

### *Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis and budgetary comparison information on pages 4 through 7 and on page 33 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquires of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

## **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated February 26, 2016 on our consideration of the Commission's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal controls over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the result of our audit.

### *Other Information*

Our audit was conducted for the purpose of forming opinions on the basic financial statements of the Commission 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 and 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 is the responsibility of management and was derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

*Thomson Black & Veatch Company*

February 26, 2016

## MANAGEMENT'S DISCUSSION AND ANALYSIS

In accordance with Section 14.29 (2) Florida Statutes, the Florida Commission on Community Service (the Commission) is administratively housed within the Executive Office of the Governor and independently exercises the responsibilities required to comply with the Florida Volunteer and Community Service Act of 2001, the National and Community Service Trust Act of 1993 (Federal Law), and other provisions of state law.

Expenditures for the year totaled \$17,927,315 consisting of \$8,182,702 (46%) in sub-grants to partner organizations, \$7,830,279 (44%) in program matching expenditures, \$1,268,138 (7%) in personnel costs, and \$646,196 (4%) in operating expenses. Of the \$18 million administered by the Commission during the course of the year, a total of \$16 million (89% of the total funding) was sub-granted to and expended by 31 Florida sub-grantees.

The Commission provided oversight, administrative support, and pass-through grant funding for these 31 sub-grantees, which include nonprofit organizations, governmental entities and local municipalities and organizations. During the audit period each sub-grantee entered into a standard contract with the Commission requiring compliance with State and Federal laws as well as meeting all applicable grant requirements.

Over the course of the 2014-2015 fiscal year, the 31 sub-grantee organizations used their sub-grants and other resources to support 1,279 AmeriCorps members who provided 1.7 million hours of service across Florida, valued at \$39 million. Volunteer Florida's 1,279 AmeriCorps members providing education-focused program served approximately 49,000 students in 268 Florida schools. Volunteer Florida's AmeriCorps members were eligible for \$6.4 million in college scholarships as a result of their service.

### Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the Commission's basic financial statements. The Commission's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. Also included in this discussion and analysis is supplementary information intended to provide additional detail to support these financial statements.

***Government-wide financial statements.*** The *government-wide financial statements* are designed to provide readers with a broad overview of the Commission's finances, in a manner similar to a private-sector business.

The *statement of net position* presents information on all of the Commission's assets and liabilities, with the difference between the two reported as *net position*. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the Commission is improving or deteriorating.

The *statement of activities* presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., earned but unused vacation leave).

## MANAGEMENT'S DISCUSSION AND ANALYSIS - Continued

The government-wide financial statements include not only the Commission itself (known as the *primary government*), but also a legally separate Foundation for which the Commission is financially accountable. Financial information for this component unit is reported separately from the financial information presented for the primary government itself. The government-wide financial statements can be found on pages 8 - 9 of this report.

***Fund financial statements.*** A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The Commission, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. The Commission has one fund category – the governmental fund.

***Governmental funds.*** *Governmental funds* are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*. The Commission maintains one individual governmental fund, the special revenue fund. The basic governmental fund financial statements can be found on pages 10 - 12 of this report.

***Notes to the financial statements.*** The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes to the financial statements can be found on pages 14 - 32 of this report.

***Other information.*** In addition to the basic financial statements and accompanying notes, this report also presents certain *required supplementary information* concerning the Commission's budgetary information. Required supplementary information can be found on pages 33 - 35 of this report.

### **Government-wide Financial Analysis**

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the Commission, assets exceeded liabilities by \$110,093 before the GASB 68 adjustment but net position decreased to a deficit of \$462,230 through the implementation of GASB 68.

## MANAGEMENT'S DISCUSSION AND ANALYSIS - Continued

The following table presents the Commission's condensed Statement of Net Position as of June 30, 2015 and 2014:

	2015	2014*
Total assets	\$ 2,045,151	\$ 2,414,164
Total deferred outflows <i>related</i> to pensions	87,959	-
Total liabilities	2,320,533	2,280,741
Total deferred inflows related to pensions	274,807	-
Net position	\$( 462,230)	\$ 133,423

The following table presents the Commission's condensed Statement of Activities for the fiscal years ended June 30, 2015 and 2014:

	2015	2014*
Total revenue	\$ 17,948,580	\$ 17,173,561
Total expenditures	17,927,315	17,140,023
Change in net position	\$ 21,265	\$ 33,538

\* Balances for June 30, 2014 have not been restated for adjustments to beginning net position in the fiscal year ended June 30, 2015 due to implementations of GASB No. 68. See also Note 5 to the financial statements.

The balance in *unrestricted net position* may be used to meet the Commission's ongoing obligations.

**Governmental activities.** Net position decreased by \$595,653. The implementation of GASB 68 accounted for \$619,918 of the decreases.

### Financial Analysis of the Government's Funds

As noted earlier, the Commission uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

**Governmental funds.** The focus of the Commission's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the Commission's financing requirements. In particular, *unassigned fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of the end of the current fiscal year, the Commission's governmental funds reported combined ending fund balances of \$228,758, an increase of \$8,137 in comparison with the prior year. All of this total amount is classified as *assigned fund balance*.

The special revenue fund accounts for revenue sources that are restricted to expenditure for specific purposes for the Commission. At the end of the current fiscal year, total fund balance of the special revenue fund was \$228,758.

## **MANAGEMENT'S DISCUSSION AND ANALYSIS - Continued**

### **Requests for Information**

Questions concerning any of the information provided in this report or requests for additional information should be addressed to Bonnie Hazleton, Chief Operating Officer; The Florida Commission on Community Service.

**FLORIDA COMMISSION ON COMMUNITY SERVICE**  
**STATEMENT OF NET POSITION**  
**June 30, 2015**

	<u>Governmental Activities</u>	<u>Component Unit</u>
<b>ASSETS</b>		
Cash and cash equivalents	\$ 109,270	\$ 609,479
Grant receivables	1,856,170	-
Other receivables	<u>79,711</u>	<u>16,144</u>
<b>TOTAL ASSETS</b>	<u>2,045,151</u>	<u>625,623</u>
Deferred outflows related to pensions	<u>87,959</u>	<u>-</u>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities	1,816,393	50,708
Accrued leave	118,665	-
Net pension liability	<u>385,475</u>	<u>-</u>
<b>TOTAL LIABILITIES</b>	<u>2,320,533</u>	<u>50,708</u>
Deferred inflows related to pensions	<u>274,807</u>	<u>-</u>
<b>NET POSITION</b>		
Unrestricted (deficit)	\$( <u>462,230</u> )	\$ <u>574,915</u>

See accompanying notes.

**FLORIDA COMMISSION ON COMMUNITY SERVICE**  
**STATEMENT OF ACTIVITIES**  
**Year Ended June 30, 2015**

Functions/Programs	Expenses	Program Revenues	Net (Expenses) Revenues and Changes in Net Position	
		Operating Grants and Contributions	Primary Government Governmental Activities	Component Unit
<b>PRIMARY GOVERNMENT</b>				
Government activities:				
Volunteer program services	\$ <u>17,927,315</u>	\$ <u>17,948,224</u>	\$ 20,909	
<b>TOTAL GOVERNMENT ACTIVITIES</b>	<b>\$ <u>17,927,315</u></b>	<b>\$ <u>17,948,224</u></b>	<b>\$ 20,909</b>	
<b>COMPONENT UNIT:</b>				
The Volunteer Florida Foundation, Inc.	\$ <u>547,228</u>	\$ <u>237,722</u>	-	\$ ( 309,506)
<b>GENERAL REVENUES</b>				
Grants and contributions not restricted to specific programs			-	149,529
Unrestricted investment earnings			356	<u>23</u>
<b>TOTAL GENERAL REVENUES</b>			<b>356</b>	<b><u>149,552</u></b>
<b>CHANGE IN NET POSITION</b>			<b>21,265</b>	<b>( 159,954)</b>
<b>NET POSITION, BEGINNING OF YEAR, as restated</b>			<b>( 483,495)</b>	<b><u>734,869</u></b>
<b>NET POSITION, END OF YEAR</b>			<b>\$ ( 462,230)</b>	<b>\$ <u>574,915</u></b>

See accompanying notes.

**FLORIDA COMMISSION ON COMMUNITY SERVICE  
BALANCE SHEET  
GOVERNMENTAL FUND  
June 30, 2015**

	<u>Special Revenue Fund</u>
<b><u>ASSETS</u></b>	
<b>CURRENT ASSETS</b>	
Cash and cash equivalents	\$ 109,270
Grant receivables	1,856,170
Other receivables	<u>79,711</u>
	<b>\$ <u>2,045,151</u></b>
<b><u>LIABILITIES AND NET FUND BALANCE</u></b>	
<b>CURRENT LIABILITIES</b>	
Accounts payable and accrued liabilities	\$ 1,816,393
<b>FUND BALANCE</b>	
Assigned fund balance	<u>228,758</u>
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<b>\$ <u>2,045,151</u></b>

See accompanying notes.

**FLORIDA COMMISSION ON COMMUNITY SERVICE  
BALANCE SHEET  
GOVERNMENTAL FUND  
June 30, 2015**

AMOUNTS REPORTED FOR “GOVERNMENTAL ACTIVITIES” IN STATEMENT OF NET POSITION ARE DIFFERENT BECAUSE:

Fund balance – Governmental Fund		\$ 228,758
Long-term liabilities, including accrued leave, are not due and payable in the current period and, therefore, are not reported in the fund financial statements.		( 118,665)
<p>On the governmental fund statements, a net pension liability is not recorded until an amount is due and payable and the pension plan’s fiduciary net position is not sufficient for payment of those benefits (no such liability exists at the end of the current fiscal year). On the Statement of Net Position, the Commission’s proportionate share of the net pension liability of the cost – sharing defined benefit pension plans in which the Commission participates, is reported as a noncurrent liability. Additionally, deferred outflows and deferred inflows related to pensions are also reported in accordance with GASB Statement No. 68.</p>		
Net pension liability	\$ ( 385,475)	
Deferred outflows related to pensions	87,959	
Deferred inflows related to pensions	( 274,807)	( 572,323)
 NET POSITION OF GOVERNMENTAL ACTIVITIES		 \$( <u>462,230</u> )

See accompanying notes.

**FLORIDA COMMISSION ON COMMUNITY SERVICE  
STATEMENT OF REVENUES, EXPENDITURES,  
AND CHANGES IN FUND BALANCE  
GOVERNMENTAL FUND  
Year Ended June 30, 2015**

	<u>Special Revenue Fund</u>
<b>REVENUES</b>	
Federal grants	\$ 9,081,500
Program matching contributions	7,830,279
State of Florida funds	989,452
Other income	<u>47,349</u>
<b>TOTAL REVENUES</b>	<b>17,948,580</b>
 <b>EXPENDITURES</b>	
Current:	
Volunteer program services:	
Sub-grantee transfers	8,182,702
Program matching expenditures	7,830,279
Personnel services	1,281,266
Operating expenses	<u>646,196</u>
<b>TOTAL EXPENDITURES</b>	<b><u>17,940,443</u></b>
<b>NET CHANGE IN FUND BALANCE – GOVERNMENTAL FUND</b>	<b>8,137</b>
 <b>ASSIGNED FUND BALANCE, BEGINNING OF YEAR, as restated</b>	 <b><u>220,621</u></b>
<b>ASSIGNED FUND BALANCE, END OF YEAR</b>	<b>\$ <u>228,758</u></b>

See accompanying notes.

**FLORIDA COMMISSION ON COMMUNITY SERVICE  
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCE OF GOVERNMENTAL FUND TO THE  
STATEMENT OF ACTIVITIES  
Year Ended June 30, 2015**

AMOUNTS REPORTED FOR “GOVERNMENTAL  
ACTIVITIES” IN STATEMENT OF ACTIVITIES ARE  
DIFFERENT BECAUSE:

Net Change In Fund Balance		
– Governmental Fund	\$	8,137
Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds		
Increase in accrued leave	(	31,467)
Government funds report contributions to defined benefit pension plans as expenditures. However, in the Statement of Activities, the amount contributed to defined benefit pension plans reduces future net pension liability and is reported as part of deferred outflows of resources.		
		59,022
In the Statement of Activities, pension expense is recorded for the Commission’s proportionate share of collective pension expense of the cost-sharing defined benefit plans in which the Commission participates. Also included in pension expense are amounts required to be amortized in accordance with GASB Statement No. 68.		
	(	<u>14,427)</u>
<b>CHANGE IN NET POSITION OF  GOVERNMENTAL ACTIVITIES</b>	<b>\$</b>	<b><u>21,265</u></b>

See accompanying notes.

**FLORIDA COMMISSION ON COMMUNITY SERVICE**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended June 30, 2015**

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

Reporting Entity

These financial statements are intended to present the financial position and results of operations of the Florida Commission on Community Service (the “Commission”). The Commission is a component unit of the State of Florida and is included in the State of Florida’s annual financial report. The financial statements contained herein represent the financial transactions of only the Commission and its discretely presented component unit, Volunteer Florida Foundation, Inc. (“the Foundation”).

The Commission was established in 1994 by the Florida Legislature in response to the National and Community Service Trust Act of 1993. Section 14.29, Florida Statutes, specifies that The Commission shall be administratively housed within the Executive Office of the Governor (EOG) and shall independently exercise the responsibilities required to comply with the Florida Volunteer and Community Service Act of 2001, the National and Community Service Trust Act of 1993, and other provisions of state law. The Commission grants funds to Florida AmeriCorps and National Service programs; encourages volunteerism for all citizens, including youth, seniors and individuals with disabilities; promotes volunteerism for disaster preparedness and response; and helps to strengthen and expand volunteer centers in Florida.

Pursuant to State law, the Commission established a direct-support organization, Volunteer Florida Foundation, Inc. to receive, hold, and administer property and funds and to make expenditures to or for the benefit of the Commission programs. On April 22, 2010, the Commission and the Foundation severed their relationship with the terms of the separation detailed in a settlement agreement. Among other provisions, the agreement required the Foundation to make a one-time payment of \$210,565 to the Commission. In accordance with Section 14.29(9), Florida Statutes, a new direct-support organization was formed by the Commission on May 5, 2010, called Volunteer Florida Foundation, Inc.

The Commission is a governmental entity whose activities are accounted for in a special revenue fund.

Discretely Presented Component Unit

The component unit column in the governmental-wide financial statements includes the financial data of the Commission’s component unit.

The Foundation is a separate not-for-profit corporation organized and operated as a direct-support organization to receive, hold, invest, and administer property and to make expenditures to and for the benefit of the Commission. Because of the nature of its relationship with the Commission, the Foundation is considered a component unit.

The financial data reported on the accompanying statements were derived from the Foundation’s audited financial statements for the fiscal year ended June 30, 2015. These statements were audited under Florida Statute 215.981 as annual expenditures of the Foundation exceeded \$100,000 for the year then ended June 30, 2015.

**FLORIDA COMMISSION ON COMMUNITY SERVICE**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended June 30, 2015**

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

Description of Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. *Governmental activities* are supported by taxes and intergovernmental revenues.

As a branch of government that does not levy taxes, the Commission is funded by appropriations of the Florida Legislature through the Florida Department of Education and Florida Division of Emergency Management. The Commission is also funded by indirect charges to its federally awarded grant programs funded through the Corporation of National Community Service. The government-wide financial statements present this activity as a special revenue fund.

Basis of Presentation - Government-Wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds. Separate financial statements are provided for governmental funds.

As discussed earlier, the government has one discretely presented component unit. The component unit is shown in a separate column in the government-wide financial statements.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the government's funds. The emphasis of fund financial statements is on major governmental funds. The Commission reports the following major governmental fund:

The *special revenue fund* is used to account for the proceeds of specific revenue sources (other than special assessments or expendable trusts) that are legally restricted to expenditures for specific purposes.

Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources or economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

**FLORIDA COMMISSION ON COMMUNITY SERVICE**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended June 30, 2015**

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

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the government considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Contributions and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year end). All other revenue items are considered to be measurable and available only when cash is received by the government.

Assets, Liabilities and Net Position/Fund Balance

**1. Deposits and investments**

The Commission's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition.

**2. Capital Assets**

The Commission has established a capitalization threshold of \$5,000 for property expected to benefit the operations of the organization for multiple years to be considered.

- A capital asset is defined as a unit of tangible property that has an economic useful life of more than 12 months; and was acquired or produced for a cost of more than \$5,000, including acquisition and installation costs on the same invoice. Capital Assets must be capitalized and depreciated for financial statement purposes.

**FLORIDA COMMISSION ON COMMUNITY SERVICE**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended June 30, 2015**

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

- The cost of all property acquired through federal or state funds will be clearly designated on the Statement of Financial Position as Paid in Capital, including depreciation of such assets.
- Capital Assets include building and improvements.
- Property purchased meeting the fixed asset definition is tagged with a pre-numbered asset tag noting Volunteer Florida and added to the list of assets maintained by the Finance Department. This list is categorized by type of fixed asset, i.e. buildings, furniture and equipment, plant assets, etc., and includes the asset number, date of installation, cost including taxes, shipping and installation fees, and life expectancy for depreciation purposes. A copy of the invoice(s) should be maintained with these asset records until the asset is sold or deleted.

**3. Long-term obligations**

In the government-wide financial statements long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities statement of net position.

**4. Deferred Outflows / Inflows of Resources**

In addition to assets, the statement of financial position will sometimes report a separate section for *deferred outflows of resources*. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to future periods and will not be recognized as an outflow of resources (expense/expenditure) until then.

The Commission has one item that qualifies for reporting as deferred outflows of resources, the *deferred outflows related to pensions*, is reported in the government-wide statement of net position. The deferred outflows related to pensions are an aggregate of items related to pensions as calculated in accordance with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. The deferred outflows related to pensions will be recognized as either pension expense or a reduction in the net pension liability in future reporting years. Details on the composition of the deferred outflows related to pensions are further discussed in Note 5.

In addition to liabilities, the statement of financial position will sometimes report to separate section for deferred inflows or resources. The separate financial statement element, deferred inflows or resources, represents an acquisition of net position that applies to future periods and will not be recognized as an inflow or resources (revenue) until that time. The Commission has one item that qualifies for reporting as deferred inflows of resources.

The item reported as deferred inflows or resources is the deferred inflow related to pensions reported in the government-wide statement of net position. The deferred inflows related to pensions are an aggregate of items related to pensions calculated in accordance with GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*. The deferred inflows related to pensions will be recognized as a reduction to pension expense in future reporting years. Details on the composition of the deferred inflows related to pensions are further discussed in Note 5.

**FLORIDA COMMISSION ON COMMUNITY SERVICE**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended June 30, 2015**

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

**5. *Pensions / Net Pension Liability***

In the government-wide financial statements, net pension liability represents the Commission's proportionate share of the net pension liability of the cost-sharing pension plans in which it participates. This proportionate amount represents a share of the present value of projected benefit payments to be provided through the cost-sharing pension plan to current active and inactive employees that is attributed to those employees' past periods of service (total pension liability), less the amount of the cost-sharing pension plan's fiduciary net position.

The Commission participates in both the Florida Retirement System (FRS) defined benefit pension plan and the Health Insurance Subsidy Program (HIS) defined benefit plan administered by Florida Division of Retirement (collectively, FRS/HIS).

For purpose of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the fiduciary net position of the FRS/HIS and additions to/deductions from FRS/HIS's fiduciary net position have been determined on the same basis as they are reported by FRS/HIS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefits terms. Investments are reported at fair value.

**6. *Use of estimates***

The preparation of these financial statements in conformity with accounting principles generally accepted in the United States of America requires the Commission to make estimates and assumptions based on analytical methods in determining depreciation and various accruals. Actual results may differ from those estimates.

**FLORIDA COMMISSION ON COMMUNITY SERVICE**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended June 30, 2015**

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

***7. Net position flow assumption***

Sometimes the Commission will fund outlays for a particular purpose from both restricted (e.g., grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the Commission’s policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

***8. Fund balance flow assumptions***

Sometimes the Commission will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied.

It is the Commission’s policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

***9. Fund balance policies***

Fund balance of governmental funds is reported in various categories based on the nature of any limitations requiring the use of resources for specific purposes. The government itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance).

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the Commission’s highest level of decision-making authority.

The Commission’s Board is the highest level of decision making authority for the Commission that can, by adoption of a resolution prior to the end of the fiscal year, commit fund balance. Once adopted, the limitation imposed by the ordinance remains in place until a similar action is taken (the adoption of another ordinance) to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the Commission for specific purposes but do not meet the criteria to be classified as committed. The Commission Board may assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year’s appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

**FLORIDA COMMISSION ON COMMUNITY SERVICE**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended June 30, 2015**

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

Subsequent Events

Subsequent events were evaluated through February 26, 2016, which is the date the financials statements were available to be released. As of this date, no subsequent events were noted.

**NOTE 2 - BUDGETARY PROCESS**

Pursuant to its Plan of Operation, the Commission shall adopt an annual operating budget and program work plan for each fiscal year. The program work plan shall clearly outline the annual objectives of the Commission relative to duties and responsibilities and provide an anticipated schedule for completion of those objectives. The budget and work plan serves as the basis for funding appropriated by the Florida Legislature. The budget is adopted on the modified accrual basis of accounting.

**NOTE 3 – ACCRUED LEAVE**

It is the Commission’s policy to permit employees to accumulate earned but unused vacation and sick pay benefits. Vacation pay and sick pay are accrued when occurred in the government-wide statements. A liability for these amounts is reported in governmental funds only if they have matured, for example as a result of employee resignation and retirement. As of June 30, 2015 accrued leave of \$118,665 is reported in the Statement of Net Position.

**NOTE 4 - OPERATING LEASE**

On July 30, 2013, the Commission entered into a sixty-two (62) month lease agreement for office space. The lease is only cancellable contingent on the Commission losing a significant amount of their funding. The lease is accounted for as an operating lease. In governmental funds, lease payments are recorded as expenditures when paid and incurred. Rental expenditures for the year ended June 30, 2015 amounted to \$69,932.

Future minimal lease commitments are as follows:

June 30, 2015	\$ 69,904
2016	71,896
2017	73,889
2018	<u>6,310</u>
	\$ <u>221,999</u>

**FLORIDA COMMISSION ON COMMUNITY SERVICE**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended June 30, 2015**

**NOTE 5 – RETIREMENT**

**A. General Information about the Florida Retirement System (FRS)**

The Florida Retirement System (FRS) was created by Chapter 121, Florida Statutes. The FRS was created to provide a defined benefit pension plan for participating public employees. The FRS was amended in 1998 to add the Deferred Retirement Option Program (DROP) under the defined benefit plan and amended in 2000 to provide a defined contribution plan alternative to the defined benefit plan for FRS members effective July 1, 2002. This integrated defined contribution pension plan is the FRS Investment Plan. Chapter 112, Florida Statutes, established the Retiree Health Insurance Subsidy (HIS) Program, a cost-sharing multiple-employee defined benefit pension plan to assist retired members of any state-administered retirement system in paying the costs of health insurance.

Essentially all regular employees of the Commission are eligible to enroll as members of the State administered Florida Retirement System (FRS). Provisions relating to the FRS are established by Chapter 121 and 122, Florida Statutes; Chapter 112, Part IV, Florida Statutes; Chapter 238, Florida Statutes; and Florida Retirement System Rules, Chapter 60S, Florida Administrative Code; wherein eligibility, contributions, and benefits are defined and described in detail. Such provisions may be amended at any time by further action from the Florida Legislature.

The FRS is a cost sharing, multiple employer public-employee retirement system with two defined benefit plans and other nonintegrated programs administered by the Department of Management Services, Division of Retirement. A comprehensive annual financial report of the FRS, which includes its financial statements, required supplementary information, actuarial report, and other relevant information, is available from the Florida Department of Management Services, Division of Retirement. The comprehensive annual financial report of the FRS is available by mail at P.O. Box 9000, Tallahassee, Florida 32315-9000; by telephone toll free at (844) 377-1888 or (850) 907-6500; by email at rep@dms.myflorida.com; or at the Division's Web site ([http://www.dms.myflorida.com/workforce\\_operations/retirement/publications](http://www.dms.myflorida.com/workforce_operations/retirement/publications)).

**B. Defined Benefit Pension Plans**

The Commission follows GASB Statement No. 68, Accounting and Financial Reporting for Pensions, for reporting the employers' proportionate share of the net pension liabilities for the FRS and HIS defined benefit pension plans.

**FLORIDA COMMISSION ON COMMUNITY SERVICE**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended June 30, 2015**

**NOTE 5 – RETIREMENT (Continued)**

**Florida Retirement System (FRS) Defined Benefit Pension Plan**

*Plan Description* - The FRS Pension Plan (Plan) is a cost-sharing multiple-employer defined benefit pension plan, with a Deferred Retirement Option Program (DROP) for eligible employees. The general classes of membership are as follows:

- Regular Class- Members of the FRS who do not qualify for membership in the other classes.
- Senior Management Service Class (SMSC) – Members in senior management level positions.
- Elected Officers’ Class (EOC) – Elected Members.

Employees enrolled in the Plan prior to July 1, 2011, vest at six years of creditable service and employees enrolled in the Plan on or after July 1, 2011, vest at eight years of creditable service. All vested members, enrolled prior to July 1, 2011, are eligible for normal retirement benefits at age 62 or at any age after 30 years of service. All members enrolled in the Plan on or after July 1, 2011, once vested, are eligible for normal retirement benefits at age 65 or any time after 33 years of creditable service. Members of the Plan may include up to 4 years of credit for military service toward creditable service. The Plan also includes an early retirement provision however, there is a benefit reduction for each year a member retires before his or her normal retirement date. The Plan provides retirement, disability, death benefits, and annual cost-of-living adjustments to eligible participants.

DROP, subject to provisions of Section 121.091, Florida Statutes, permits employees eligible for normal retirement under the Plan to defer receipt of monthly benefit payments while continuing employment with an FRS employer. An employee may participate in DROP for a period not to exceed 60 months after electing to participate. During the period of DROP participation, deferred monthly benefits are held in the FRS Trust Fund and accrue interest. The net pension liability does not include amounts of DROP participants, as these members are considered retired and are not accruing additional pension benefits.

*Benefits Provided* - Benefits under the FRS Pension Plan are computed on the basis of age, average final compensation, creditable years of service, and accrual value by membership class. Members are eligible for in-line-of-duty or regular disability and survivors’ benefits. Pension benefits of retirees and annuitants are increased each July 1 by a cost-of-living adjustment. As provided in Section 121.101, Florida Statutes, if the member is initially enrolled in the FRS before July 1, 2011, and all service credit was accrued before July 1, 2011, the annual cost-of-living adjustment is 3 percent per year. If the member is initially enrolled before July 1, 2011, and has service credit on or after July 1, 2011, there is an individually calculated cost-of-living adjustment. The annual cost-of-living adjustment is a proportion of 3 percent determined by dividing the sum of the pre-July 2011 service credit by the total service credit at retirement

**FLORIDA COMMISSION ON COMMUNITY SERVICE**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended June 30, 2015**

**NOTE 5 – RETIREMENT (Continued)**

multiplied by 3 percent. FRS Pension Plan members initially enrolled on or after July 1, 2011, will not have a cost-of-living adjustment after retirement. Terms of the benefits provided by the Plan may be amended only by the State Legislature with a change in the Statutes governing the Plan.

**Contributions** - The State of Florida establishes contribution rates for participating employers and employees. The Commission employer and employee contribution rates are established in section 121.71, Florida Statutes. Employer contribution rates under the uniform rate structure (a blending of both the FRS Pension Plan and Investment Plan rates) are recommended by the Plan actuary but set by the Legislature. Statues require any unfunded actuarial liability be amortized over 30 plan years. Contribution rates during the 2014-15 fiscal year were as follows.

Class	Percent of Gross Salary	
	Employee	Employer (A)
Florida Retirement System, Regular	3.00	7.37
Florida Retirement System, Senior Management Service	3.00	21.14
Deferred Retirement Option Program- Applicable to Members from All of the Above Classes	0.00	12.28
Florida Retirement System, Reemployment Retiree	(B)	(B)

(A) Employer rates include 1.26 percent for the retiree health insurance subsidy program. Also, employer rates, other than for DROP participants, include 0.04 percent for administrative costs of the Investment Plan.

(B) Contribution rates are dependent upon the retirement class in which the employee was reemployed.

The Commission’s contributions to the FRS Pension Plan (not including the 1.26 percent HIS Program Contributions or employee contributions) totaled \$61,370 for the fiscal year ended June 30, 2015. Employee contributions totaled \$12,281 for the same period.

**Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions** - At June 30, 2015, the Commission reported a liability of \$109,652 for its proportionate share of the FRS Pension Plan net pension liability. The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2014. The Commission proportionate share of the net pension liability was based on accrued retirement contributions for employers that were members of the FRS Pension Plan during the fiscal year

**FLORIDA COMMISSION ON COMMUNITY SERVICE**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended June 30, 2015**

**NOTE 5 – RETIREMENT (Continued)**

ended June 30, 2014. At June 30, 2014, the Commission’s proportionate share was 0.0018 percent, which was a decrease of 0.0003 percent from its proportionate share of 0.0021 percent measured as of June 30, 2013.

For the year ended June 30, 2015 the Commission recognized pension expense of \$15,742 for the FRS Pension Plan. At June 30, 2015, the Commission reported deferred outflows of resources and deferred inflows of resources related to pensions for the FRS Pension Plan from the following sources:

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Differences between expected and actual experience	\$ -	\$ 6,786
Changes in assumptions	18,990	-
Net difference between projected and actual earnings on pension plan investments	-	182,918
Changes in proportion and differences between Commission contributions and proportionate share contributions	-	49,766
Commission contributions subsequent to the measurement date	<u>46,601</u>	<u>-</u>
Total	\$ <u>65,591</u>	\$ <u>239,470</u>

The deferred outflows of resources related to pensions totaling \$46,601 resulting from Commission contributions subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported for the FRS Pension Plan as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year <u>Ending June 30,</u>	Amount <u>Recognized</u>
2016	\$(56,074)
2017	(56,074)
2018	(56,074)
2019	(56,073)
2020	2,973
Thereafter	892

**FLORIDA COMMISSION ON COMMUNITY SERVICE  
NOTES TO FINANCIAL STATEMENTS  
Year Ended June 30, 2015**

**NOTE 5 – RETIREMENT (Continued)**

**Actuarial Assumptions** - The total pension liability for the FRS Pension Plan was determined by an actuarial valuation as of the valuation date, calculated based on the discount rate and actuarial assumptions below.

Valuation date	July 1, 2014
Measurement date	June 30, 2014
Discount rate	7.65%
Long-term expected rate return, net of investment expense	7.65%
Municipal bond rate	N/A
Inflation	2.60%
Salary increase, including inflation	3.25%
Mortality	Generational RP-2000 with Projection Scale BB
Actuarial cost method	Entry Age Normal

The actuarial assumptions that determined the total pension liability of the FRS Pension Plan as of June 30, 2014, were based on the results of an actuarial experience study for the period of July 1, 2008 through June 30, 2013.

The changes in actuarial assumptions for demographic and economic assumption (all of the above assumptions except actuarial cost method) correspond to changes in the same assumptions in the FRS actuarial study for funding purposes. These changes were approved by the 2014 FRS Actuarial Assumptions Conference. The changes are explained below:

- The discount rate and long-term expected rate of return, net of investment expense were both reduced since prior actuarial valuation by 0.10 percent from 7.75 percent to 7.65 percent to increase the likelihood that FRS will meet or exceed its assumed investment return in future years.
- The assumed inflation rate was decreased from 3.00 percent in July 1, 2013 valuation to 2.60 percent in the July 1, 2014 valuation in order to bring the rate in line with the combined Social Security intermediate long-term and lower near-term assumptions.
- The salary increase assumption, including inflation was decreased by 0.75 percent from 4.00 percent to 3.25 percent. The decrease was due to two factors, a decrease in inflation as previously explained and a decrease in real wage growth. The decrease in real wage growth was made to better align with the trailing 10-year growth in payroll as well as to be in a reasonable range based on observed national data and Social Security Administration’s forward-looking assumption sets.
- The mortality assumption was changed to incorporate Projection Scale BB in the July 1, 2014 actuarial valuation, in place of the Projection Scale AA previously used. The use of Scale BB allowed FRS to use a standard Society of Actuaries mortality table for each membership class/gender group without additional adjustment.

**FLORIDA COMMISSION ON COMMUNITY SERVICE**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended June 30, 2015**

**NOTE 5 – RETIREMENT (Continued)**

**Discount Rate** - The discount rate used to measure the total pension liability for the FRS Pension Plan disclosed above is based on a projection of cash flows that assumed that employee contributions will be made at the current contribution rate and that contributions from participating members will be made at statutorily required rates, actuarially determined. Based on those assumptions, the FRS Pension Plan’s fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**Long-Term Expected Rate of Return** - To develop an analytical basis for the selection of long-term expected rate of return assumption for the FRS Pension Plan, the 2014 FRS Actuarial Assumptions conference reviewed long-term assumptions developed by multiple contracted capital market assumptions teams. The table below shows resulting assumptions for each of the asset classes in which the plan was invested based on the long-term target asset allocation. The allocation policy’s description of each asset class was used to map the target allocation to the asset classes shown below. Each asset class assumption is based on the consistent set of underlying assumption, and includes an adjustment for the inflation assumption. These assumptions are not based on historical returns, but instead are based on a forward-looking capital market economic model. The expected real rate of return is presented in arithmetic means.

Asset Class	Target Allocation	Long – Term Arithmetic Expected Real Rate of Return
Cash	1.00%	3.11%
Intermediate – Term Bonds	18.00%	4.18%
High Yield Bonds	3.00%	6.79%
Broad US Equities	26.50%	8.51%
Developed Foreign Equities	21.20%	8.66%
Emerging Market Equities	5.30%	11.58%
Private Equity	6.00%	11.80%
Hedge Funds / Absolute Return	7.00%	5.81%
Real Estate (Property)	12.00%	7.11%
Total	<u>100.00%</u>	

**FLORIDA COMMISSION ON COMMUNITY SERVICE  
NOTES TO FINANCIAL STATEMENTS  
Year Ended June 30, 2015**

**NOTE 5 – RETIREMENT (Continued)**

**Sensitivity of the Commissions Proportionate Share of the Net Position Liability of Changes in the Discount Rate** - The following presents the Commission’s proportionate share of the net pension liability of the FRS Pension Plan calculated using the discount rate of 7.65 percent. Also presented is what the Commission’s proportionate share of the FRS Pension Plan net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.65 percent) or 1-percentage-point higher (8.65 percent) than the current rate.

	<u>1% Decrease (6.65%)</u>	<u>Current Discount Rate (7.65%)</u>	<u>1% Increase (8.65%)</u>
Commission’s proportionate share of the FRS Pension Plan net pension liability, (asset)	\$ <u>468,996</u>	\$ <u>109,652</u>	\$ <u>( 189,254)</u>

**Retiree Health Insurance Subsidy (HIS) Program Defined Benefit Pension Plan**

**Plan Description** - The HIS Pension Plan is a cost-sharing multiple-employer defined benefit pension plan established to provide a monthly subsidy payment to retired members of any state-administered retirement system in order to assist such retired members in paying the cost of health insurance. Persons are eligible for health insurance subsidy payments who are retired under a state-administered retirement system, or a beneficiary who is a spouse or financial dependent entitled to receive benefits under a state-administered retirement system except those individuals who are pension recipients of health insurance coverage under Section 121.10, 237.08 (18)(a) and 250.22, Florida Statutes, or recipients of health insurance coverage under Section 110.1232, Florida Statutes or any other special pension or relief act are not eligible for such pension payments. A person is deemed retired from a state-administered retirement system when he or she terminates employment with all employers participating in the Florida Retirement System and:

- For a member of the FRS investment plan, the participant meets the age or service requirements to qualify for normal retirement per Section 121.021 (29), Florida Statutes and meets the definition of retiree in Section 121.4501(2), Florida Statutes.
- For a member of the FRS defined benefit pension plan, or any employee who maintains creditable service under the pension plan and the investment plan, the member begins drawing retirement benefits from the pension plan.

Any person retiring on or after July 1, 2001, as a member of the Florida Retirement System, including a member of the investment plan, must satisfy the vesting requirements for his or her membership class under the pension plan as administered under Chapter 121, Florida Statutes. Any person retiring due to disability must qualify for a regular or in-line-of-duty disability benefit per provisions under Chapter 112, Florida Statutes.

**FLORIDA COMMISSION ON COMMUNITY SERVICE**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended June 30, 2015**

**NOTE 5 – RETIREMENT (Continued)**

***Benefits Provided*** - The benefit of the HIS Pension Plan is a monthly payment to assist retirees of state-administered retirement systems in paying their health insurance costs and is administered by the Department of Management Services, Division of Retirement. HIS benefits are not guaranteed and are subject to annual legislature appropriation. In the event the legislature appropriation or available funds fail to provide full subsidy benefits to all participants, benefits may be reduced or canceled.

For the fiscal year ended June 30, 2015, eligible retirees and beneficiaries received a monthly HIS payment equal to the number of years of creditable service completed at the time of retirement multiplied by \$5. The payments are at least \$30 but no more than \$150 per month, pursuant to Section 112.363, Florida Statutes. To be eligible to receive a HIS benefit, a retiree under a state-administered retirement system must provide proof of health insurance coverage, which can include Medicare. Terms of the benefits provided by the Plan may be amended only by the State Legislature with a change in Statutes governing the Plan.

***Contributions*** - The HIS Pension Plan is funded by required contributions from FRS participating employers as set by the Florida Legislature. Employer contributions are a percentage of gross compensation for all active FRS members. For the fiscal year ended June 30, 2015, the contribution rate was 1.26 percent of payroll pursuant to Section 112.363, Florida Statutes. There are no employee contributions required for the HIS Pension Plan. HIS Pension Plan contributions are deposited in a separate trust fund from which HIS payments are authorized.

The Commission's contributions to the HIS Pension Plan totaled \$12,281 for the fiscal year ended June 30, 2015.

***Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resource Related to Pension*** - At June 30, 2015, the Commission reported a liability of \$275,823 for its proportionate share of the HIS Pension Plan net pension liability. The net pension liability was measured as of June 30, 2014, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of July 1, 2014. The Commission's proportionate share of the net pension liability was based on accrued retirement contributions for employers that were member of the HIS Pension Plan during the fiscal year ended June 30, 2014. At June 30, 2014, the Commission's proportionate share was 0.0030 percent, which was a decrease of 0.0004 percent from its proportionate share of 0.0034 measured as of June 30, 2013.

**FLORIDA COMMISSION ON COMMUNITY SERVICE**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended June 30, 2015**

**NOTE 5 – RETIREMENT (Continued)**

For the year ended June 30, 2015, the Commission recognized pension expense of \$13,314 for the HIS Pension Plan. At June 30, 2015, the Commission reported deferred outflows of resources and deferred inflows of resources related to pensions for the HIS Pension Plan from the following sources.

	Deferred Outflows of <u>Resources</u>	Deferred Inflows of <u>Resources</u>
Changes in assumptions	\$ 9,815	\$ -
Net difference between projected and actual earnings on pension plan investments	132	-
Changes in proportion and differences between Commission contributions and proportionate share of contributions	-	35,337
Commission contributions subsequent to the measurement date	<u>12,421</u>	<u>-</u>
Total	<u>\$ 22,368</u>	<u>\$ 35,337</u>

The deferred outflows of resources related to pensions totaling \$12,421 resulting from Commission contributions subsequent to the measurement date, will be recognized as a reduction of the net pension liability in the year ended June 30, 2016. Other amounts reported for the HIS Pension Plan as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Fiscal Year	Amount
<u>Ending June 30,</u>	<u>Recognized</u>
2016	\$ 4,125
2017	4,125
2018	4,125
2019	4,125
2020	4,041
Thereafter	4,849

**FLORIDA COMMISSION ON COMMUNITY SERVICE  
NOTES TO FINANCIAL STATEMENTS  
Year Ended June 30, 2015**

**NOTE 5 – RETIREMENT (Continued)**

**Actuarial Assumptions** - The total pension liability for the HIS Pension Plan was determined by an actuarial valuation as of the valuation date, calculated based on the discount rate and actuarial assumptions below, and was then projected to the measurement date.

Valuation date	July 1, 2014
Measurement date	June 30, 2014
Discount rate	4.29%
Long-term expected rate of return, net of investment expense	N/A
Municipal bond rate	4.29%
Inflation	2.60%
Salary increase, including inflation	3.25%
Mortality	Generational RP-2000 with Projection Scale BB
Actuarial cost method	Entry Age Normal

The actuarial assumptions that determined the total pension liability of the HIS Pension Plan as of June 30, 2014, were based on the results of an actuarial experience study for the period July 1, 2008 through June 30, 2013.

**Discount Rate** - In general, the discount rate for calculating the total pension liability is equal to the single rate equivalent to discounting at the long-term expected rate of return for benefit payments prior to the projected depletion date. Because the HIS Pension Plan is essentially funded on a pay-as-you-go basis, the depletion date is considered to be immediate, and the single equivalent discount rate is equal to the municipal bond rate selected by the plan sponsor. The Bond Buyer General Obligation 20-Bond Municipal Index was adopted as the applicable municipal bond index.

**Long-Term Expected Rate Return** - As stated above, the HIS Pension Plan is essentially funded on a pay-as-you-go basis. As such, there is no assumption for a long-term expected rate of return on a portfolio, no assumptions for cash flows into and out of the pension plan, or assumed asset allocation.

**FLORIDA COMMISSION ON COMMUNITY SERVICE  
NOTES TO FINANCIAL STATEMENTS  
Year Ended June 30, 2015**

**NOTE 5 – RETIREMENT (Continued)**

*Sensitivity of the District’s Proportionate Share of the Net Position Liability of Changes in the Discount Rate* - The following presents the Commission’s proportionate share of the net pension liability of the HIS Pension Plan calculated using the discount rate of 4.29 percent. Also presented is what the Commission’s proportionate share of the HIS Pension Plan net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (3.29 percent) or 1-percentage-point higher (5.29 percent) than the current rate:

	1% Decrease <u>(3.29%)</u>	Current Discount Rate <u>(4.29%)</u>	1% Increase <u>(5.29%)</u>
Commission’s proportionate share of the HIS Pension Plan net pension liability	\$ <u>313,726</u>	\$ <u>275,823</u>	\$ <u>244,185</u>

**NOTE 6 – DEPOSITS**

*Custodial credit risk-deposits.* In the case of deposits, this is the risk that in the event of a bank failure, the Commission’s deposits may not be returned. At year end, the carrying amount of the Commission’s deposits was \$109,270 and the bank balance was \$727,397. Of the bank balance, \$250,000 was covered by Federal depository insurance.

**NOTE 7 – CONTINGENT LIABILITY**

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally Federal and State governments. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. The amount, if any, of expenditures which may be disallowed by a grantor cannot be determined at this time although the Commission expects amounts, if any, to be immaterial.

**NOTE 8 – CONCENTRATIONS**

The Commission receives a significant amount of its funding from the Commission for National and Community Service. A significant reduction in the level of this funding, if this were to occur, could have an adverse effect on the Commission’s programs and activities.

**FLORIDA COMMISSION ON COMMUNITY SERVICE**  
**NOTES TO FINANCIAL STATEMENTS**  
**Year Ended June 30, 2015**

**NOTE 9 – CHANGE IN ACCOUNTING PRINCIPLES AND CORRECTION OF AN ERROR**

The Commission participates in the Florida Retirement System (FRS) defined benefit pension plan and the Health Insurance Subsidy (HIS) defined benefit plan administered by Florida Division of Retirement. As a participating employer, the Commission implemented Governmental Accounting Standards Board (GASB) Statement No. 68, *Accounting and Financial Reporting for Pensions*, which required employers participating in cost-sharing multiple-employer defined benefit pension plans to report the employers' proportionate share of the net pension liabilities of the defined benefit pension plans. The requirements of this Statement are being implemented prospectively, with the Commission reporting its proportionate share of the actuarially determined liabilities of \$668,388 at July 1, 2014. In addition, the Commission reported beginning deferred outflows for contributions subsequent to measurement date of \$49,470 as of July 1, 2014.

The beginning net position of the Commission was decreased due to the adoption of a new GASB Pronouncement, Statement No. 68, *Accounting and Financial Reporting for Pensions*. GASB Statement No. 68 requires the Commission to recognize its proportionate share of the net pension liabilities and operating statement activities related to changes in the collective pension liabilities of cost-sharing multiple-employer FRS and HIS defined benefit plans. Additionally, the beginning net position and assigned fund balance have been increased to correct an error that resulted from the understatement of a grant receivable. Below is a summary of the required changes in beginning net position:

	<u>Net Pension</u>	<u>Assigned Fund Balance</u>
Beginning net position, as previously reported	\$ 65,625	\$ 152,823
Cumulative effect of change in accounting principle	( 616,918)	-
Correction of an error	<u>67,798</u>	<u>67,798</u>
Beginning net position, as restated	\$( <u>483,495</u> )	\$ <u>220,621</u>

## **SUPPLEMENTARY INFORMATION**

**FLORIDA COMMISSION ON COMMUNITY SERVICE**  
**SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**  
**BUDGET AND ACTUAL – GOVERNMENTAL FUND**  
**Year Ended June 30, 2015**

	Governmental Fund			
	Special Revenue			
	Budgeted Amounts			Variance -
	Original	Final	Actual	Favorable (Unfavorable)
<b>REVENUES</b>				
Federal grants	\$ 9,086,454	\$ 9,849,859	\$ 9,081,500	\$ (768,359)
Program matching contributions	7,534,969	7,534,969	7,830,279	295,310
State of Florida funds	983,180	983,180	989,452	6,272
Other income	-	34,600	47,349	12,749
	17,604,603	18,402,608	17,948,580	(454,028)
<b>EXPENDITURES</b>				
Current				
Volunteer Services:				
Sub-grantee transfers	8,544,750	8,544,750	8,182,702	362,048
Program matching expenditures	7,534,969	7,534,969	7,830,279	(295,310)
Personnel services	1,152,871	1,295,564	1,281,266	14,298
Operating expenses	372,013	1,027,325	646,196	381,129
TOTAL EXPENDITURES	17,604,603	18,402,608	17,940,443	462,165
<b>EXCESS OF REVENUES OVER</b>				
EXPENDITURES	\$ -	\$ -	8,137	\$ 8,137
ASSIGNED FUND BALANCE, BEGINNING OF YEAR, as restated			220,621	
ASSIGNED FUND BALANCE, END OF YEAR			\$ 228,758	

See independent auditors' report.

**FLORIDA COMMISSION OF COMMUNITY SERVICE**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**Schedule of the Commission's Proportionate Share of Net Pension Liability**  
**Florida Retirement System (FRS) Defined Benefit Pension Plan**

Commission Fiscal Year Ending June 30,	Plan Sponsor Measurement Date June 30,	Commission's Proportion of the FRS Net Pension Liability	Commission's Proportionate Share of the FRS Net Pension Liability	Commission's Covered Employee Payroll	Commission's Proportionate Share of the FRS Net Pension Liability as a Percentage of Covered Payroll	FRS Plan Fiduciary Net Position as a Percentage of Total Pension Liability
2015	2014	0.0018%	\$ 109,652	\$ 974,699	11.25%	96.09%
2014	2013	0.0021%	368,524	880,784	41.84%	88.54%

Notes:

1) The Commission implemented GASB Statement No. 68 for the fiscal year ended June 30, 2015, including a restatement as of June 30, 2014. Information for prior years is not available.

**FLORIDA COMMISSION OF COMMUNITY SERVICE**  
**REQUIRED SUPPLEMENTARY INFORMATION**  
**Schedule of the Commission's Proportionate Share of Net Pension Liability**  
**Retiree Health Insurance Subsidy (HIS) Program Defined Benefit Pension Plan**

Commission Fiscal Year Ending June 30,	Plan Sponsor Measurement Date June 30,	Commission's Proportion of the HIS Net Pension Liability	Commission's Proportionate Share of the HIS Net Pension Liability	Commission's Covered Employee Payroll	Commission's Proportionate Share of the HIS Net Pension Liability as a Percentage of Covered Payroll	HIS Plan Fiduciary Net Position as a Percentage of Total Pension Liability
2015	2014	0.0030%	\$ 275,823	\$ 974,699	28.30%	0.99%
2014	2013	0.0034%	297,864	880,784	33.82%	1.78%

Notes:

1) The Commission implemented GASB Statement No. 68 for the fiscal year ended June 30, 2015, including a restatement as of June 30, 2014. Information for prior years is not available.

See independent auditors' report.

**FLORIDA COMMISSION OF COMMUNITY SERVICE  
REQUIRED SUPPLEMENTARY INFORMATION  
Schedule of the Commission's Contribution  
Florida Retirement System (FRS) Defined Benefit Pension Plan**

Fiscal Year Ending June 30,	FRS Contractually Required Contribution	FRS Contributions in Relation to the Contractually Required Contribution	FRS Contribution Deficiency (Excess)	Commission's Covered Employee Payroll	FRS Contributions as a Percentage of Covered Payroll
2015 \$	61,370 \$	61,370 \$	-	974,699	6.30%
2014	54,178	54,178	-	880,784	6.15%

Notes:

1) The Commission implemented GASB Statement No. 68 for the fiscal year ended June 30, 2015, including a restatement as of June 30, 2014. Information for prior years is not available.

**FLORIDA COMMISSION OF COMMUNITY SERVICE  
REQUIRED SUPPLEMENTARY INFORMATION  
Schedule of the Commission's Contribution  
Retiree Health Insurance Subsidy (HIS) Program Defined Benefit Pension Plan**

Fiscal Year Ending June 30,	HIS Contractually Required Contribution	HIS Contributions in Relation of the Contractually Required Contribution	HIS Contribution Deficiency (Excess)	Commission's Covered Employee Payroll	HIS Contributions as a Percentage of Covered Payroll
2015 \$	12,281 \$	12,281 \$	-	974,699	1.26%
2014	10,569	10,569	-	880,784	1.20%

Notes:

1) The Commission implemented GASB Statement No. 68 for the fiscal year ended June 30, 2015, including a restatement as of June 30, 2014. Information for prior years is not available.

See independent auditor's report.

**FLORIDA COMMISSION ON COMMUNITY SERVICE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
Year Ended June 30, 2015**

	<u>CFDA Number</u>	<u>Contract Number</u>	<u>Expenditures</u>	<u>Transfers to Subrecipients</u>
<b><u>Federal Awards:</u></b>				
Corporation for National and Community Service:				
AmeriCorps - Competitive	94.006	13WCHFL001	\$ 238,229	\$ 238,229
AmeriCorps - Competitive	94.006	12ACHFL001	1,832,728	1,831,114
AmeriCorps - Formula	94.006	14AFHFL001	16,630	16,630
AmeriCorps - Formula	94.006	14AFHFL002	42,310	42,310
AmeriCorps - Formula	94.006	12AFHFL001	5,790,809	5,761,195
			<u>7,920,706</u>	<u>7,889,478</u>
State Commissions	94.003	13CAHFL001	656,465	16,105
Volunteer Generation Fund	94.021	13VGHFL001	117,251	74,889
Volunteer Generation Fund	94.021	14VGHFL001	240,785	108,016
Training and Technical Assistance	94.009	11PTHFL001	50,000	17,884
			<u>8,985,207</u>	<u>8,106,372</u>
Federal Emergency Management Agency	97.088	DR-4177-FL-DCMP	76,291	76,291
Health and Human Services:				
Passed through the University of Massachusetts				
Maternal and Child Health		6R40MC2264		
Federal Consolidated Program	93.110	5-01-03	11,741	-
			<u>11,741</u>	<u>-</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 9,073,239</u>	<u>\$ 8,182,663</u>

**Basis of Presentation**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Florida Commission on Community Service and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the financial statements.

See independent auditors' report.

**REPORTS REQUIRED UNDER *GOVERNMENT AUDITING  
STANDARDS, OMB CIRCULAR A-133, AUDITS OF STATES, LOCAL  
GOVERNMENTS, AND NON-PROFIT ORGANIZATIONS***

**MEMBERS**

AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

FLORIDA INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

**TBL**  
THOMSON BROCK  
LUGER & COMPANY

*Certified Public Accountants and Business Advisors*

HAROLD A. BROCK, JR., C.P.A.  
FRED C. LUGER, C.P.A.  
MATTHEW R. HANSARD, C.P.A.  
ANN MARIE BACHMAN, C.P.A.  
GREGORY J. COCHRAN, C.P.A.

JOHN K. KIRK, C.P.A.  
KELLY VAZQUEZ, C.P.A.

OF COUNSEL  
W. FREDERICK THOMSON, C.P.A.

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

Board of Commissioners  
Florida Commission on Community Service  
Tallahassee, Florida

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Florida Commission on Community Service, (the "Commission") a component unit of the State of Florida, and its discretely presented component unit as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the Commission's basic financial statements and have issued our report thereon dated February 26, 2016.

**Internal Control Over Financial Reporting**

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

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

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

### **Compliance and Other Matters**

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

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Thomson Brock & Company*

February 26, 2016

**MEMBERS**

AMERICAN INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

FLORIDA INSTITUTE OF  
CERTIFIED PUBLIC ACCOUNTANTS

**TBL**  
THOMSON BROCK  
LUGER & COMPANY

*Certified Public Accountants and Business Advisors*

HAROLD A. BROCK, JR., C.P.A.  
FRED C. LUGER, C.P.A.  
MATTHEW R. HANSARD, C.P.A.  
ANN MARIE BACHMAN, C.P.A.  
GREGORY J. COCHRAN, C.P.A.

JOHN K. KIRK, C.P.A.  
KELLY VAZQUEZ, C.P.A.

OF COUNSEL  
W. FREDERICK THOMSON, C.P.A.

**INDEPENDENT AUDITORS' REPORT ON  
COMPLIANCE WITH REQUIREMENTS THAT  
COULD HAVE A DIRECT AND MATERIAL EFFECT ON  
EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL  
CONTROL OVER COMPLIANCE IN ACCORDANCE  
WITH OMB CIRCULAR A-133**

Board of Commissioners  
Florida Commission on Community Service  
Tallahassee, Florida

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

We have audited the Florida Commission on Community Service (the "Commission") compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Commission's major federal programs for the year ended June 30, 2015. The Commission's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

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

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the Commission's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and 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 Commission's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

## **Opinion on Each Major Federal Program**

In our opinion, the Commission complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

## **Report on Internal Control Over Compliance**

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

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. (Finding 2015-001 and 2015-002)

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

*Thomson Black & Veatch Company*

February 26, 2016

**FLORIDA COMMISSION ON COMMUNITY SERVICE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2015**

**PART A – SUMMARY OF AUDIT RESULTS**

1. Type of Audit Report - The independent auditors' report expresses an unmodified opinion on the financial statements of the Florida Commission on Community Service.
2. Significant Deficiencies and Material Weaknesses - No significant deficiencies or material weaknesses were disclosed during the audit of the financial statements of the Florida Commission on Community Service.
3. Material Noncompliance - No instances of noncompliance material to the financial statements of the Florida Commission on Community Service were disclosed during the audit.
4. Material Weaknesses and Significant Deficiencies in Internal Control over Federal Programs - Control deficiencies 2015-001 and 2015-002 were disclosed relating to internal control and compliance over major Federal programs.
5. The auditors' report on compliance with requirements applicable to the major Federal award programs for the Florida Commission on Community Service expresses an unmodified opinion.
6. In accordance with OMB A-133, Section .510(a), audit findings 2015-001 and 2015-002 related to the major federal award programs for the Florida Commission on Community Service are required to be reported in this schedule.
7. The programs/projects tested as major programs/projects included the following:

- **Federal Programs**

	<u>Federal CFDA No.</u>
AmeriCorps	94.006
State Commissions	94.003
Volunteer Generation Fund	94.021

8. The threshold for distinguishing Type A and Type B programs was \$300,000.
9. Level of Risk - The Florida Commission on Community Service qualified as a high-risk auditee pursuant to OMB Circular A-133.

**FLORIDA COMMISSION ON COMMUNITY SERVICE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2015**

**PART B – FINANCIAL STATEMENTS FINDINGS**

None.

**PART C – FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL PROGRAMS**

**Finding 2015-001 - Significant Deficiency - Documentation related to draw requests & reconciling to federal reports. CFDA# 94.003 94.006, 94.021**

**Criteria:** *OMB A-102, Post Award Policies, part a. Cash Management*; Agency methods and procedures for transferring funds shall minimize the time elapsing between the transfer to recipient of grants and cooperative agreements and the recipient's need for the funds. Also, *OMB A-133, Part 3, section L Reporting*; ensure that reported amounts are in agreement with the recipient's accounting records and are otherwise accurate.

**Condition:** Test cash management through tracing the receipt of the draw request from the payment management system to the actual disbursement matching the amounts and determining that the time elapsed has been minimized. Also, reconcile the Federal Financial SF-425 reports to the accounting records.

**Cause:** In testing cash, the Commission was not able to locate in an efficient manner, supporting documentation for the disbursement for one of the 94.006 AmeriCorps federal draws. Also, the Commission did not have supporting documentation to reconcile the Federal Financial SF-425 reports filed on cash basis to the accounting records on accrual basis.

**Effect:** We were not able to determine that the funds were paid to the sub-recipients in a reasonable amount of time. Also, we were not able to reconcile the amounts reported on the federal Financial SF-425 reports to the accounting records.

**Recommendation:** We recommend that the Commission continues to work with their contracted CPA firm in developing procedures to properly document the draw down and payment of the federal funds. Also, we recommend that the Commission reconcile the amounts reported on the SF-425 reports to the accounting records.

**Management Response:** Management has existing procedures for documenting the draw down and payment of funds and has instituted additional oversight to ensure that these procedures are followed for each draw down and subsequent payment. Existing procedures include maintaining supporting documentation for each draw such that it is readily accessible. Management has developed procedures whereby both the recording and the reporting are on an accrual basis and will therefore reconcile.

**FLORIDA COMMISSION ON COMMUNITY SERVICE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
Year Ended June 30, 2015**

**Finding 2015-002 – Significant Deficiency - Delaying payment from sub-recipients based on budgeted amount instead of actual amount of match. CFDA# 94.021**

**Criteria:** Under *OMB A-133, Part 3 Compliance Requirements, improper payments part 1*; incorrect amounts are overpayments or underpayments that are made to eligible recipients (including inappropriate denials of payment or service, any payment that does not account for credit for applicable discounts, payments that are for the incorrect amount, and duplicate payment).

**Condition:** Payments being delayed from the Volunteer Generation Fund grant's sub-recipients because they did not meet the match per their budgeted contract, however the grant only requires that the sub-recipients meet a dollar for dollar match.

**Cause:** The Commission delayed payments to the sub-grantees until they were able to meet the match on their budgeted contracts which was higher than the amount required by the grant.

**Effect:** The Commission delayed payments to the sub-recipients.

**Recommendation:** We recommend that the Commission require the sub-recipients to meet the match that is expected in the grant and not the match that the sub-recipient thinks it can provide for the contract year.

**Management Response:** Management is in the process of changing the language in each of the grants to require each sub-recipient to meet the match that is expected in the grant rather than the match that the sub-recipient thinks it can provide for the contract year.

**PART D – PRIOR YEAR FINDINGS FINANCIAL STATEMENTS**

**Finding 2013-01 – Reconciling fund balances to underlying supporting documentation**

This finding has been resolved. Management has implemented monthly reporting procedures to ensure that timely and adequate reconciliation procedures by fund agreed to the underlying supporting documentation.

**PART E – PRIOR YEAR FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL PROGRAMS**

None.

Form **990**

# Return of Organization Exempt From Income Tax

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

**CLIENT'S COPY**  
OMB No. 1545-0047  
**2014**  
Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

▶ Do not enter social security numbers on this form as it may be made public.  
▶ Information about Form 990 and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**A For the 2014 calendar year, or tax year beginning 07/01/14, and ending 06/30/15**

<b>B</b> Check if applicable: <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>C</b> Name of organization <b>VOLUNTEER FLORIDA FOUNDATION INC</b> C/O BONNIE HAZLETON Doing business as		<b>D</b> Employer identification number <b>01-0973168</b>
	Number and street (or P.O. box if mail is not delivered to street address) Room/suite <b>3800 ESPLANADE WAY STE 180</b>		<b>E</b> Telephone number <b>850-414-7400</b>
	City or town, state or province, country, and ZIP or foreign postal code <b>TALLAHASSEE FL 32311</b>		<b>G</b> Gross receipts \$ <b>387,274</b>
	<b>F</b> Name and address of principal officer: <b>BONNIE HAZLETON</b> <b>3800 ESPLANADE WAY</b> <b>TALLAHASSEE FL 32311</b>		<b>H(a)</b> Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <b>H(b)</b> Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list. (see instructions)
<b>I</b> Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 501(c) ( ) (insert no.) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527			
<b>J</b> Website: <b>WWW.VOLUNTEERFLORIDA.ORG</b> <b>H(c)</b> Group exemption number ▶			
<b>K</b> Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			<b>L</b> Year of formation: <b>2010</b>
			<b>M</b> State of legal domicile: <b>FL</b>

## Part I Summary

<b>Activities &amp; Governance</b>	<b>1</b> Briefly describe the organization's mission or most significant activities: DIRECT SUPPORT ORGANIZATION OF THE FLORIDA COMMISSION ON COMMUNITY SERVICE		
	<b>2</b> Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	<b>3</b> Number of voting members of the governing body (Part VI, line 1a)	<b>3</b> 12	
	<b>4</b> Number of independent voting members of the governing body (Part VI, line 1b)	<b>4</b> 12	
	<b>5</b> Total number of individuals employed in calendar year 2014 (Part V, line 2a)	<b>5</b> 4	
	<b>6</b> Total number of volunteers (estimate if necessary)	<b>6</b> 0	
	<b>7a</b> Total unrelated business revenue from Part VIII, column (C), line 12	<b>7a</b> 0	
	<b>7b</b> Net unrelated business taxable income from Form 990-T, line 34	<b>7b</b> 0	
	<b>Revenue</b>	<b>8</b> Contributions and grants (Part VIII, line 1h)	Prior Year: 694,531 Current Year: 387,251
		<b>9</b> Program service revenue (Part VIII, line 2g)	0
<b>10</b> Investment income (Part VIII, column (A), lines 3, 4, and 7d)		23	
<b>11</b> Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		0	
<b>12</b> Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)		694,531 387,274	
<b>Expenses</b>		<b>13</b> Grants and similar amounts paid (Part IX, column (A), lines 1-3)	0
	<b>14</b> Benefits paid to or for members (Part IX, column (A), line 4)	0	
	<b>15</b> Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	37,596	
	<b>16a</b> Professional fundraising fees (Part IX, column (A), line 11e)	0	
	<b>b</b> Total fundraising expenses (Part IX, column (D), line 25) ▶	0	
	<b>17</b> Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	284,604 509,632	
	<b>18</b> Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	284,604 547,228	
<b>Net Assets or Fund Balances</b>	<b>19</b> Revenue less expenses. Subtract line 18 from line 12	409,927 -159,954	
	<b>20</b> Total assets (Part X, line 16)	Beginning of Current Year: 767,420 End of Year: 625,623	
	<b>21</b> Total liabilities (Part X, line 26)	32,551 50,708	
	<b>22</b> Net assets or fund balances. Subtract line 21 from line 20	734,869 574,915	

## Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

<b>Sign Here</b>	Signature of officer <i>Deidre Park</i>	Date <b>2-16-16</b>			
	<b>DEIDRE PARK</b> Type or print name and title	<b>CFO</b>			
<b>Paid Preparer Use Only</b>	Print/Type preparer's name <b>JOAN S. MCINTYRE</b>	Preparer's signature <i>Joan McIntyre</i>	Date 02/10/16	Check <input type="checkbox"/> if self-employed	PTIN P00031082
	Firm's name ▶ <b>JAMES D. A. HOLLEY &amp; CO</b>	Firm's EIN ▶ <b>27-1442065</b>			
	Firm's address ▶ <b>2606 CENTENNIAL PLACE TALLAHASSEE, FL 32308</b>	Phone no. <b>850-878-2494</b>			

May the IRS discuss this return with the preparer shown above? (see instructions)  Yes  No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [ ]

1 Briefly describe the organization's mission: DIRECT SUPPORT ORGANIZATION OF THE FLORIDA COMMISSION ON COMMUNITY SERVICE

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [ ] Yes [X] No

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [ ] Yes [X] No

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code: ) (Expenses \$ 547,228 including grants of \$ ) (Revenue \$ ) VOLUNTEER FLORIDA FOUNDATION IS A NONPROFIT CHARITY ESTABLISHED, ORGANIZED AND OPERATED EXCLUSIVELY AS A DIRECT SUPPORT ORGANIZATION TO SUPPORT AND ASSIST THE GOVERNOR'S COMMISSION ON VOLUNTEERISM AND COMMUNITY SERVICE IN ACCOMPLISHING ITS GOAL OF MEETING IMPORTANT HUMAN NEEDS IN FLORIDA.

VOLUNTEER FLORIDA FOUNDATION RECEIVED \$75,000 IN DONATED ADVERTISING FROM COMCAST.

4b (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4c (Code: ) (Expenses \$ including grants of \$ ) (Revenue \$ )

4d Other program services (Describe in Schedule O.) (Expenses \$ including grants of \$ ) (Revenue \$ )

4e Total program service expenses 547,228

**Part IV Checklist of Required Schedules**

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I		X
4 <b>Section 501(c)(3) organizations.</b> Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI		X
b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII		X
c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions)		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III		X
20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		

**Part IV Checklist of Required Schedules (continued)**

		Yes	No
21	Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II		X
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If "Yes," complete Schedule J	X	
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a	<b>Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations.</b> Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If "Yes," complete Schedule L, Part I		X
26	Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? If "Yes," complete Schedule L, Part II		X
27	Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If "Yes," complete Schedule L, Part III		X
28	Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV		X
c	An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If "Yes," complete Schedule L, Part IV		X
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M		X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M		X
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I		X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II		X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If "Yes," complete Schedule R, Part I		X
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, or IV, and Part V, line 1		X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2		
36	<b>Section 501(c)(3) organizations.</b> Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2		X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI		X
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? <b>Note.</b> All Form 990 filers are required to complete Schedule O	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

Table with columns for question ID, question text, and Yes/No response boxes. Includes sections for Form 1096, Form W-3, foreign accounts, and various IRS forms like 8886-T, 8282, 8899, 4947(a)(1), and 720.

**Part VI Governance, Management, and Disclosure** For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

**Section A. Governing Body and Management**

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
	1a 12		
b	Enter the number of voting members included in line 1a, above, who are independent		
	1b 12		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?		X
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O		X

**Section B. Policies** (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		X
b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
	10b		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?		X
b	Describe in Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	X	
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done		X
	12c		
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a	The organization's CEO, Executive Director, or top management official	X	
b	Other officers or key employees of the organization		X
	If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		
	16b		

**Section C. Disclosure**

- 17 List the states with which a copy of this Form 990 is required to be filed  NONE
- 18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.  
 Own website  Another's website  Upon request  Other (explain in Schedule O)
- 19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20 State the name, address, and telephone number of the person who possesses the organization's books and records:   
 DEIDRE PARK 3800 ESPLANADE WAY  
 TALLAHASSEE FL 32311 850-414-7400

**Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

Check if Schedule O contains a response or note to any line in this Part VII

**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) CHUCHA BARBER CHAIRMAN	2.00 0.00	X		X				0	0	0
(2) LT GENERAL ROBERT F MILLIGAN VICE CHAIRMAN	2.00 0.00	X		X				0	0	0
(3) FRANK NAPPO TREASURER	2.00 0.00	X		X				0	0	0
(4) MIKE JENNINGS DIRECTOR	0.50 0.00	X						0	0	0
(5) JUAN C FLORES DIRECTOR	0.50 0.00	X						0	0	0
(6) MONESIA BROWN DIRECTOR	0.50 0.00	X						0	0	0
(7) DEREK COOPER DIRECTOR	0.50 0.00	X						0	0	0
(8) JAMES CROTEAU DIRECTOR	0.50 0.00	X						0	0	0
(9) DEBRA KERR DIRECTOR	0.50 0.00	X						0	0	0
(10) MARITZA ROVIRA-FORINO DIRECTOR	0.50 0.00	X						0	0	0
(11) AILEEN PRUITT DIRECTOR	0.50 0.00	X						0	0	0

**Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)**

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(12) STEVEN UHLFELDER	0.50									
DIRECTOR	0.00	X					0	0	0	
(13) CHESTER SPELLMAN	10.00									
CEO	0.00			X			20,864	120,037	17,483	
(14) JANIS TIMMONS	20.00									
COO	0.00			X			419	88,934	13,106	
(15) BONNIE HAZELTON	20.00									
COO	0.00			X			5,362	28,131	4,966	
(16)										
(17)										
(18)										
(19)										
<b>1b Sub-total</b>							26,645	237,102	35,555	
<b>c Total from continuation sheets to Part VII, Section A</b>										
<b>d Total (add lines 1b and 1c)</b>							26,645	237,102	35,555	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **0**

	Yes	No
3 Did the organization list any <b>former</b> officer, director, or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If "Yes," complete Schedule J for such person		X

**Section B. Independent Contractors**

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **0**

**Part VIII Statement of Revenue**

Check if Schedule O contains a response or note to any line in this Part VIII

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
<b>Contributions, Gifts, Grants and Other Similar Amounts</b>	1a Federated campaigns	1a					
	1b Membership dues	1b					
	1c Fundraising events	1c					
	1d Related organizations	1d					
	1e Government grants (contributions)	1e	387,251				
	1f All other contributions, gifts, grants, and similar amounts not included above	1f					
	g Noncash contributions included in lines 1a-1f: \$						
	<b>h Total. Add lines 1a-1f</b>		<b>387,251</b>				
<b>Program Service Revenue</b>	2a	Busn. Code					
	b						
	c						
	d						
	e						
	f All other program service revenue						
	<b>g Total. Add lines 2a-2f</b>						
<b>Other Revenue</b>	3 Investment income (including dividends, interest, and other similar amounts)		23			23	
	4 Income from investment of tax-exempt bond proceeds						
	5 Royalties						
	6a Gross rents	(i) Real	(ii) Personal				
	b Less: rental exps.						
	c Rental inc. or (loss)						
	d Net rental income or (loss)						
	7a Gross amount from sales of assets other than inventory	(i) Securities	(ii) Other				
	b Less: cost or other basis & sales exps.						
	c Gain or (loss)						
	d Net gain or (loss)						
	8a Gross income from fundraising events (not including \$ of contributions reported on line 1c). See Part IV, line 18	a					
b Less: direct expenses		b					
c Net income or (loss) from fundraising events							
9a Gross income from gaming activities. See Part IV, line 19	a						
	b Less: direct expenses	b					
	c Net income or (loss) from gaming activities						
10a Gross sales of inventory, less returns and allowances	a						
	b Less: cost of goods sold	b					
	c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Busn. Code					
11a							
b							
c							
d All other revenue							
e Total. Add lines 11a-11d							
<b>12 Total revenue. See instructions.</b>			<b>387,274</b>	<b>0</b>	<b>0</b>	<b>23</b>	

**Part IX Statement of Functional Expenses**

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	30,180	30,180		
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	4,153	4,153		
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	314	314		
9 Other employee benefits	701	701		
10 Payroll taxes	2,248	2,248		
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	12,838	12,838		
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion	2,555	2,555		
13 Office expenses	6,661	6,661		
14 Information technology	133	133		
15 Royalties				
16 Occupancy				
17 Travel	81,759	81,759		
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance				
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a CONTRACTED SERVICES	214,501	214,501		
b AWARDS AND RECOGNITION	128,584	128,584		
c OTHER EXPENSE	32,543	32,543		
d DUES AND FEES	17,692	17,692		
e All other expenses	12,366	12,366		
25 Total functional expenses. Add lines 1 through 24e	547,228	547,228	0	0
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

**Part X Balance Sheet**

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1 Cash—non-interest bearing	746,420	1	609,479
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	21,000	4	16,144
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions). Complete Part II of Schedule L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a		
	b Less: accumulated depreciation	10b	10c	
	11 Investments—publicly traded securities		11	
	12 Investments—other securities. See Part IV, line 11		12	
	13 Investments—program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15	
16 <b>Total assets.</b> Add lines 1 through 15 (must equal line 34)		767,420	16	625,623
Liabilities	17 Accounts payable and accrued expenses	32,551	17	50,708
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	
	26 <b>Total liabilities.</b> Add lines 17 through 25		32,551	26
Net Assets or Fund Balances	<b>Organizations that follow SFAS 117 (ASC 958), check here</b> <input checked="" type="checkbox"/> <b>and complete lines 27 through 29, and lines 33 and 34.</b>			
	27 Unrestricted net assets	32,959	27	5,708
	28 Temporarily restricted net assets	701,910	28	569,207
	29 Permanently restricted net assets		29	
	<b>Organizations that do not follow SFAS 117 (ASC 958), check here</b> <input type="checkbox"/> <b>and complete lines 30 through 34.</b>			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
33 Total net assets or fund balances	734,869	33	574,915	
34 <b>Total liabilities and net assets/fund balances</b>	767,420	34	625,623	

**Part XI Reconciliation of Net Assets**

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	387,274
2	Total expenses (must equal Part IX, column (A), line 25)	2	547,228
3	Revenue less expenses. Subtract line 2 from line 1	3	-159,954
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	734,869
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	574,915

**Part XII Financial Statements and Reporting**

Check if Schedule O contains a response or note to any line in this Part XII

1 Accounting method used to prepare the Form 990:  Cash  Accrual  Other \_\_\_\_\_  
 If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.

2a Were the organization's financial statements compiled or reviewed by an independent accountant?  Yes  No  
 If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis

b Were the organization's financial statements audited by an independent accountant?  Yes  No  
 If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both:  
 Separate basis  Consolidated basis  Both consolidated and separate basis

c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?  Yes  No  
 If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.

3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?  Yes  No

b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits.

	Yes	No
2a		X
2b	X	
2c	X	
3a		X
3b		

**SCHEDULE A**  
**(Form 990 or 990-EZ)**

**Public Charity Status and Public Support**  
Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.  
▶ Attach to Form 990 or Form 990-EZ.

OMB No. 1545-0047  
**2014**  
Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization: **VOLUNTEER FLORIDA FOUNDATION INC**  
**C/O BONNIE HAZLETON**

Employer identification number: **01-0973168**

**Part I Reason for Public Charity Status** (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1  A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2  A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E.)
- 3  A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4  A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: .....
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6  A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8  A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9  An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 10  An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g.
  - a  **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
  - b  **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
  - c  **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
  - d  **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
  - e  Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
  - f Enter the number of supported organizations ..... 1
  - g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1–9 above or IRC section (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
(A) FLORIDA COMMISSION ON COMMUNITY SERVICE	61-1596268	6	X			0
(B)						
(C)						
(D)						
(E)						
<b>Total</b>					0	0

**Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 <b>Total.</b> Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 <b>Public support.</b> Subtract line 5 from line 4.						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
11 <b>Total support.</b> Add lines 7 through 10						
12 Gross receipts from related activities, etc. (see instructions)					12	
13 <b>First five years.</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and <b>stop here</b> <input type="checkbox"/>						

**Section C. Computation of Public Support Percentage**

14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2013 Schedule A, Part II, line 14	15	%
16a <b>33 1/3% support test—2014.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b <b>33 1/3% support test—2013.</b> If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here.</b> The organization qualifies as a publicly supported organization <input type="checkbox"/>		
17a <b>10%-facts-and-circumstances test—2014.</b> If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
b <b>10%-facts-and-circumstances test—2013.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and <b>stop here.</b> Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/>		
18 <b>Private foundation.</b> If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/>		

**Part III Support Schedule for Organizations Described in Section 509(a)(2)**

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

**Section A. Public Support**

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support (Subtract line 7c from line 6.)						

**Section B. Total Support**

Calendar year (or fiscal year beginning in) ►	(a) 2010	(b) 2011	(c) 2012	(d) 2013	(e) 2014	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 **First five years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**  ►

**Section C. Computation of Public Support Percentage**

15 Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2013 Schedule A, Part III, line 15	16	%

**Section D. Computation of Investment Income Percentage**

17 Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2013 Schedule A, Part III, line 17	18	%

19a **33 1/3% support tests—2014.** If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization  ►

b **33 1/3% support tests—2013.** If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here.** The organization qualifies as a publicly supported organization  ►

20 **Private foundation.** If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions  ►

**Part IV Supporting Organizations**

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

**Section A. All Supporting Organizations**

- 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in **Part VI** how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.
- 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in **Part VI** how the organization determined that the supported organization was described in section 509(a)(1) or (2).
- 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below.
- b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in **Part VI** when and how the organization made the determination.
- c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in **Part VI** what controls the organization put in place to ensure such use.
- 4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below.
- b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in **Part VI** how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.
- c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in **Part VI** what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.
- 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in **Part VI**, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document).
- b **Type I or Type II only.** Was any added or substituted supported organization part of a class already designated in the organization's organizing document?
- c **Substitutions only.** Was the substitution the result of an event beyond the organization's control?
- 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations; (b) individuals that are part of the charitable class benefited by one or more of its supported organizations; or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in **Part VI**.
- 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990).
- 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part I of Schedule L (Form 990).
- 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in **Part VI**.
- b Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in **Part VI**.
- c Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in **Part VI**.
- 10a Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer (b) below.
- b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)

	Yes	No
1	X	
2		X
3a		X
3b		
3c		
4a		X
4b		
4c		
5a		X
5b		
5c		
6		X
7		X
8		X
9a		X
9b		X
9c		X
10a		X
10b		

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Row 11: Has the organization accepted a gift or contribution from any of the following persons? Row 11a: A person who directly or indirectly controls... Row 11b: A family member... Row 11c: A 35% controlled entity...

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees... Row 2: Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization?

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)?

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year... Row 2: Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body... Row 3: By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies...

Section E. Type III Functionally-Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1: Check the box next to the method that the organization used to satisfy the Integral Part Test during the year... Row 2: Activities Test. Answer (a) and (b) below. Row 2a: Did substantially all of the organization's activities during the tax year directly further the exempt purposes... Row 2b: Did the activities described in (a) constitute activities that, but for the organization's involvement... Row 3: Parent of Supported Organizations. Answer (a) and (b) below. Row 3a: Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees... Row 3b: Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations?

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations**

1  Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970. See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	<b>Adjusted Net Income</b> (subtract lines 5, 6 and 7 from line 4)	8	
Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	<b>Total</b> (add lines 1a, 1b, and 1c)	1d	
e	<b>Discount</b> claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	<b>Minimum Asset Amount</b> (add line 7 to line 6)	8	
Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	<b>Distributable Amount.</b> Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions).		

**Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)**

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 <b>Total annual distributions.</b> Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2014 from Section C, line 6	
10 Line 8 amount divided by Line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2014	(iii) Distributable Amount for 2014
1 Distributable amount for 2014 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2014 (reasonable cause required-see instructions)			
3 Excess distributions carryover, if any, to 2014:			
a			
b			
c			
d			
e From 2013 . . . . .			
f <b>Total</b> of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2014 distributable amount			
i Carryover from 2009 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2014 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2014 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2014, if any. Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions).			
6 Remaining underdistributions for 2014. Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions).			
7 <b>Excess distributions carryover to 2015.</b> Add lines 3j and 4c.			
8 Breakdown of line 7:			
a			
b			
c			
d Excess from 2013 . . .			
e Excess from 2014 . . .			



**Schedule B**  
 (Form 990, 990-EZ,  
 or 990-PF)  
 Department of the Treasury  
 Internal Revenue Service

**Schedule of Contributors**

OMB No. 1545-0047

**2014**

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.

▶ Information about Schedule B (Form 990, 990-EZ, 990-PF) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

**Name of the organization**

VOLUNTEER FLORIDA FOUNDATION INC  
 C/O BONNIE HAZLETON

**Employer identification number**

01-0973168

**Organization type** (check one):

**Filers of:**

**Section:**

Form 990 or 990-EZ

501(c)( 3 ) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

**Note.** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

**General Rule**

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

**Special Rules**

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33<sup>1</sup>/<sub>3</sub> % support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of (1) \$5,000 or (2) 2% of the amount on (i) Form 990, Part VIII, line 1h, or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions exclusively for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an exclusively religious, charitable, etc., purpose. Do not complete any of the parts unless the **General Rule** applies to this organization because it received nonexclusively religious, charitable, etc., contributions totaling \$5,000 or more during the year ..... ▶ \$ .....

**Caution.** An organization that is not covered by the General Rule and/or the Special Rules does not file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it does not meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization

VOLUNTEER FLORIDA FOUNDATION INC

Employer identification number

01-0973168

**Part I** **Contributors** (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	AT&T SERVICES INC 150 WEST FLAGLER ST SUITE 1901 MIAMI FL 33130	\$ 25,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	COMCAST CABLE 1100 NORTHPOINT PARKWAY SUITE 100 WEST PALM BEACH FL 33407	\$ 6,594	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
3	FLORIDA POWER & LIGHT 215 S MONROE STREET TALLAHASSEE FL 32301	\$ 30,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
4	PUBLIX PO BOX 408 LAKELAND FL 33802	\$ 20,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
5	CENTENE 301 SOUTH BRONOUGH ST TALLAHASSEE FL 32301	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
6	FLORIDA LOTTERY 250 MARRIOTT DR TALLAHASSEE FL 32301	\$ 15,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

VOLUNTEER FLORIDA FOUNDATION INC

Employer identification number

01-0973168

**Part I** Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	FCCI SERVICES 150 SOUTH MONROE ST TALLAHASSEE FL 32301	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	MOSAIC COMPANY 215 S MONROE ST SUITE 730 TALLAHASSEE FL 32301	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	FLORIDA BLUE FOUNDATION 4800 DEERWOOD CAMPUS PKWY JACKSONVILLE FL 32202	\$ 15,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	HOFFMAN FOUNDATION 12530 SEMINOLE BEACH RD NORTH PALM BEACH FL 33408	\$ 66,500	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	AAA AUTO CLUB GROUP 1515 NORTH WESTSHORE BLVD TAMPA FL 33607	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
12	PRUDENTIAL 701 SAN MARCO BLVD 7TH FLOOR JACKSONVILLE FL 32207	\$ 25,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization

VOLUNTEER FLORIDA FOUNDATION INC

Employer identification number

01-0973168

**Part I** Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
13	WAL-MART STORES INC 702 SW 8TH STREET BENTONVILLE AR 72716	\$ 50,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
14	JC ADVISORS CORP 1395 BRICKELL AVE SUITE 650 MIAMI FL 33131	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
15	HCA WEST FLORIDA DIVISION AND GOOD GOVERNMENT PAC 101 N MONROE STREET SUITE 801 TALLAHASSEE FL 32301	\$ 5,000	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

SCHEDULE D (Form 990)

Department of the Treasury Internal Revenue Service

Supplemental Financial Statements

Complete if the organization answered "Yes" to Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b. Attach to Form 990.

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No. 1545-0047

2014

Open to Public Inspection

Name of the organization: VOLUNTEER FLORIDA FOUNDATION INC C/O BONNIE HAZLETON
Employer identification number: 01-0973168

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

Table with 2 columns: (a) Donor advised funds, (b) Funds and other accounts. Rows include: 1 Total number at end of year, 2 Aggregate value of contributions to (during year), 3 Aggregate value of grants from (during year), 4 Aggregate value at end of year, 5 Did the organization inform all donors... Yes No, 6 Did the organization inform all grantees... Yes No

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply). 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution... Table with 2 columns: Held at the End of the Tax Year, rows 2a, 2b, 2c, 2d. 3 Number of conservation easements modified... 4 Number of states where property subject to conservation easement is located... 5 Does the organization have a written policy... Yes No. 6 Staff and volunteer hours devoted to monitoring... 7 Amount of expenses incurred in monitoring... \$ 8 Does each conservation easement reported on line 2(d) above satisfy the requirements... Yes No. 9 In Part XIII, describe how the organization reports conservation easements...

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items. b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items: (i) Revenues included in Form 990, Part VIII, line 1 \$ (ii) Assets included in Form 990, Part X \$ 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items: a Revenue included in Form 990, Part VIII, line 1 \$ b Assets included in Form 990, Part X \$

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a Public exhibition, b Scholarly research, c Preservation for future generations, d Loan or exchange programs, e Other

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements.

Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

- c Beginning balance, d Additions during the year, e Distributions during the year, f Ending balance

Table with 2 columns: Description, Amount. Rows: 1c, 1d, 1e, 1f

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided in Part XIII

Part V Endowment Funds.

Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

Table with 6 columns: (a) Current year, (b) Prior year, (c) Two years back, (d) Three years back, (e) Four years back. Rows: 1a-1g

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment %, b Permanent endowment %, c Temporarily restricted endowment %

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

Table with 3 columns: Description, Yes, No. Rows: 3a(i) unrelated organizations, 3a(ii) related organizations

b If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Table with 5 columns: Description of property, (a) Cost or other basis (investment), (b) Cost or other basis (other), (c) Accumulated depreciation, (d) Book value. Rows: 1a Land, b Buildings, c Leasehold improvements, d Equipment, e Other

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)

**Part VII Investments—Other Securities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives .....		
(2) Closely-held equity interests .....		
(3) Other .....		
(A) .....		
(B) .....		
(C) .....		
(D) .....		
(E) .....		
(F) .....		
(G) .....		
(H) .....		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 12.) ▶		

**Part VIII Investments—Program Related.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) .....		
(2) .....		
(3) .....		
(4) .....		
(5) .....		
(6) .....		
(7) .....		
(8) .....		
(9) .....		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 13.) ▶		

**Part IX Other Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) .....	
(2) .....	
(3) .....	
(4) .....	
(5) .....	
(6) .....	
(7) .....	
(8) .....	
(9) .....	
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 15.) ▶	

**Part X Other Liabilities.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value	
(1) Federal income taxes		
(2) .....		
(3) .....		
(4) .....		
(5) .....		
(6) .....		
(7) .....		
(8) .....		
(9) .....		
<b>Total.</b> (Column (b) must equal Form 990, Part X, col. (B) line 25.) ▶		

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII





**SCHEDULE J**  
**(Form 990)**

**Compensation Information**

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.  
▶ Attach to Form 990.

▶ Information about Schedule J (Form 990) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

OMB No. 1545-0047

**2014**

Open to Public Inspection

Department of the Treasury  
Internal Revenue Service

Name of the organization

VOLUNTEER FLORIDA FOUNDATION INC  
C/O BONNIE HAZLETON

Employer identification number

01-0973168

**Part I Questions Regarding Compensation**

**1a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- |  |  |
|--|--|
| <input type="checkbox"/> First-class or charter travel             | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions                     | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees   |
| <input type="checkbox"/> Discretionary spending account            | <input type="checkbox"/> Personal services (e.g., maid, chauffeur, chef) |

**b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

**2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked in line 1a?

**3** Indicate which, if any, of the following the filing organization uses to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- |  |  |
|--|--|
| <input type="checkbox"/> Compensation committee              | <input type="checkbox"/> Written employment contract                     |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study                    |
| <input type="checkbox"/> Form 990 of other organizations     | <input type="checkbox"/> Approval by the board or compensation committee |

**4** During the year, did any person listed in Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? **4a**  **X**
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? **4b**  **X**
- c** Participate in, or receive payment from, an equity-based compensation arrangement? **4c**  **X**
- If "Yes" to any of lines 4a–c, list the persons and provide the applicable amounts for each item in Part III.

**Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5–9.**

**5** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? **5a**  **X**
- b** Any related organization? **5b**  **X**
- If "Yes" to line 5a or 5b, describe in Part III.

**6** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? **6a**  **X**
- b** Any related organization? **6b**  **X**
- If "Yes" to line 6a or 6b, describe in Part III.

**7** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III **7**  **X**

**8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III **8**  **X**

**9** If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)? **9**

	Yes	No
<b>1a</b>		
<b>1b</b>		
<b>2</b>		
<b>3</b>		
<b>4a</b>		<input checked="" type="checkbox"/> <b>X</b>
<b>4b</b>		<input checked="" type="checkbox"/> <b>X</b>
<b>4c</b>		<input checked="" type="checkbox"/> <b>X</b>
<b>5a</b>		<input checked="" type="checkbox"/> <b>X</b>
<b>5b</b>		<input checked="" type="checkbox"/> <b>X</b>
<b>6a</b>		<input checked="" type="checkbox"/> <b>X</b>
<b>6b</b>		<input checked="" type="checkbox"/> <b>X</b>
<b>7</b>		<input checked="" type="checkbox"/> <b>X</b>
<b>8</b>		<input checked="" type="checkbox"/> <b>X</b>
<b>9</b>		

Part I Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title	(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred in prior Form 990
	(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
1 CHESTER SPELLMAN CEO	20,864 120,037	0 0	0 0	2,625 14,858	0 0	23,489 134,895	0 0
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							

Schedule J (Form 990) 2014 VOLUNTEER FLORIDA FOUNDATION INC 01-0973168

**Part III Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

Area with horizontal dotted lines for supplemental information.

**SCHEDULE O**  
**(Form 990 or 990-EZ)**

**Supplemental Information to Form 990 or 990-EZ**

OMB No. 1545-0047

Complete to provide information for responses to specific questions on  
Form 990 or 990-EZ or to provide any additional information.

**2014**

Department of the Treasury  
Internal Revenue Service

▶ Attach to Form 990 or 990-EZ.

**Open to Public  
Inspection**

▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at [www.irs.gov/form990](http://www.irs.gov/form990).

Name of the organization

VOLUNTEER FLORIDA FOUNDATION INC  
C/O BONNIE HAZLETON

Employer identification number

01-0973168

FORM 990, PART VI, LINE 11B - ORGANIZATION'S PROCESS TO REVIEW FORM 990

THE FORM 990 IS REVIEWED BY THE CFO BEFORE FILING THE FORM

FORM 990, PART VI, LINE 15A - COMPENSATION PROCESS FOR TOP OFFICIAL

COMPENSATION IS APPROVED BY THE BOARD AND IS DETERMINED BY A REVIEW OF

COMPARABLE DATA

FORM 990, PART VI, LINE 19 - GOVERNING DOCUMENTS DISCLOSURE EXPLANATION

THE GOVERNING DOCUMENTS ARE AVAILABLE UPON REQUEST

**Federal Statements**

**Taxable Interest on Investments**

<u>Description</u>	<u>Amount</u>	<u>Unrelated Business Code</u>	<u>Exclusion Code</u>	<u>Postal Code</u>	<u>Acquired after 6/30/75</u>	<u>US Obs (\$ or %)</u>
INTEREST	\$ 23			14		
TOTAL	<u>\$ 23</u>					

# Federal Statements

**Form 990, Part IX, Line 24e - All Other Expenses**

Description	Total Expenses	Program Service	Management & General	Fund Raising
20TH ANNIVERSARY	\$ 7,205	7,205		
FISCAL AGENT	3,405	3,405		
INTERNET	1,245	1,245		
COMMUNITY OUTREACH	494	494		
MISCELLANEOUS	17	17		
TOTAL	\$ 12,366	\$ 12,366	\$ 0	\$ 0