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Form 990

Return of Organization Exempt From Income Tax

2014

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

- 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

Open to Public Inspection

A For the 2014 calendar year, or tax year beginning 10-01-2014, and ending 09-30-2015

B Check if applicable	C Name of organization COUNCIL ON AGING OF VOLUSIA COUNTY INC		D Employer identification number 59-1160221
<input type="checkbox"/> Address change	Doing business as		E Telephone number (386) 253-4700
<input type="checkbox"/> Name change	Number and street (or P O box if mail is not delivered to street address) PO BOX 671		F Gross receipts \$ 6,054,860
<input type="checkbox"/> Initial return	Room/suite		G
<input type="checkbox"/> Final return/terminated	City or town, state or province, country, and ZIP or foreign postal code DAYTONA BEACH, FL 321150671		H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
<input type="checkbox"/> Amended return	F Name and address of principal officer DAVE LYNN PO BOX 2851 DAYTONA BEACH, FL 321141243		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," attach a list (see instructions)
<input type="checkbox"/> Application pending	I 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		H(c) Group exemption number ►

J Website: ► WWW COAVOLUSIA.ORG

K Form of organization Corporation Trust Association Other ► L Year of formation 1967 M State of legal domicile FL

Part I Summary

1 Briefly describe the organization's mission or most significant activities
THE COUNCIL ON AGING OF VOLUSIA COUNTY, IN PARTNERSHIP WITH THE COMMUNITY PROMOTES HEALTHY, INDEPENDENT LIVING THROUGH CARING, COMPETENT AND COMPASSIONATE SERVICES PROVIDES GRANT SERVICES TO SENIORS

2 Check this box ► if the organization discontinued its operations or disposed of more than 25% of its net assets

3 Number of voting members of the governing body (Part VI, line 1a)	3	25
4 Number of independent voting members of the governing body (Part VI, line 1b)	4	25
5 Total number of individuals employed in calendar year 2014 (Part V, line 2a)	5	205
6 Total number of volunteers (estimate if necessary)	6	311
7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0
b Net unrelated business taxable income from Form 990-T, line 34	7b	

8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
9 Program service revenue (Part VIII, line 2g)	4,773,027	4,495,624
10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	1,683,637	1,489,094
11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	2,454	5,116
12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)	82,927	52,437
	6,542,045	6,042,271

13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		0
14 Benefits paid to or for members (Part IX, column (A), line 4)		0
15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	3,513,450	3,486,555
16a Professional fundraising fees (Part IX, column (A), line 11e)		0
b Total fundraising expenses (Part IX, column (D), line 25) ► 308,319		
17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	2,625,821	2,545,228
18 Total expenses Add lines 13-17 (must equal Part IX, column (A), line 25)	6,139,271	6,031,783
19 Revenue less expenses Subtract line 18 from line 12	402,774	10,488

20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
21 Total liabilities (Part X, line 26)	1,899,288	1,839,532
22 Net assets or fund balances Subtract line 21 from line 20	1,696,658	1,758,221
	202,630	81,311

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

Sign Here	***** Signature of officer SARAH F GURTIS CHIEF EXECUTIVE OFFICER Type or print name and title	2016-05-12 Date
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Paid Preparer Use Only	Print/Type preparer's name CAREY WRIGHT CPA	Preparer's signature CAREY WRIGHT CPA	Date 2016-06-21	Check <input type="checkbox"/> if self-employed	PTIN P00390886
	Firm's name ► CJN&W CPAS DBA BMC CPAS INC	Firm's EIN ► 46-3299759			
Firm's address ► 205 MAGNOLIA STREET NEW SMYRNA BEACH, FL 32168	Phone no (740) 653-6906				

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

Part III Statement of Program Service AccomplishmentsCheck if Schedule O contains a response or note to any line in this Part III **1** Briefly describe the organization's mission

THE COUNCIL ON AGING OF VOLUSIA COUNTY, IN PARTNERSHIP WITH THE COMMUNITY PROMOTES HEALTHY, INDEPENDENT LIVING THROUGH CARING, COMPETENT AND COMPASSIONATE SERVICES PROVIDES GRANT SERVICES TO SENIORS

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 No

If "Yes," describe these new services on Schedule O

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

If "Yes," describe these changes on Schedule O

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 \$ 4,347,267 including grants of \$) (Revenue \$)

OLDER AMERICANS ACT - UNDER OLDER AMERICANS ACT LEGISLATION, US RESIDENTS OVER 60 YEARS OF AGE ARE ELIGIBLE FOR SERVICES WITH PRIORITY GIVEN TO THE PEOPLE WITH THE MOST ECONOMIC AND SOCIAL NEED THESE SERVICES INCLUDE CONGREGATE AND HOME DELIVERED MEALS, NUTRITION EDUCATION, HOMEMAKER, PERSONAL CARE, MATERIAL AID, TRANSPORTATION, IN-HOME AND IN-FACILITY RESPITE, CARE GIVER TRAINING AND SUPPORT, INFORMATION, REFERRAL, OUTREACH, EDUCATION AND COUNSELING COMMUNITY CARE FOR THE ELDERLY - THE STATE OF FLORIDA GENERAL REVENUE PROGRAM PROVIDES IN-HOME SERVICES FOR CLIENTS 60 AND OVER WHO HAVE BEEN ASSESSED FUNCTIONALLY IMPAIRED BY TRAINED CASE MANAGERS THIS PROGRAM INCLUDES FOLLOW-UP VISTS AND PROVIDES LINKS TO OTHER COMMUNITY SERVICES THE SERVICES INCLUDE CASE MANAGEMENT, HOMEMAKER, PERSONAL CARE, RESPITE, ADULT DAY CARE, MEALS, EMERGENCY ALERT RESPONSE, MEDICAL TRANSPORTATION, MATERIAL AID AND PEST CONTROL MEDICARE WAIVER PROJECT - THIS STATE FUNDED PROGRAM ASSISTS THE MOST FRAIL AND FINANCIALLY CHALLENGED ELDERS OVER THE AGE OF 65 TRANSFERRING APPROPRIATE CLIENTS TO THIS PROGRAM OPENS SLOTS IN THE OTHER GRANTS, MAXIMIZING SERVICES AVAILABLE TO THE ELDERS IN VOLUSIA COUNTY SERVICES INCLUDE CASE MANAGEMENT, HOMEMAKER, PERSONAL CARE, RESPITE, ADULT DAY CARE, MEALS, EMERGENCY ALERT RESPONSE, MATERIAL AID, PEST CONTROL AND MEDICAL TRANSPORTATION ALZHEIMER'S DISEASE INITIATIVE - THE STATE FUNDED PROGRAM PROVIDES RESPITE CARE SERVICES, INCLUDING IN-HOME SERVICES, FOR THE VICTIMS OF ALZHEIMER'S DISEASE AND PROVIDES TRAINING FOR CARE GIVERS OF THESE VICTIMS HOME CARE FOR THE ELDERLY - THE GOAL OF THE HCE PROGRAM IS TO ENCOURAGE THE PROVISION OF CARE FOR ELDERS IN FAMILY-TYPE LIVING ARRANGEMENTS IN PRIVATE HOMES AS AN ALTERNATIVE TO INSTITUTIONAL CARE THE PROGRAM ENCOURAGES CARE GIVERS TO PROVIDE, ON A NOT-FOR-PROFIT BASIS, BASIC SUPPORT AND MAINTENANCE AS WELL AS ASSISTANCE IN ARRANGING SPECIALIZED SERVICES FOR ELDERLY RELATIVES OR NON-RELATIVES CASE MANAGEMENT AND SUBSIDY PAYMENTS ARE AVAILABLE TO QUALIFIED CARE GIVERS AND/OR VENDORS ON BEHALF OF ELIGIBLE CLIENTS COMMUNITY CARE FOR DISABLED ADULTS - THIS STATE OF FLORIDA PROGRAM, ADMINISTERED BY THE DEPARTMENT OF CHILDREN AND FAMILIES, PROVIDES HOME-DELIVERED MEALS AND IN HOME SERVICES TO CLIENTS AGED 18-59 WITH PHYSICAL, MENTAL, OR OTHER DISABILITIES EMERGENCY HOME ENERGY ASSISTANCE PROGRAM - THIS FEDERALLY FUNDED PROGRAM PROVIDES ASSISTANCE FOR LOW INCOME ELDERLY PERSONS WHO ARE IN DANGER OF HAVING THEIR UTILITIES TURNED OFF DUE TO NONPAYMENT FAN PURCHASES AND AIRCONDITIONER REPAIR ARE PART OF THE SUMMER PROGRAM AND BLANKET AND SPACE HEATER PURCHASES ARE PART OF THE WINTER PROGRAM

4b (Code) (Expenses \$ 308,122 including grants of \$) (Revenue \$)

PUBLIC GUARDIANSHIP PROGRAM - THE COUNCIL ON AGING IS THE PUBLIC GUARDIAN FOR VOLUSIA COUNTY CARING FOR THE MOST INDIGENT INDIVIDUALS AS DETERMINED BY THE COURT TO BE UNABLE TO MANAGE THEIR OWN AFFAIRS GUARDIANSHIP MAY BE FOR THE PERSON, OR THEIR PROPERTY, OR BOTH THE COUNCIL ALSO ACTS AS A PROFESSIONAL GUARDIAN EXPANDING THE PROGRAM TO THOSE THAT DO NOT QUALIFY UNDER THE PUBLIC PROGRAM

4c (Code) (Expenses \$ 209,108 including grants of \$) (Revenue \$)

SENIOR CENTERS - THE COUNCIL OPERATES AND MAINTAINS FIVE FULL-TIME SENIOR CENTERS THROUGHOUT VOLUSIA COUNTY PROGRAMS ARE FOCUSED ON THE AREAS OF HEALTH, EDUCATION, AND RECREATION ALLOTMENTS FROM VOLUSIA COUNTY CITIES, CONTRIBUTIONS FROM THE PUBLIC AND PARTICIPANTS, MEMBERSHIP DUES AND PROGRAM FEES OFFSET THE COSTS OF OPERATING THE CENTERS

See Additional Data

4d Other program services (Describe in Schedule O)
 (Expenses \$ 805,442 including grants of \$) (Revenue \$)

4e Total program service expenses ► 5,669,939

Part IV Checklist of Required Schedules

1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A

2 Is the organization required to complete Schedule B, *Schedule of Contributors* (see instructions)?

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

4 **Section 501(c)(3) organizations.** 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

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

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

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

8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III

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

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

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

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

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

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

e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part 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 XI

12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII

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

13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E

14a Did the organization maintain an office, employees, or agents outside of the United States?

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

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

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

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)

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

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

20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H

b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?

	Yes	No
1	Yes	
2	Yes	
3		No
4		No
5		No
6		No
7		No
8		No
9		No
10		No
11a	Yes	
11b		No
11c		No
11d	Yes	
11e	Yes	
11f		No
12a	Yes	
12b		No
13		No
14a		No
14b		No
15		No
16		No
17		No
18	Yes	
19		No
20a		No
20b		

Part IV Checklist of Required Schedules (continued)

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	21		No
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	22		No
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	23		No
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	24a		No
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b		
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?	24c		
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d		
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I	25a		No
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	25b		No
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	26		No
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	27		No
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)	28a		No
a	A current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28b		No
b	A family member of a current or former officer, director, trustee, or key employee? If "Yes," complete Schedule L, Part IV	28c		No
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	29		No
29	Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M	30		No
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M	31		No
31	Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I	32		No
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II	33		No
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	34		No
34	Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1	35a		No
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35b		
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		No
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2	37		No
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	38	Yes	
38	Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?			

Note. All Form 990 filers are required to complete Schedule O

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

		Yes	No
1a Enter the number reported in Box 3 of Form 1096 Enter -0- if not applicable . . .	1a	14	
1b Enter the number of Forms W-2G included in line 1a Enter -0- if not applicable . . .	1b	0	
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? . . .	1c	Yes	
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return . . .	2a	205	
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)	2b	Yes	
3a Did the organization have unrelated business gross income of \$1,000 or more during the year? . . .	3a	No	
b If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation in Schedule O</i> . . .	3b		
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? . . .	4a	No	
b If "Yes," enter the name of the foreign country ► See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR)			
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? . . .	5a	No	
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? . . .	5b	No	
c If "Yes," to line 5a or 5b, did the organization file Form 8886-T? . . .	5c		
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? . . .	6a	No	
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? . . .	6b		
7 Organizations that may receive deductible contributions under section 170(c).	7a	No	
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? . . .	7b		
b If "Yes," did the organization notify the donor of the value of the goods or services provided? . . .	7c	No	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? . . .	7d		
d If "Yes," indicate the number of Forms 8282 filed during the year . . .	7e	No	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? . . .	7f	No	
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? . . .	7g	No	
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? . . .	7h	No	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? . . .	8	No	
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? . . .	9a	No	
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? . . .	9b	No	
10 Section 501(c)(7) organizations. Enter	10a		
a Initiation fees and capital contributions included on Part VIII, line 12 . . .	10b		
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities			
11 Section 501(c)(12) organizations. Enter	11a		
a Gross income from members or shareholders . . .	11b		
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them) . . .			
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? . . .	12a		
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year . . .	12b		
13 Section 501(c)(29) qualified nonprofit health insurance issuers.	13a		
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O	13b		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans . . .	13c		
14a Did the organization receive any payments for indoor tanning services during the tax year? . . .	14a	No	
b If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation in Schedule O</i> . . .	14b		

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 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	1a	25	
	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			
b	Enter the number of voting members included in line 1a, above, who are independent	1b	25	
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?	2		No
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?	3		No
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		No
5	Did the organization become aware during the year of a significant diversion of the organization's assets?	5		No
6	Did the organization have members or stockholders?	6		No
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?	7a		No
b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		No
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following	8a	Yes	
a	The governing body?	8b	Yes	
b	Each committee with authority to act on behalf of the governing body?	9		No
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			

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?	10a	Yes
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	No
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	Yes
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	12a	Yes
b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	Yes
c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	Yes
13	Did the organization have a written whistleblower policy?	13	Yes
14	Did the organization have a written document retention and destruction policy?	14	Yes
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?	15a	Yes
a	The organization's CEO, Executive Director, or top management official	15b	Yes
b	Other officers or key employees of the organization		
	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?	16a	No
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	FL
18	Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c) (3)s only) available for public inspection. Indicate how you made these available. Check all that apply	
	<input type="checkbox"/> Own website	<input checked="" type="checkbox"/> Another's website
	<input checked="" type="checkbox"/> Upon request	<input type="checkbox"/> 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	
	TERRI KAROL	
	160 N BEACH STREET	
	DAYTONA BEACH, FL 32115 (386) 253-4700	

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, or 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			

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			

1b Sub-Total			
c Total from continuation sheets to Part VII, Section A			
d Total (add lines 1b and 1c)	92,500		11,679

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 ►5

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual	3	No
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	4	No
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	5	No

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
GA FOOD SERVICE 12200 32ND COURT N ST PETERSBURG, FL 33716	MEAL SERVICE	1,425,892
FLORIDA HEALTH CARE PO BOX 9910 DAYTONA BEACH, FL 32120	EMPLOYEE BENEFI	819,451
SENDERS RETREAT 1515 COVERED BRIDGE DR DELAND, FL 32724	ADULT DAY CARE	403,780
STAY FOR A DAY 1001 TOWN CENTER DR ORANGE CITY, FL 32763	PERSONAL CARE	316,616
SENIOR ARE US 1321 RIDGEWOOD AVENUE HOLLY HILL, FL 32117	PERSONAL CARE	263,556
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 ►5		

Part VIII Statement of RevenueCheck 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
Contributions, Gifts, Grants and Other Similar Amounts	1a Federated campaigns	1a 63,805			
	b Membership dues	1b			
	c Fundraising events	1c			
	d Related organizations	1d 126,000			
	e Government grants (contributions)	1e 4,113,726			
	f All other contributions, gifts, grants, and similar amounts not included above	1f 192,093			
	g Noncash contributions included in lines 1a-1f \$				
	h Total. Add lines 1a-1f		4,495,624		
Program Service Revenue	2a PRIVATE PAY HOME HEALTH CARE	Business Code			
			1,220,151	1,220,151	
	b SENIOR CENTER ACTIVITIES		129,949	129,949	
	c PRIVATE PAY GUARDIANSHIP		71,199	71,199	
	d COMMUNITY CARE FOR ELDERLY		64,377	64,377	
	e STATE OF FLORIDA SERVICES		3,418	3,418	
	f All other program service revenue				
	g Total. Add lines 2a-2f		1,489,094		
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)		5,116		5,116
	4 Income from investment of tax-exempt bond proceeds				
	5 Royalties				
	6a Gross rents	(I) Real			
	b Less rental expenses	(II) Personal			
	c Rental income or (loss)				
	d Net rental income or (loss)				
	7a Gross amount from sales of assets other than inventory	(I) Securities			
b Less cost or other basis and sales expenses	(II) Other				
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					
b Less direct expenses	a 49,502				
c Net income or (loss) from fundraising events	b 12,589	36,913			
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	Business Code				
11a INCOME - NEWS LETTER		8,500	8,500		
b MATERIAL AND SUPPLIES REIMBUR		6,664	6,664		
c MISCELLANEOUS		4,801	4,801		
d All other revenue		-4,441	-4,441		
e Total. Add lines 11a-11d		15,524			
12 Total revenue. See Instructions		6,042,271	1,504,618	5,116	

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	92,500		92,500	
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	2,789,683	2,247,623	383,247	158,813
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	19,908	16,390	2,569	949
9 Other employee benefits	337,183	277,603	43,517	16,063
10 Payroll taxes	247,281	203,587	31,914	11,780
11 Fees for services (non-employees)				
a Management				
b Legal	31,099	16,038	14,119	942
c Accounting	25,000	12,893	11,350	757
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees	149		149	
g Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O)	117,592	60,721	53,304	3,567
12 Advertising and promotion	15,213	6,846	4,646	3,721
13 Office expenses	139,419	102,449	30,984	5,986
14 Information technology	44,965	31,621	12,742	602
15 Royalties				
16 Occupancy	145,657	20,187	125,468	2
17 Travel	155,540	148,394	3,984	3,162
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	34,581	34,581		
20 Interest	13,710		13,710	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	22,768	5,207	17,461	100
23 Insurance	53,044	40,070	12,691	283
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 SERVICE CONTRACTORS	932,351	930,435	1,916	
b FOOD SUBCONTRACTORS	701,204	701,204		
c MISCELLANEOUS	130,109	38,190	43,081	48,838
d ALLOCATION OF FACILITY CO	-4,897	148,082	-165,002	12,023
e All other expenses	-12,276	627,818	-680,825	40,731
25 Total functional expenses. Add lines 1 through 24e	6,031,783	5,669,939	53,525	308,319
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 SheetCheck 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	87,830	1	123,106
	2 Savings and temporary cash investments	111,262	2	134,410
	3 Pledges and grants receivable, net	528,052	3	558,337
	4 Accounts receivable, net	361,071	4	235,050
	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	23,195	7	141,357
	8 Inventories for sale or use			8
	9 Prepaid expenses and deferred charges	80,284	9	55,367
	10a Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	317,777	10a	
	b Less accumulated depreciation	227,753	10b	72,917
			10c	90,024
	11 Investments—publicly traded securities	273,033	11	251,881
	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	361,644	15	250,000	
16 Total assets. Add lines 1 through 15 (must equal line 34)	1,899,288	16	1,839,532	
Liabilities	17 Accounts payable and accrued expenses	804,042	17	580,714
	18 Grants payable			18
	19 Deferred revenue	259,750	19	434,830
	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	280,000	24	360,000
	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 Total liabilities. Add lines 17 through 25	352,866	26	382,677
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	-430,314	27	-538,360
	28 Temporarily restricted net assets	632,944	28	619,671
	29 Permanently restricted net assets			29
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	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	202,630	33	81,311
	34 Total liabilities and net assets/fund balances	1,899,288	34	1,839,532

Part XI Reconciliation of Net AssetsCheck 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	6,042,271
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,031,783
3	Revenue less expenses Subtract line 2 from line 1	3	10,488
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	202,630
5	Net unrealized gains (losses) on investments	5	568
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	-132,375
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	81,311

Part XII Financial Statements and ReportingCheck if Schedule O contains a response or note to any line in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> 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? 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 <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	No
2b Were the organization's financial statements audited by an independent accountant? 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 <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	Yes
2c 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? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O	2c	Yes
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? 3b 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	3a	Yes
	3b	Yes

Additional Data

Software ID:

Software Version:

EIN: 59-1160221

Name: COUNCIL ON AGING OF VOLUSIA COUNTY
INC

Form 990, Part III - Line 4c: Program Service Accomplishments (See the Instructions)

(Code) (Expenses \$	805,442	including grants of \$) (Revenue \$)
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OTHER COMMUNITY PROGRAMS FOR THE ELDERLY AND NEEDY CAREGIVER RESPITE - IN THE YEAR 2003 THE COUNCIL DEVELOPED A CAREGIVER RESPITE PROGRAM, WITH INITIAL FUNDING PROVIDED BY HOSPICE OF VOLUSIA/FLAGLER. THE PROGRAM HAS GROWN TO TEN CENTERS AROUND THE COUNTY, UTILIZING LOCAL CHURCH FACILITIES AND VOLUNTEERS ALONG WITH COUNCIL STAFF. EACH CENTER OPERATES ONE DAY PER WEEK, AND PROVIDES ELIGIBLE "CAREES" WITH A SECURE AND STIMULATING ENVIRONMENT WHILE THEIR CAREGIVERS ARE GIVEN TIME FOR WELL DESERVED RELIEF. CAREGIVERS ALSO HAVE THE OPPORTUNITY TO PARTICIPATE IN VARIOUS EDUCATIONAL AND COUNSELING PROGRAMS TO HELP THEM BETTER COPE WITH THE DEMANDS OF TWENTY-FOUR HOUR SEVEN DAY CARE PRIVATE PAY PROGRAMS - THIS PROGRAM PROVIDES FOR HOME-DELIVERED MEALS AND IN-HOME SERVICES TO CLIENTS THAT DO NOT QUALIFY FOR PROGRAMS ADMINISTERED THROUGH A STATE OR FEDERAL PROGRAM

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(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			
(1) JAMES O'SHAUGHNESSY B MEMBER	1 00	X					0	0	0
(1) RICHARD D TUCKER B MEMBER	1 00	X					0	0	0
(2) RAFAEL GARCIA B MEMBER	1 00	X					0	0	0
(3) FRANK HECKMAN B MEMBER	1 00	X					0	0	0
(4) HARRY HEILMAN B MEMBER	1 00	X					0	0	0
(5) RENNIE HENRY B MEMBER	1 00	X					0	0	0
(6) PETER GAMBLE B MEMBER	1 00	X					0	0	0
(7) KENT BAILEY B MEMBER	1 00	X					0	0	0
(8) EDMUND RODDY B MEMBER	1 00	X					0	0	0
(9) FRANK MERCER B MEMBER	1 00	X					0	0	0
(10) DAVE LYNN PRESIDENT	1 00	X	X				0	0	0
(11) REV JOHN R CAMPBELL B MEMBER	1 00	X					0	0	0
(12) CHRIS TOLLAND TREASURER	1 00	X	X				0	0	0
(13) DEAN P KURTZ B MEMBER	1 00	X					0	0	0
(14) GEORGEANNE TIPTON B MEMBER	1 00	X					0	0	0
(15) DR SUZANNE M DEMMING MD B MEMBER	1 00	X					0	0	0
(16) WILLIAM WELSHEIMER B MEMBER	1 00	X					0	0	0
(17) SHARON MOCK VICE PRESIDE	1 00	X	X				0	0	0
(18) JOSEPH P PINELLO B MEMBER	1 00	X					0	0	0
(19) AIMEE B GURTIS B MEMBER	1 00	X	X				0	0	0
(20) CINDY TUCKER B MEMBER	1 00	X					0	0	0
(21) ANTHONY WOODS B MEMBER	1 00	X					0	0	0
(22) DR VANESSA BRISCOE B MEMBER	1 00	X					0	0	0
(23) RAFAEL RAMIREZ B MEMBER	1 00	X					0	0	0
(24) DR RICHARD LEMMON B MEMBER	1 00	X					0	0	0

Form 990, Part VII - Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

(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	
		Former Officer Or director Individual trustee Institutional Trustee	Former Officer Or director Individual trustee Institutional Trustee	Former Officer Or director Individual trustee Institutional Trustee	Former Officer Or director Individual trustee Institutional Trustee	Former Officer Or director Individual trustee Institutional Trustee	Former Officer Or director Individual trustee Institutional Trustee			
(26) SARAH GURTIS CEO	40 00			X				92,500	0	11,679

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

► Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.**2014****Open to Public
Inspection**Department of the
Treasury
Internal Revenue Service**Name of the organization**

COUNCIL ON AGING OF VOLUSIA COUNTY

INC

Employer identification number

59-1160221

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

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		
Total						

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")	3,761,352	3,786,495	4,365,548	4,800,905	4,495,624	21,209,924
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 Total. Add lines 1 through 3	3,761,352	3,786,495	4,365,548	4,800,905	4,495,624	21,209,924
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 Public support. Subtract line 5 from line 4						21,209,924

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	3,761,352	3,786,495	4,365,548	4,800,905	4,495,624	21,209,924
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources			1	2,454	5,116	7,571
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)	1,262	26,954	51,385	48,486	15,524	143,611
11 Total support Add lines 7 through 10						21,361,106
12 Gross receipts from related activities, etc (see instructions)					12	1,554,120
13 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

14 Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f))	14	99 290 %
15 Public support percentage for 2013 Schedule A, Part II, line 14	15	99 370 %

16a **33 1/3% support test—2014.** If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and **stop here**. The organization qualifies as a publicly supported organization ►✓

b **33 1/3% support test—2013.** 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 **stop here**. The organization qualifies as a publicly supported organization ►

17a **10%-facts-and-circumstances test—2014.** 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 **stop here**. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ►

b **10%-facts-and-circumstances test—2013.** 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 **stop here**. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization ►

18 **Private foundation.** If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions ►

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 II 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).

11 Has the organization accepted a gift or contribution from any of the following persons?

a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?

b A family member of a person described in (a) above?

c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in **Part VI**.

	Yes	No
1		
2		
3a		
3b		
3c		
4a		
4b		
4c		
5a		
5b		
5c		
6		
7		
8		
9a		
9b		
9c		
10a		
10b		
11a		
11b		
11c		

Part IV Supporting Organizations (continued)**Section B. Type I Supporting Organizations**

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 at all times during the tax year? If "No," describe in **Part VI** how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.

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? If "Yes," explain in **Part VI** how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization.

	Yes	No
1		
2		

Section C. Type II Supporting Organizations

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)? If "No," describe in **Part VI** how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).

	Yes	No
1		

Section D. All Type III Supporting Organizations

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, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?

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 of a supported organization? If "No," explain in **Part VI** how the organization maintained a close and continuous working relationship with the supported organization(s).

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 and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in **Part VI** the role the organization's supported organizations played in this regard.

	Yes	No
1		
2		
3		

Section E. Type III Functionally-Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (**see instructions**)

a The organization satisfied the Activities Test Complete **line 2** below

b The organization is the parent of each of its supported organizations Complete **line 3** below

c The organization supported a governmental entity Describe in Part VI how you supported a government entity (**see instructions**)

2 Activities Test **Answer (a) and (b) below.**

a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in **Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.**

	Yes	No
2a		

b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in **Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.**

	Yes	No
2b		

3 Parent of Supported Organizations **Answer (a) and (b) below.**

a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? *Provide details in Part VI.*

	Yes	No
3a		
3b		

b Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? If "Yes," describe in **Part VI the role played by the organization in this regard.**

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

1 Net short-term capital gain
 2 Recoveries of prior-year distributions
 3 Other gross income (see instructions)
 4 Add lines 1 through 3
 5 Depreciation and depletion
 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)
 8 **Adjusted Net Income** (subtract lines 5, 6 and 7 from line 4)

	(A) Prior Year	(B) Current Year (optional)
1		
2		
3		
4		
5		
6		
7		
8		

Section B - Minimum Asset Amount

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
 b Average monthly cash balances
 c Fair market value of other non-exempt-use assets
 d **Total** (add lines 1a, 1b, and 1c)
 e **Discount** claimed for blockage or other factors (explain in detail in Part VI)
 2 Acquisition indebtedness applicable to non-exempt use assets
 3 Subtract line 2 from line 1d
 4 Cash deemed held for exempt use Enter 1-1/2% of line 3 (for greater amount, see instructions)
 5 Net value of non-exempt-use assets (subtract line 4 from line 3)
 6 Multiply line 5 by 035
 7 Recoveries of prior-year distributions
 8 **Minimum Asset Amount** (add line 7 to line 6)

	(A) Prior Year	(B) Current Year (optional)
1		
1a		
1b		
1c		
1d		
2		
3		
4		
5		
6		
7		
8		

Section C - Distributable Amount

1 Adjusted net income for prior year (from Section A, line 8, Column A)
 2 Enter 85% of line 1
 3 Minimum asset amount for prior year (from Section B, line 8, Column A)
 4 Enter greater of line 2 or line 3
 5 Income tax imposed in prior year
 6 **Distributable Amount.** Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)
 7 Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions)

		Current Year
1		
2		
3		
4		
5		
6		

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 Total annual distributions. 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 From 2009.			
b From 2010.			
c From 2011.			
d From 2012.			
e From 2013.			
f Total 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 Excess distributions carryover to 2015. Add lines 3j and 4c			
8 Breakdown of line 7			
a From 2010.			
b From 2011.			
c From 2012.			
d From 2013.			
e From 2014.			

Part VI Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Return Reference	Explanation
PART II, LINE 10	143,611

2014

Open to Public
Inspection**SCHEDULE D**
(Form 990)**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.Department of the Treasury
Internal Revenue Service**Name of the organization**COUNCIL ON AGING OF VOLUSIA COUNTY
INC**Employer identification number**

59-1160221

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.

	(a) Donor advised funds	(b) Funds and other accounts
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 and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? Yes No

6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? 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)	<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education) <input type="checkbox"/> Preservation of an historically important land area
	<input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of a certified historic structure
	<input type="checkbox"/> Preservation of open space
2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year	
a Total number of conservation easements	Held at the End of the Year
b Total acreage restricted by conservation easements	2a
c Number of conservation easements on a certified historic structure included in (a)	2b
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2c
	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► _____

4 Number of states where property subject to conservation easement is located ► _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No

6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year
► _____

7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year
► \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for 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) Revenue 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 <input type="checkbox"/> Public exhibition	d <input type="checkbox"/> Loan or exchange programs
b <input type="checkbox"/> Scholarly research	e <input type="checkbox"/> Other
c <input type="checkbox"/> Preservation for future generations	

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

	Amount
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.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

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

The percentages in lines 2a, 2b, and 2c should equal 100%

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

(i) unrelated organizations

(ii) related organizations

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

Yes	No
3a(i)	
3a(ii)	
3b	

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.

	Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land					
b Buildings					
c Leasehold improvements		88,350	36,303	52,047	
d Equipment		208,427	170,450	37,977	
e Other		21,000	21,000		
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)					90,024

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		
Other		
Total (Column (b) must equal Form 990, Part X, col. (B) line 12.)		

Total. (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.

Total. (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.

Total. (Column (b) must equal Form 990, Part X, col.(B) line 15.)

250,000

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
Federal income taxes		
DUE TO RELATED PARTY - LGF		234,57
CUSTOMER DEPOSITS - PP SERVICES		141,68
ACCRUED INTEREST PAYABLE - LGF		6,42
Total (Column (b) must equal Form 990, Part X, col (B), line 25.)		382,67

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

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	7,211,249
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12		
a	Net unrealized gains (losses) on investments	2a	568
b	Donated services and use of facilities	2b	1,155,821
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII)	2d	12,589
e	Add lines 2a through 2d	2e	1,168,978
3	Subtract line 2e from line 1	3	6,042,271
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5	6,042,271

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return. Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	7,200,193
2	Amounts included on line 1 but not on Form 990, Part IX, line 25		
a	Donated services and use of facilities	2a	1,155,821
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII)	2d	12,589
e	Add lines 2a through 2d	2e	1,168,410
3	Subtract line 2e from line 1	3	6,031,783
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	5	6,031,783

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information

Return Reference	Explanation
SCHEDULE D, PAGE 4, PART XI, LINE 2D	DIRECT FUNDRAISING COST REIMBURSEMENTS 12,589
SCHEDULE D, PAGE 4, PART XII, LINE 2D	DIRECT FUNDRAISING COSTS 12,589

Part XIII Supplemental Information (continued)

Return Reference	Explanation

2014

Open to Public
InspectionSCHEDULE G
(Form 990 or 990-EZ)Supplemental Information Regarding
Fundraising or Gaming ActivitiesComplete if the organization answered "Yes" to Form 990, Part IV, lines 17, 18, or 19, or if the
organization entered more than \$15,000 on Form 990-EZ, line 6a.

► Attach to Form 990 or Form 990-EZ.

► Information about Schedule G (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.Department of the Treasury
Internal Revenue Service

Name of the organization

COUNCIL ON AGING OF VOLUSIA COUNTY
INC

Employer identification number

59-1160221

Part I Fundraising Activities. Complete if the organization answered "Yes" to Form 990, Part IV, line 17. Form 990-EZ filers are not required to complete this part.**1** Indicate whether the organization raised funds through any of the following activities. Check all that apply

a <input type="checkbox"/> Mail solicitations	e <input type="checkbox"/> Solicitation of non-government grants
b <input type="checkbox"/> Internet and email solicitations	f <input type="checkbox"/> Solicitation of government grants
c <input type="checkbox"/> Phone solicitations	g <input type="checkbox"/> Special fundraising events
d <input type="checkbox"/> In-person solicitations	

2a Did the organization have a written or oral agreement with any individual (including officers, directors, trustees or key employees listed in Form 990, Part VII) or entity in connection with professional fundraising services? Yes No**b** If "Yes," list the ten highest paid individuals or entities (fundraisers) pursuant to agreements under which the fundraiser is to be compensated at least \$5,000 by the organization

(i) Name and address of individual or entity (fundraiser)	(ii) Activity	(iii) Did fundraiser have custody or control of contributions?		(iv) Gross receipts from activity	(v) Amount paid to (or retained by) fundraiser listed in col (i)	(vi) Amount paid to (or retained by) organization
1		Yes	No			
2						
3						
4						
5						
6						
7						
8						
9						
10						
Total						

3 List all states in which the organization is registered or licensed to solicit contributions or has been notified it is exempt from registration or licensing

FL

Part II Fundraising Events. Complete if the organization answered "Yes" to Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col (a) through col (c))
		VINEYARD AT THE (event type)	BINGO MARATHON (event type)	1 (total number)	
1	Gross receipts . . .	24,895	10,067	14,540	49,502
2	Less Contributions . . .				
3	Gross income (line 1 minus line 2) . . .	24,895	10,067	14,540	49,502
4	Cash prizes . . .				
5	Noncash prizes . . .				
6	Rent/facility costs . . .				
7	Food and beverages . . .				
8	Entertainment . . .				
9	Other direct expenses . . .	5,870		6,719	12,589
10	Direct expense summary Add lines 4 through 9 in column (d)				(12,589)
11	Net income summary Subtract line 10 from line 3, column (d)				36,913

Part III Gaming. Complete if the organization answered "Yes" to Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/Instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col (a) through col (c))
1	Gross revenue				
2	Cash prizes				
3	Non-cash prizes				
4	Rent/facility costs				
5	Other direct expenses				
6	Volunteer labor	<input type="checkbox"/> Yes . . . % <input type="checkbox"/> No	<input type="checkbox"/> Yes . . . % <input type="checkbox"/> No	<input type="checkbox"/> Yes . . . % <input type="checkbox"/> No	
7	Direct expense summary Add lines 2 through 5 in column (d)				
8	Net gaming income summary Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities _____

a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain _____

10a Were any of the organization's gaming licenses revoked, suspended or terminated during the tax year? Yes No

b If "Yes," explain _____

11 Does the organization conduct gaming activities with nonmembers? Yes No

12 Is the organization a grantor, beneficiary or trustee of a trust or a member of a partnership or other entity formed to administer charitable gaming? Yes No

13 Indicate the percentage of gaming activities conducted in

13a	%
13b	%

a The organization's facility

b An outside facility

14 Enter the name and address of the person who prepares the organization's gaming/special events books and records

Name ►

Address ►

15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No

b If "Yes," enter the amount of gaming revenue received by the organization ► \$ _____ and the amount of gaming revenue retained by the third party ► \$ _____

c If "Yes," enter name and address of the third party

Name ►

Address ►

16 Gaming manager information

Name ►

Gaming manager compensation ► \$ _____

Description of services provided ►

 Director/officer Employee Independent contractor**17** Mandatory distributions

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No

b Enter the amount of distributions required under state law distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ► \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v), and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information (see instructions).

Return Reference

Explanation

SCHEDULE O
(Form 990 or 990-EZ)Department of the Treasury
Internal Revenue Service**Supplemental Information to Form 990 or 990-EZ****Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.****► Attach to Form 990 or 990-EZ.****► Information about Schedule O (Form 990 or 990-EZ) and its instructions is at
www.irs.gov/form990.****2014****Open to Public
Inspection**Name of the organization
COUNCIL ON AGING OF VOLUSIA COUNTY
INC**Employer identification number**

59-1160221

Return Reference	Explanation
FORM 990, PAGE 2, PART III, LINE 4A	CLIENTS 60 AND OVER WHO HAVE BEEN ASSESSED FUNCTIONALLY IMPAIRED BY TRAINED CASE MANAGERS THIS PROGRAM INCLUDES FOLLOW-UP VISITS AND PROVIDES LINKS TO OTHER COMMUNITY SERVICES THE SERVICES INCLUDE CASE MANAGEMENT, HOMEMAKER, PERSONAL CARE, RESPITE, ADULT DAY CARE, MEALS, EMERGENCY ALERT RESPONSE, MEDICAL TRANSPORTATION, MATERIAL AID AND PEST CONTROL. MEDICARE WAIVER PROJECT - THIS STATE FUNDED PROGRAM ASSISTS THE MOST FRAIL AND FINANCIALLY CHALLENGED ELDERS OVER THE AGE OF 65 TRANSFERRING APPROPRIATE CLIENTS TO THIS PROGRAM OPENS SLOTS IN THE OTHER GRANTS, MAXIMIZING SERVICES AVAILABLE TO THE ELDERS IN VOLUSIA COUNTY SERVICES INCLUDE CASE MANAGEMENT, HOMEMAKER, PERSONAL CARE, RESPITE, ADULT DAY CARE, MEALS, EMERGENCY ALERT RESPONSE, MATERIAL AID, PEST CONTROL AND MEDICAL TRANSPORTATION. ALZHEIMER'S DISEASE INITIATIVE - THE STATE FUNDED PROGRAM PROVIDES RESPITE CARE SERVICES, INCLUDING IN-HOME SERVICES, FOR THE VICTIMS OF ALZHEIMER'S DISEASE AND PROVIDES TRAINING FOR CARE GIVERS OF THESE VICTIMS. HOME CARE FOR THE ELDERLY - THE GOAL OF THE HCE PROGRAM IS TO ENCOURAGE THE PROVISION OF CARE FOR ELDERS IN FAMILY-TYPE LIVING ARRANGEMENTS IN PRIVATE HOMES AS AN ALTERNATIVE TO INSTITUTIONAL CARE. THE PROGRAM ENCOURAGES CARE GIVERS TO PROVIDE, ON A NOT-FOR-PROFIT BASIS, BASIC SUPPORT AND MAINTENANCE AS WELL AS ASSISTANCE IN ARRANGING SPECIALIZED SERVICES FOR ELDERLY RELATIVES OR NON-RELATIVES. CASE MANAGEMENT AND SUBSIDY PAYMENTS ARE AVAILABLE TO QUALIFIED CARE GIVERS AND/OR VENDORS ON BEHALF OF ELIGIBLE CLIENTS. COMMUNITY CARE FOR DISABLED ADULTS - THIS STATE OF FLORIDA PROGRAM, ADMINISTERED BY THE DEPARTMENT OF CHILDREN AND FAMILIES, PROVIDES HOME-DELIVERED MEALS AND IN HOME SERVICES TO CLIENTS AGED 18-59 WITH PHYSICAL, MENTAL, OR OTHER DISABILITIES. EMERGENCY HOME ENERGY ASSISTANCE PROGRAM - THIS FEDERALLY FUNDED PROGRAM PROVIDES ASSISTANCE FOR LOW INCOME ELDERLY PERSONS WHO ARE IN DANGER OF HAVING THEIR UTILITIES TURNED OFF DUE TO NONPAYMENT. FAN PURCHASES AND AIRCONDITIONER REPAIR ARE PART OF THE SUMMER PROGRAM AND BLANKET AND SPACE HEATER PURCHASES ARE PART OF THE WINTER PROGRAM.

Return Reference	Explanation
FORM 990, PAGE 2, PART III, LINE 4D	OTHER COMMUNITY PROGRAMS FOR THE ELDERLY AND NEEDY CAREGIVER RESPITE - IN THE YEAR 2003 THE COUNCIL DEVELOPED A CAREGIVER RESPITE PROGRAM, WITH INITIAL FUNDING PROVIDED BY HOSPICE OF VOLUSIA/FLAGLER THE PROGRAM HAS GROWN TO TEN CENTERS AROUND THE COUNTY, UTILIZING LOCAL CHURCH FACILITIES AND VOLUNTEERS ALONG WITH COUNCIL STAFF EACH CENTER OPERATES ONE DAY PER WEEK, AND PROVIDES ELIGIBLE "CAREES" WITH A SECURE AND STIMULATING ENVIRONMENT WHILE THEIR CAREGIVERS ARE GIVEN TIME FOR WELL DESERVED RELIEF CAREGIVERS ALSO HAVE THE OPPORTUNITY TO PARTICIPATE IN VARIOUS EDUCATIONAL AND COUNSELING PROGRAMS TO HELP THEM BETTER COPE WITH THE DEMANDS OF TWENTY-FOUR HOUR SEVEN DAY CARE PRIVATE PAY PROGRAMS - THIS PROGRAM PROVIDES FOR HOME-DELIVERED MEALS AND IN-HOME SERVICES TO CLIENTS THAT DO NOT QUALIFY FOR PROGRAMS ADMINISTERED THROUGH A STATE OR FEDERAL PROGRAM

Return Reference	Explanation
FORM 990, PAGE 6, PART VI, LINE 10B	THE COUNCIL GOVERNS THE ACTIVITIES OF ONE RELATED ENTITY. THE RELATED ENTITY IS LIVING GIFTS FOUNDATION OF THE COUNCIL ON AGING OF VOLUSIA COUNTY, INC. THE RELATED ENTITY IS A 501(C)(3) ORGANIZATION, OPERATING EXCLUSIVELY FOR THE BENEFIT OF THE COUNCIL. THE RELATED ENTITY HAS A SEPARATE BOARD WHICH IS SELECTED BY THE COUNCIL'S BOARD. ALL POLICIES AND PROCEDURES GOVERNING THE ACTIVITIES OF THE COUNCIL ARE SUBJECTED TO THE RELATED ENTITY. FOR FINANCIAL STATEMENT REPORTING PURPOSES, THE RELATED ENTITY IS COMBINED WITH THE COUNCIL'S

Return Reference	Explanation
FORM 990, PAGE 6, PART VI, LINE 11B	FORM 990 IS REVIEW BY MANAGEMENT, AND SUBSEQUENTLY APPROVED BY THE FINANCE COMMITTEE BEFORE FILING AND RELEASE TO OTHER INTERESTED PARTIES

Return Reference	Explanation
FORM 990, PAGE 6, PART VI, LINE 12C	AT THE END OF EACH FISCAL YEAR, ALL BOARD OF DIRECTORS, ALL KEY EMPLOYEES AND DEPARTMENT MANAGERS, ARE REQUIRED TO COMPLETE AND RESPOND TO ANY RELATED PARTY ACTIVITIES ENGAGED IN DURING THE FISCAL YEAR OPERATING CYCLE. ANY DISCOVERY IS DISCUSSED AND ACTED UPON BY THE BOARD OF DIRECTORS AND MANAGEMENT. THE INQUIRY IS CONDUCTED USING POSITIVE CONFIRMATION QUESTIONAIRS, AND ARE REQUIRED TO BE RETURNED, EVEN WHEN NO RELATED PARTY ACTIVITIES OCCURED DURING THE CURRENT YEAR END, THE BOARD OF DIRECTORS REVISED THE CURRENT CONFLICT OF INTEREST POLICY TO COVER ADDITIONAL COMPLIANCE ISSUES NOT PREVIOUSLY ADDRESSED

Return Reference	Explanation
FORM 990, PAGE 6, PART VI, LINE 15A	THE EXECUTIVE DIRECTOR'S COMPENSATION AGREEMENT IS REVIEWED ANNUALLY THROUGH AN ADVISORY COMMITTEE SELECTED BY THE BOARD OF DIRECTORS. THE PROCESS AND RECOMMENDATION CONCLUDED BY THE ADVISORY COMMITTEE ARE REVIEWED AND APPROVED BY THE BOARD OF DIRECTORS

Return Reference	Explanation
FORM 990, PAGE 6, PART VI, LINE 15B	<p>ALL EMPLOYEE COMPENSATION AGREEMENTS, INCLUDING KEY EMPLOYEES (DEPARTMENT MANAGERS), ARE REVIEWED ANNUALLY BY DEPARTMENT MANAGERS AND OR THE EXECUTIVE DIRECTOR THROUGH WRITTEN EVALUATION REPORTS</p> <p>A WRITTEN EVALUATION REPORT CONSISTS OF VALUATION OF JOB PERFORMANCE, DUTIES, AND OTHER OPERATIONAL FUNCTIONS CONDUCTED BY EACH RESPECTIVE EMPLOYEE. RECOMMENDATIONS ARE GIVEN BY THE DEPARTMENT MANAGERS DISCLOSED IN THE WRITTEN EVALUATION REPORTS REGARDING SALARY AND WAGE STRUCTURE FOR EACH EVALUATED EMPLOYEE. THE FINAL DETERMINATION IS MADE BY THE EXECUTIVE DIRECTOR, AFTER DISCUSSIONS AND APPROVAL FROM BOARD OF DIRECTOR COMMITTEES, USUALLY THE FINANCE COMMITTEE. THE COUNCIL ACTS AS A COMMON PAYMASTER AGENT WITH VOLUSIA COUNTY COUNCIL ON AGING LIVING GIFTS FOUNDATION, INC (FOUNDATION) RELATIVE TO PAYROLL REPORTING AND REQUIRED PAYROLL INFORMATION TAX RETURNS. SALARY AND WAGE EXPENSES AND ALL RELATED PAYROLL COSTS ARE ALLOCATED FOUNDATION BASED ON THE DIRECT PERSONNEL COSTS ASSOCIATED WITH THIS ENTITY. HOWEVER, ALL EMPLOYEES OF THE COUNCIL FOUNDATION ARE INCLUDED IN THE COUNCIL'S PAYROLL INFORMATION RETURNS</p>

Return Reference	Explanation
FORM 990, PAGE 6, PART VI, LINE 19	GOVERNING DOCUMENTS ARE MADE AVAILABLE TO THE PUBLIC UPON REQUEST. TAX RETURN INFORMATION IS MADE AVAILABLE THROUGH GUIDESTAR INFORMATION SERVICES

Return Reference	Explanation
FORM 990, PART XI, LINE 9	DIRECT FUNDRAISING COST REIMBURSEMENTS 12,589 DIRECT FUNDRAISING COSTS -12,589