

Emergency Food & Shelter Program (EFSP)

Phase 32

Application for Funding

Orange County (1680)

Submittal Instructions:

Submit one (1) original application with all requested attachments by **4:30pm on Wednesday, April 15, 2015** to Heart of Florida United Way, 1940 Traylor Blvd., Orlando, FL 32804. Additionally, email a signed copy of application with **ALL** attachments to: delitza.fernandez@hfuw.org.

NO EXCEPTIONS

Applications will **not** be accepted after the submission deadline. No handwritten applications will be accepted. Submitted applications will **not be reviewed for funding and will be returned** to agency if:

- Any portion of this application is altered or incomplete
- Attachments are not submitted
- Directions are not followed

Required Attachments:

- Proof of Incorporated/recognized status in the State of Florida as a nonprofit organization
- Proof of Tax Exempt Status under Internal Revenue Code 501(c)(3)
- List of Organization's Board Members
- Last Independent Annual Audit for the most recent fiscal period
- Management Letter or letter from CPA indicating no management letter was issued

Agency Name: Christian Service Center for Central Florida

Certification

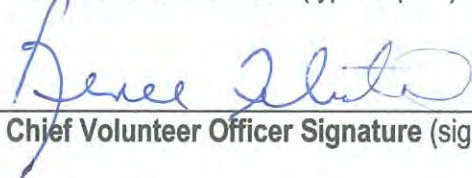
Our signatures acknowledge that the information contained in this funding application is accurate to the best of our knowledge. In addition, our signatures certify that this request is consistent with our organization's Mission, Articles of Incorporation, and By-Laws.

In accepting Emergency Food & Shelter National Program funds, the agency certifies that it will practice non-discrimination with regard to client assistance.

Furthermore, acceptance of emergency food and shelter program funds constitutes acceptance to comply with all criteria, policies and procedures of the national and local boards.

Renee Alivento

Chief Volunteer Officer (type or print)



Chief Volunteer Officer Signature (sign in blue ink)

April 14, 2015

Date

Robert F. Stuart

Chief Professional Officer (type or print)



Chief Professional Officer Signature (sign in blue ink)

April 14, 2015

Date

Emergency Food & Shelter Program (EFSP)
Phase 32
Application for Funding
Orange County

Date: April 14, 2015

Agency Name: Christian Service Center for Central Florida

Agency Address: 808 W. Central Blvd.

City: Orlando **State:** Florida **Zip Code:** 32805

Congressional District (3-digit number): 003 **County:** Orange

DUNS #: 081353435 **Federal Taxpayer ID#:** 59-1353031

Agency Fiscal Year
(MM/DD/YY): 01/01 to 12/31

President/Board Chair Information Name: Renee Alivento Phone: 407-721-2680

Chief Professional Officer Information Name: Robert F. Stuart Title: Executive Director
407-425-2523ext244
Email: rfstuart@christianservicecenter.org Phone: 2523ext244

Agency Contact Person Information (for EFSP Process) Name: Linnette Boldig Title: Director of Development
Phone: 407-425-2523 ext. 230 Fax: 407-425-9513
Email: lboldig@christianservicecenter.org

Agency's Mission Statement:

To prevent homelessness, combat poverty, cultivate self-sufficiency, restore hope and glorify God through the faithful provision of services that directly address physical, emotional and spiritual needs for families and individuals who are struggling in Central Florida.

**Local EFSP Board Policy & Procedure
Organization Eligibility**

Eligibility

For an organization to be eligible for funding it must:

1. be a non-profit organization or an agency of the government;
2. practice non-discrimination with regard to client assistance, including those with language barriers;
3. have an accounting system and have **an annual, independent audit (NO EXCEPTIONS)**;
4. provide a copy of the most recent annual audit and management letter, Board response to management letter or letter from CPA indicating no management letter was issued;
5. for voluntary organizations, have a voluntary Board of Directors who receives no remuneration for holding the position;
6. demonstrate that program has been serving clients for a minimum of one (1) year;
7. provide services during specified hours on a regular basis, at an identifiable location. (A designated person should be present at the location during specified times of operation to provide assistance to those in need.);
8. as an employer, abides by the Federal Drug-Free Workplace Act of 1988;
9. provide case management to individuals seeking assistance (see case management standards attachment)

A copy of an LRO's annual audit and Management Response or Corrective Action Plan (as appropriate) must be forwarded to the National Board if:

- the LRO received \$500,000 or more in federal funds
- the LRO has "findings" in their annual audit
- the LRO received a "qualified" opinion
- the LRO received "no opinion" or an "adverse opinion".

Additionally, the Local Board may no longer fund an LRO that received "no opinion" or an "adverse opinion". Once an agency has again achieved an "unqualified" or "qualified" opinion, they may be considered for funding.

Failure to comply with all Board Policies and Procedures will be subject to denial or removal of funds.

Funds are to be used on an ongoing basis to supplement and extend food and shelter services, not as a substitute for other program funds or to start new programs.

By signing below, I certify that my agency meets the above eligibility requirements.



Chief Professional Office Signature

April 14, 2015

Date

**EFSP Phase 32
Orange County
Funding Request Breakdown**

NOTE: Only whole dollar amounts

Direct Assistance to Individuals/Families (funds paid out on behalf of the client)

Category	Funding Requested	Number of Bills to be Paid*
Rent/Mortgage (Housing Assistance)	\$ 12446	49
Utilities	\$ 27432	108

Note: All rent/mortgage/utility payment requests will be submitted to Heart of Florida United Way, who will then issue payment directly to the vendor.

* Count one bill for each household (family or single individual) to be served.

Additional Service Categories

Category	Funding Requested	Number of Meals to be Provided <small>Estimate based on \$2 per person, per meal</small>
Other Food (Pantry)	\$ 6500	3250

Note: All food purchases will need to be submitted to Heart of Florida United Way, who will then issue payment directly to the food vendor.

Category	Funding Requested	Number of Beds at Facility	Number of Bed Nights <small>Estimate based on \$12.50 per person, per night</small>
Mass Shelter	\$		

Category	Funding Requested	Number of Meals to be Provided <small>Estimate based on \$2 per person, per meal</small>
Meals Served	\$ 18100	9050

Overall Funding Request Total	\$ 65078
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Training and Implementation of Phase

All caseworkers and/or staff providing services (screening and evaluation) for rent/mortgage, & utilities must attend the yearly mandatory training. The Designated Trainer will train all caseworkers hired after the mandatory training date.

Please complete the information below for the identified designated trainer, who will train all caseworkers or staff hired after the mandatory training date and be responsible for ensuring accuracy of paperwork submitted to Heart of Florida United Way's Emergency & Homelessness Services (EHS) Division. **Designated trainers for agencies awarded rent/mortgage and/or utilities funds are required to attend the Emergency Funds Network (EFN) meetings.**

Designated Trainer Information: Name: Maria Ayala Title: Coordinator, FES
 Qualification: Bachelors Degree and Experience % of time: 100

Please provide the name of other staff, titles, qualification, and percent of time dedicated to this service:

Staff Information: Name: Hageo Gaultier Title: Social Worker, FES
 Qualification: Bachelors Degree and Experience % of time: 100

Staff Information: Name: Rosemary Wilsen Title: Coordinator, West Orange FES
 Qualification: Bachelors Degree and Experience % of time: 100

Staff Information: Name: Gwenell Hall Title: Coordinator, Winter Park FES
 Qualification: Masters Degree % of time: 100

Staff Information: Name: Maria Ayala Title: Coordinator, Downtown FES
 Qualification: Bachelors Degree and Experience % of time: 100

Staff Information: Name: _____ Title: _____
 Qualification: _____ % of time: _____

Staff Information: Name: _____ Title: _____
 Qualification: _____ % of time: _____

Staff Information: Name: _____ Title: _____
 Qualification: _____ % of time: _____

Agency Information

Brief description of agency:

For over 44 years, the Christian Service Center has served the physical, emotional and spiritual needs of the Central Florida community and has maintained a distinguished reputation for preventing homelessness and impacting lives. The Christian Service Center for Central Florida, Inc. is a private nonprofit social service agency that assists hurting families in Central Florida with compassion, through programs designed to meet physical, emotional and spiritual needs, regardless of race, religion or gender. The Christian Service Center operates from three locations in Downtown Orlando, West Orange County and Winter Park and has served millions since its inception in 1971.

List of agency services:

Family & Emergency Services
Daily Bread
Love Pantry

Please provide a statement of your capability and capacity to provide these emergency programs, such as the screening and evaluation of applicants, in accordance with the national emergency food and shelter guidelines.

The Family & Emergency Services (FES) program of the Christian Service Center has been in operation since 1971 and provides direct client services such as food, clothing, transportation, and financial assistance for rent and utilities. The Center is able to provide case management and social worker screening in accordance with the National Emergency Food and Shelter Board guidelines.

Program Information Section

*** Please complete **one (1)** Program Information Section for **each** program accessing EFSP funding during this phase ***

Name of Program: Family & Emergency Services (FES)

Brief program description and services:

Family & Emergency Services (FES) provides immediate emergency assistance and relief to families and individuals who are faced with an unexpected financial crisis. The primary goal of FES is to help families maintain their residence and prevent them from being forced into homelessness. FES works with individuals in a comfortable case-by-case basis to help develop a sustainable action plan aimed at improving the long term situation of families. The Family & Emergency Services program provides immediate emergency assistance (food, rent/mortgage assistance, utility assistance, clothing, prescription medicines, and transportation) to the hurting of our community. In 2014, from our three FES locations, 8824 people received direct assistance.

List below all geographic locations where this program will provide EFSP funded services:

Address	Days and Hours of Operation	# of households served per week at site	Type of Services Provided
808 W. Central Blvd., Orlando, FL 32805	9:00am-4:00pm M-F	45	<input checked="" type="checkbox"/> Housing/Utilities <input type="checkbox"/> Mass Shelter <input checked="" type="checkbox"/> Meals <input checked="" type="checkbox"/> Food Pantry
300 W. Franklin St. Ocoee, FL 34761	9:00am-4:00pm M-F	33	<input checked="" type="checkbox"/> Housing/Utilities <input type="checkbox"/> Mass Shelter <input checked="" type="checkbox"/> Meals <input checked="" type="checkbox"/> Food Pantry
3377 Aloma Ave., Winter Park, FL 32792	9:00am-4:00pm M-F	3	<input checked="" type="checkbox"/> Housing/Utilities <input type="checkbox"/> Mass Shelter <input type="checkbox"/> Meals <input checked="" type="checkbox"/> Food Pantry
			<input type="checkbox"/> Housing/Utilities <input type="checkbox"/> Mass Shelter <input type="checkbox"/> Meals <input type="checkbox"/> Food Pantry

of Unduplicated clients served by this program last year (historical): 4770 clients/families

Service Category	Clients Served & Direct Assistance Provided Through Program			
	# of Clients Served During Last Program Year (Historical)	Direct Assistance Paid to Vendors for Category (Historical)	# of Clients to be Served Current Year (Projection)	Direct Assistance Paid to Vendors for Category (Projection)
Rent/Mortgage	125 families	\$17250	145 families	\$19500
Utilities	275 families	\$51850	290 families	\$62500
Other Food	2775 families		2800 families	
Mass Shelter				
Meals Served				

	EFSP Funds Requested Per Category For <u>This Program</u>
Rent/Mortgage	\$12446
Utilities	\$27432
Other Food	\$6500
Mass Shelter	\$
Meals Served	\$18100

Program Budget

Please provide the sources of funding and amounts for each of the categories included in your EFSP Application. Be as specific as possible (ex. XYZ Foundation - \$XXXX), but do not include individual donor names – those can be listed together and labeled “Individual donors”.

NOTE: Do not include funds that are received through Heart of Florida United Way’s Emergency & Homelessness Services (EHS) Division (such as ENF, EUAP, FEF, FNF, and OUC); HFUW will provide this information to the EFSP Boards. Additionally, do not include EFSP funds previously received or projected to receive.

Program Funding Source(s)	Last Fiscal Year	Current Fiscal Year
Community support	95539	171750
Foundation/Grant	15000	30000
Government Support	46000	46000
Contribution from Annual Fund	177541	93187
TOTAL PROGRAM REVENUE:	\$334134	\$340937

NOTE: EFSP funds are intended to **SUPPLEMENT** existing services. **If no additional funding sources are identified above, application will not be considered.**

Program Expenses	Last Fiscal Year	Current Fiscal Year
Program Personnel:		
Professional Staff Salaries	196363	191090
Support Staff Salaries	29185	29185
Employee Benefits	32834	22944
Payroll Taxes/Other	20062	19461
Program Occupancy:		
Building Lease/Rent	0	0
Maintenance	8912	6100
Occupancy and Utilities	18693	18250
Insurance	12104	11277
Program Operations:		
Office Supplies	909	825
Office Expense/Computer	457	325
Communication	6352	6000
Printing	927	850
Professional Fees/Outside Consultants	0	0
Staff Travel	0	0
Miscellaneous Expenses	1362	1030
Direct Assistance for Clients (rent, utilities, etc.)	5971	33600
TOTAL PROGRAM EXPENSES:		
	\$334134	\$ 340937 *does not include EFSP funding but does include staff/case manager support for EFSP Fund Distribution

Program Information Section

*** Please complete **one (1)** Program Information Section for **each** program accessing EFSP funding during this phase ***

Name of Program: Daily Bread

Brief program description and services:

Daily Bread was established with the goal that no person in Central Florida struggle with hunger. Through Daily Bread, anyone who is hungry can eat for free, no questions asked. Daily Bread provides a nourishing noontime meal for families and individuals in the community six days every week. In 2014, Downtown Orlando served 97813 meals and West Orange served 47482 meals. Addition in 2014, over 24,200 hours were donated by volunteers in service at Daily Bread. Because of partnership with local hotel, grocery store and food banks we are able to keep the average food cost per meal at 17.6 cents.

List below all geographic locations where this program will provide EFSP funded services:

Address	Days and Hours of Operation	# of households served per week at site	Type of Services Provided
808 W. Central Blvd., Orlando , FL. 32805	9:00am-4:00pm M-F	385	<input type="checkbox"/> Housing/Utilities <input type="checkbox"/> Mass Shelter <input checked="" type="checkbox"/> Meals <input type="checkbox"/> Food Pantry
300 W. Franklin St. Ocoee, FL 34761	9:00am-4:00pm M-F	175	<input type="checkbox"/> Housing/Utilities <input type="checkbox"/> Mass Shelter <input checked="" type="checkbox"/> Meals <input type="checkbox"/> Food Pantry
			<input type="checkbox"/> Housing/Utilities <input type="checkbox"/> Mass Shelter <input type="checkbox"/> Meals <input type="checkbox"/> Food Pantry
			<input type="checkbox"/> Housing/Utilities <input type="checkbox"/> Mass Shelter <input type="checkbox"/> Meals <input type="checkbox"/> Food Pantry

of Unduplicated clients served by this program last year (historical): 145,295 meals served est. 3630 clients

Service Category	Clients Served & Direct Assistance Provided Through Program			
	# of Clients Served During Last Program Year (Historical)	Direct Assistance Paid to Vendors for Category (Historical)	# of Clients to be Served Current Year (Projection)	Direct Assistance Paid to Vendors for Category (Projection)
Rent/Mortgage		\$		\$
Utilities		\$		\$
Other Food				
Mass Shelter				
Meals Served	145295 meals served		160000 meals served	

	EFSP Funds Requested Per Category For <u>This Program</u>
Rent/Mortgage	\$12446
Utilities	\$27432
Other Food	\$6500
Mass Shelter	\$
Meals Served	\$18100

Program Budget

Please provide the sources of funding and amounts for each of the categories included in your EFSP Application. Be as specific as possible (ex. XYZ Foundation - \$XXXX), but do not include individual donor names – those can be listed together and labeled “Individual donors”.

NOTE: Do not include funds that are received through Heart of Florida United Way’s Emergency & Homelessness Services (EHS) Division (such as ENF, EUAP, FEF, FNF, and OUC); HFUW will provide this information to the EFSP Boards. Additionally, do not include EFSP funds previously received or projected to receive.

Program Funding Source(s)	Last Fiscal Year	Current Fiscal Year
Community Support	44947	93000
Foundation Support	0	15000
Contribution from CSC General Fund	140268	64829
TOTAL PROGRAM REVENUE:	\$185215	\$172829

NOTE: EFSP funds are intended to **SUPPLEMENT** existing services. **If no additional funding sources are identified above, application will not be considered.**

Program Expenses	Last Fiscal Year	Current Fiscal Year
Program Personnel:		
Professional Staff Salaries	30262	28206
Support Staff Salaries	67349	50827
Employee Benefits	1842	6983
Payroll Taxes/Other	5893	6494
Program Occupancy:		
Building Lease/Rent		
Maintenance	14569	17485
Occupancy and Utilities	22990	23633
Insurance	10151	7861
Program Operations:		
Office Supplies	288	899
Office Expense/Computer		
Communication	243	2160
Printing	294	140
Professional Fees/Outside Consultants		
Staff Travel		
Miscellaneous Expenses	3496	3500
Direct Assistance for Clients (rent, utilities, etc.)	*25649	24641
TOTAL PROGRAM EXPENSES:		
	\$ food for clients is listed as Direct Assistance \$185215	\$172829

Internal Revenue Service

Department of the Treasury
P. O. Box 2508
Cincinnati, OH 45201

Date: April 21, 2004

Christian Service Center for Central Florida, Inc.
808 W. Central Blvd.
Orlando, FL 32805-1809

Person to Contact:
Delores Gaskins 31-07428
Customer Service Specialist
Toll Free Telephone Number:
8:00 a.m. to 6:30 p.m. EST
877-829-5500
Fax Number:
513-263-3756
Federal Identification Number:
59-1353031

Dear Sir or Madam:

This is in response to your request of March 11, 2004, regarding your organization's tax-exempt status.

In May 1972 we issued a determination letter that recognized your organization as exempt from federal income tax. Our records indicate that your organization is currently exempt under section 501(c)(3) of the Internal Revenue Code.

Based on information subsequently submitted, we classified your organization as one that is not a private foundation within the meaning of section 509(a) of the Code because it is an organization described in sections 509(a)(1) and 170(b)(1)(A)(vi).

This classification was based on the assumption that your organization's operations would continue as stated in the application. If your organization's sources of support, or its character, method of operations, or purposes have changed, please let us know so we can consider the effect of the change on the exempt status and foundation status of your organization.

Your organization is required to file Form 990, Return of Organization Exempt from Income Tax, only if its gross receipts each year are normally more than \$25,000. If a return is required, it must be filed by the 15th day of the fifth month after the end of the organization's annual accounting period. The law imposes a penalty of \$20 a day, up to a maximum of \$10,000, when a return is filed late, unless there is reasonable cause for the delay.

All exempt organizations (unless specifically excluded) are liable for taxes under the Federal Insurance Contributions Act (social security taxes) on remuneration of \$100 or more paid to each employee during a calendar year. Your organization is not liable for the tax imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, these organizations are not automatically exempt from other federal excise taxes.

Donors may deduct contributions to your organization as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to your organization or for its use are deductible for federal estate and gift tax purposes if they meet the applicable provisions of sections 2055, 2106, and 2522 of the Code.



**FLORIDA DEPARTMENT OF AGRICULTURE & CONSUMER SERVICES
COMMISSIONER ADAM H. PUTNAM**

August 15, 2014

Refer To: CH4634

CHRISTIAN SERVICE CENTER FOR CENTRAL FLORIDA, INC.
808 W CENTRAL BLVD
ORLANDO, FL 32805-1809

RE: CHRISTIAN SERVICE CENTER FOR CENTRAL FLORIDA, INC.
REGISTRATION#: CH4634
EXPIRATION DATE: July 13, 2015

Dear Sir or Madam:

The above-named organization/sponsor has complied with the registration requirements of Chapter 496, Florida Statutes, the Solicitation of Contributions Act. A COPY OF THIS LETTER SHOULD BE RETAINED FOR YOUR RECORDS.

Every charitable organization or sponsor which is required to register under s. 496.405 must conspicuously display the registration number issued by the Department and in capital letters the following statement on every printed solicitation, written confirmation, receipt, or reminder of a contribution:

"A COPY OF THE OFFICIAL REGISTRATION AND FINANCIAL INFORMATION MAY BE OBTAINED FROM THE DIVISION OF CONSUMER SERVICES BY CALLING TOLL-FREE (800-435-7352) WITHIN THE STATE. REGISTRATION DOES NOT IMPLY ENDORSEMENT, APPROVAL, OR RECOMMENDATION BY THE STATE."

The Solicitation of Contributions Act requires an annual renewal statement to be filed on or before the date of expiration of the previous registration. The Department will send a renewal package approximately 30 days prior to the date of expiration as shown above.

Thank you for your cooperation. If we may be of further assistance, please contact the Solicitation of Contributions section.

Sincerely,

Karena Jackson

Karena Jackson
Regulatory Consultant
850-410-3698
Fax: 850-410-3804
E-mail: karena.jackson@freshfromflorida.com

August 21, 2014

Ms. Merry Rawls
Merry Rawls, C.P.A.
425 W. Colonial Drive, #103
Orlando, FL 32804

Dear Merry,

Thank you for your faithful service to the Christian Service Center for Central Florida, Inc., and your dedication to support our mission through your audit process. We are pleased to work with you and have taken this opportunity to respond to your management letter of May 31, 2014.

Following a presentation at our General Board Meeting in July, we reviewed your letter with our staff and have already begun implementing your suggestions following our regular review.

Current Year Recommendations: The issues surrounding the invoicing from Second Harvest have been handled concerning proper and efficient invoice processing. Over the past year, there has been errors caused by the number of people involved in the ordering, receiving, processing and eventual invoicing through their financial system. We have streamlined this process with Second Harvest and have returned to our normal process of paying by invoice.

Irregularities in Board and Executive Minutes have been addressed by streamlining the action of the Board and Executive/Finance Committees to formally include the Executive Director and Program Updates as part of the minutes. Only new and necessary business items will be included within the minutes. And, since these meetings are recorded, they are available for review by you and other Board members.

We have added a special process to require the approval and assignment of the accounting for large deposits by the Executive Director. Additional support material will be attached (copy of grant or solicitation request) for proper posting and audit.

While we purchased cash registers with additional customer receipt. Through proper training, we have added this procedure to our thrift store policies and have been conducting this since May 2014.

Our donor record posting and processing, along with our documentation of Policies and Procedures have made good progress since we last spoke. We have presented samples of each of these to the Executive and Finance/Audit Committee for approval and will have it completed by year end. I appreciate your diligence to making this a priority as we have implements changes in our practice over the past few years and adjusted our policies and procedures to reflect this.

Last, but not least, our Executive and Finance/Audit Committees have spent considerable time discussing these issues and have recommended that we bring up your original management letter in our November 2014 meeting in order to make sure we have properly and adequately addressed each of these issues. I look forward to working with you as we continue to streamline our processes to reflect the high quality of our service to our community and donors.



CHRISTIAN
SERVICE CENTER

407.425.2523 FAX 407.425.9513
808 WEST CENTRAL BLVD ORLANDO, FLORIDA 32805
WWW.CHRISTIANSERVICECENTER.ORG

FAMILY & EMERGENCY SERVICES DAILY BREAD FRESH START KIDSFOCUS

In Partnership with United Way

Ms. Merry Rawls
August 21, 2014
Page 2

We appreciate your comments, as you have outlined, and responded accordingly with corrective action to address them. As always, thank you for your help and support as we navigate through these difficult times. We appreciate your serving to the Christian Service Center and especially to our staff.

Sincerely,



Robert F. Stuart
Executive Director



CHRISTIAN
SERVICE CENTER

407.425.2523 FAX 407.425.9513
808 WEST CENTRAL BLVD ORLANDO, FLORIDA 32805
WWW.CHRISTIANSERVICECENTER.ORG

FAMILY & EMERGENCY SERVICES DAILY BREAD FRESH START KIDSFOCUS

In Partnership with United Way

Christian Service Center for Central Florida
2015 Board of Directors Directory

Revised 4/14/15

OFFICERS

President – Renee Alivento
Past President – Keith Corino
Vice President – Ryan Scordato
Treasurer – Terry Bitner
Secretary – Nate Groover

Miguel Acosta

Attorney, Gobel Flakes, LLC
B- 407-455-5165
C- 850-212-1856
Lito923@aol.com
1st Term Expires: 12/31/2017

Renee Alivento

Vice President, New Traditions Bank
B: 407-206-7878
C: 407-721-2680
ralivento@ntbank.net
College Park Baptist Church
2nd Term Expires: 12/31/2015

Mark Batia

Vice President, Lamm & Company Partners
B: 407-895-2525
C: 407-492-0544
mbatia@lammco.com
Summit Church
1st Term Expires: 12/31/2015

Ian Bennett

Business Development Manager,
The Budd Group
B: 407-823-8188 x5114
C: 321-356-6969
ibennett@buddgroup.com
Northland, A Church Distributed
2nd Term Expires: 12/31/2017

Terry Bitner

Financial Services, OMNI Financial
B: 407-316-8043
C: 407-234-5399
Tbitner3@cfl.rr.com
Downtown Baptist Church
1st Term Expires: 12/31/2016

Jeff Bledsoe

Sales Engineer, Daikin AC Americas
C: 407-679-1039
bledent@embarqmail.com
Redeemer Lutheran Church
2nd Term Expires: 12/31/2017

Patrick Brackins

Attorney, U.S. District Court
B: 407-835-3854
C: 772-473-2880
reesebrackins@yahoo.com
First Presbyterian Church Orlando
1st Term Expires: 12/31/2016

Richard Bryan

First Vice President, City National Bank
B: 321-441-8404
C: 407-489-7608
Richard.bryan@citynational.com
First Presbyterian Church of Orlando
2nd Term Expires: 12/31/2017

Jane Callahan

Attorney, Dean Mead

B: 407-428-5121

jcallahan@deanmead.com

Park Lake Presbyterian Church

1st Term Expires: 12/31/2015

Garth Camara

Owner, Matthew Staffing Solutions

B – 407-413-8739

C – 561-714-2791

First Presbyterian Church of Orlando

1st Term Expires: 12/31/2017

Thomas Cook

Sales, Anne Rogers Realty

C: 407-963-9862

tecook@cfl.rr.com

St. Michaels Episcopal Church

2nd Term Expires: 12/31/2015

Keith Corino

Inside Account Manager, Symantec

C: 407-924-9988

Keith_corino@symantec.com

spartanswin@gmail.com

2nd Term Expires: 12/31/2015

Rachel De Jesus

Marketing Mgr, Vestagen Technical Textiles

C – 321-662-6342

Rachel.d.dejesus@gmail.com

First Presbyterian Church of Orlando

1st Term Expires: 12/31/2017

Frank Drane

Independent Insurance Agent

B: 407-886-3301 x114

C: 407-492-7201

frank@gentryins.com

Cathedral Church St. Luke

1st Term Expires: 12/31/2015

Wesney Dubic

Community Volunteer

C: 321-279-0090

Wdubic02@gmail.com

Cathedral Church St. Luke

2nd Term Expires: 12/31/2016

Tricia Edris

Director of Strategy & Operational Integration,

Florida Hospital

B: 407-303-9882

C: 407-340-6673

Tricia.smith.edris@flhosp.org

Florida Hospital SDA Church

1st Term Expires: 12/31/2016

Eric Faber

Financial Advisor

B: 407-629-7008

C: 407-340-9012

efaber@ferrellwm.com

First Presbyterian Church Orlando

1st Term Expires: 12/31/2016

Joyce Fuller

Attorney, Joyce Fuller, P.A.

B: 407-641-5292

jcfuller@jcfullerpa.com

2nd Term Expires: 12/31/2016

Malvina Gasco

Government Relations Manager, The Boeing Co.

B: 321-607-1035

C: 407-716-4536

malvinagasco@gmail.com

St. James Catholic Church

1st Term Expires: 12/31/2015

Nate Groover

Dir. External Relations,
Metro Orlando Economic Dev. Commission
B: 407-422-7159 x256
C: 407-965-6405
Nate.groover@orlandoedc.com
First Presbyterian Church Orlando
2nd Term Expires: 12/31/2015

Jonathan Huels

Attorney,
Lowndes, Drosdick, Kantor & Reed, P.A.
B: 407-843-4600 x483
C: 407-470-0122
Jonathan.huels@lowndes-law.com
St. Charles Borromeo
2nd Term Expires: 12/31/2017

Michael Kalinich

VP Corporate Partnerships, Orlando Solar Bears
B: 407-951-8200
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**CHRISTIAN SERVICE CENTER
FOR CENTRAL FLORIDA, INC.**

**FINANCIAL STATEMENTS
WITH INDEPENDENT AUDITOR'S REPORT**

December 31, 2013 and 2012

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Merry J. Rawls
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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Christian Service Center for Central Florida, Inc.
Orlando, Florida

I have audited the accompanying financial statements of Christian Service Center for Central Florida, Inc., which comprise the statements of financial position as of December 31, 2013 and 2012, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

My responsibility is to express an opinion on these financial statements based on my audits. I conducted my audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Christian Service Center for Central Florida, Inc. as of December 31, 2013 and 2012, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.


Certified Public Accountant

May 30, 2014

CHRISTIAN SERVICE CENTER FOR CENTRAL FLORIDA, INC.
STATEMENTS OF FINANCIAL POSITION
December 31, 2013 and 2012

Assets	<u>2013</u>	<u>2012</u>
Cash and cash equivalents	\$ 204,670	\$ 316,320
Grants, contributions and awards receivable (Note 2)	132,880	113,920
Prepaid expenses	23,570	4,650
Beneficial interest (Note 3)	28,060	20,440
Property and equipment, less accumulated depreciation (Note 4)	<u>1,160,870</u>	<u>1,235,320</u>
Total Assets (Notes 5 and 6)	<u>\$ 1,550,050</u>	<u>\$ 1,690,650</u>
Liabilities and Net Assets		
Liabilities:		
Note payable to bank (Note 5)	\$ 79,440	\$ 53,370
Accounts payable and accrued expenses	38,610	19,910
Mortgage note payable (Note 6)	<u>159,200</u>	<u>173,070</u>
Total Liabilities	<u>277,250</u>	<u>246,350</u>
Net Assets:		
Unrestricted	922,660	984,920
Temporarily restricted (Note 7)	<u>350,140</u>	<u>459,380</u>
Total Net Assets	<u>1,272,800</u>	<u>1,444,300</u>
Total Liabilities and Net Assets	<u>\$ 1,550,050</u>	<u>\$ 1,690,650</u>

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

CHRISTIAN SERVICE CENTER FOR CENTRAL FLORIDA, INC.
STATEMENT OF ACTIVITIES
Year Ended December 31, 2013

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Support and revenue:			
Contributions - general	\$ 476,580	\$ 220,860	\$ 697,440
Contributions - trusts and foundations	63,270	165,500	228,770
County grant	76,610		76,610
Estimated in-kind contributions (Note 9)	542,000		542,000
Program services	45,110		45,110
Thrift shops	66,390		66,390
Other	6,810		6,810
Net assets released from restrictions (Note 7)	<u>495,600</u>	<u>(495,600)</u>	<u>-</u>
Total support and revenue	<u>1,772,370</u>	<u>(109,240)</u>	<u>1,663,130</u>
Expenses:			
Program services	1,596,680		1,596,680
Supporting services:			
Fund raising and development	71,370		71,370
Management and general	<u>166,580</u>		<u>166,580</u>
Total expenses	<u>1,834,630</u>		<u>1,834,630</u>
Change in net assets	(62,260)	(109,240)	(171,500)
Net assets - Beginning of year	<u>984,920</u>	<u>459,380</u>	<u>1,444,300</u>
Net assets - End of year	<u>\$ 922,660</u>	<u>\$ 350,140</u>	<u>\$ 1,272,800</u>

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

CHRISTIAN SERVICE CENTER FOR CENTRAL FLORIDA, INC.
STATEMENT OF ACTIVITIES
Year Ended December 31, 2012

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Support and revenue:			
Contributions - general	\$ 474,310	\$ 608,070	\$1,082,380
Contributions - trusts and foundations	12,000	325,800	337,800
County grant	76,630		76,630
Estimated in-kind contributions (Note 9)	560,500		560,500
Shared tenancy	10,360		10,360
Program services	54,420		54,420
Thrift shops	59,640		59,640
Net assets released from restrictions (Note 7)	<u>771,170</u>	<u>(771,170)</u>	<u>-</u>
Total support and revenue	<u>2,019,030</u>	<u>162,700</u>	<u>2,181,730</u>
Expenses:			
Program services	1,733,810		1,733,810
Supporting services:			
Fund raising and development	79,960		79,960
Management and general	<u>226,170</u>		<u>226,170</u>
Total expenses	<u>2,039,940</u>		<u>2,039,940</u>
Change in net assets	(20,910)	162,700	141,790
Net assets - Beginning of year	<u>1,005,830</u>	<u>296,680</u>	<u>1,302,510</u>
Net assets - End of year	<u>\$ 984,920</u>	<u>\$ 459,380</u>	<u>\$ 1,444,300</u>

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

CHRISTIAN SERVICE CENTER FOR CENTRAL FLORIDA, INC.
STATEMENT OF FUNCTIONAL EXPENSES
Year Ended December 31, 2013

	<u>Program Services</u>						<u>Supporting Services</u>			
	<u>Family and Emergency Services</u>	<u>Daily Bread</u>	<u>Fresh Start</u>	<u>KIDS Focus</u>	<u>Thrift Shop</u>	<u>Love Pantry</u>	<u>Total Program Services</u>	<u>Fund Raising and Development</u>	<u>Management and General</u>	<u>Total</u>
Personnel costs	\$ 260,760	\$ 79,610	\$ 73,170	\$ 101,120	\$ 46,380	\$ 53,770	\$ 614,810	\$ 55,620	\$ 67,240	\$ 737,670
Contract services	3,740	11,830	11,170	13,430	2,040	5,450	47,660	1,000	130	48,790
Direct client assistance	11,900	3,360				95,950	111,210			111,210
Program supplies	3,520	22,440	13,300	3,400		10,760	53,420			53,420
In-kind meals, estimated	201,000	269,000	30,000				500,000			500,000
In-kind clothing, estimated	42,000						42,000			42,000
Utilities	19,260	23,630	8,610	5,970	9,840		67,310		10,620	77,930
Telephone	5,950	2,160	580	1,930	390	530	11,540	420	3,530	15,490
Building maintenance	3,880	6,510	1,520	3,230	540		15,680	600	2,270	18,550
Equipment maintenance	6,640	10,970	1,780	1,300	2,080	100	22,870		6,140	29,010
Insurance	9,560	7,860	4,640	5,440	5,630	250	33,380		4,700	38,080
Office expense	1,470	380		320	340	3,700	6,210	12,280	6,330	24,820
Travel and vehicle costs	660	2,800	210	3,330	710	2,510	10,220	400	3,350	13,970
Professional fees							-		19,120	19,120
Interest							-		10,170	10,170
Other	390	660	100	650		6,350	8,150	1,050	8,300	17,500
Depreciation	<u>9,590</u>	<u>17,120</u>	<u>14,760</u>	<u>6,120</u>	<u>4,630</u>		<u>52,220</u>		<u>24,680</u>	<u>76,900</u>
	<u>\$ 580,320</u>	<u>\$ 458,330</u>	<u>\$ 159,840</u>	<u>\$ 146,240</u>	<u>\$ 72,580</u>	<u>\$ 179,370</u>	<u>\$ 1,596,680</u>	<u>\$ 71,370</u>	<u>\$ 166,580</u>	<u>\$1,834,630</u>

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

CHRISTIAN SERVICE CENTER FOR CENTRAL FLORIDA, INC.
STATEMENT OF FUNCTIONAL EXPENSES
Year Ended December 31, 2012

	<u>Program Services</u>						<u>Supporting Services</u>			
	<u>Family and Emergency Services</u>	<u>Daily Bread</u>	<u>Fresh Start</u>	<u>KIDS Focus</u>	<u>Thrift Shop</u>	<u>Love Pantry</u>	<u>Total Program Services</u>	<u>Fund Raising and Development</u>	<u>Management and General</u>	<u>Total</u>
Personnel costs	\$ 284,440	\$ 91,100	\$ 74,740	\$ 97,850	\$ 44,300	\$ 5,250	\$ 597,680	\$ 63,480	\$ 100,210	\$ 761,370
Contract services	7,320	9,280	11,100	13,590	2,020	6,190	49,500	2,000		51,500
Direct client assistance	173,780						173,780			173,780
Program supplies	120	30,040	4,940	14,420	250	72,910	122,680			122,680
In-kind meals, estimated	169,000	316,000	24,000				509,000			509,000
In-kind clothing, estimated	48,000						48,000			48,000
Utilities	18,350	24,200	8,850	6,810	9,800		68,010		9,520	77,530
Telephone	6,210	1,410	650	980	750	150	10,150	790	3,590	14,530
Building maintenance	3,660	5,850	8,600	2,550	600		21,260		3,670	24,930
Equipment maintenance	10,520	11,790		2,190	2,450		26,950		7,780	34,730
Insurance	9,250	4,560	4,660	5,350	5,950		29,770		3,840	33,610
Office expense	2,810	620	250	160	220	6,250	10,310	10,580	6,920	27,810
Travel and vehicle costs	2,360	3,440		5,340	1,080	650	12,870	1,290	2,890	17,050
Professional fees							-		23,850	23,850
Interest							-		16,510	16,510
Other	640	130	190	470	100	500	2,030	1,820	21,800	25,650
Depreciation	<u>9,590</u>	<u>16,720</u>	<u>14,760</u>	<u>6,120</u>	<u>4,630</u>		<u>51,820</u>		<u>25,590</u>	<u>77,410</u>
	<u>\$ 746,050</u>	<u>\$ 515,140</u>	<u>\$ 152,740</u>	<u>\$ 155,830</u>	<u>\$ 72,150</u>	<u>\$ 91,900</u>	<u>\$ 1,733,810</u>	<u>\$ 79,960</u>	<u>\$ 226,170</u>	<u>\$2,039,940</u>

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

CHRISTIAN SERVICE CENTER FOR CENTRAL FLORIDA, INC.
STATEMENTS OF CASH FLOWS
Years Ended December 31, 2013 and 2012

	<u>2013</u>	<u>2012</u>
Increase (decrease) in cash:		
Cash flows from operating activities:		
Cash received from contributions, grants, and awards	\$ 983,050	\$ 1,468,480
Cash received from program services	45,110	69,120
Cash received from sales	66,390	59,640
Cash received from shared tenancy	-	10,360
Interest paid	(10,170)	(16,510)
Cash paid to employees and suppliers	(1,205,780)	(1,387,570)
Net cash provided by (used in) operating activities	(121,400)	203,520
Cash flows from investing activities:		
Acquisition of capital items	(2,450)	(2,560)
Net cash used in investing activities	(2,450)	(2,560)
Cash flows from financing activities:		
Draws on (repayment of) line of credit	26,070	(9,540)
Repayment of mortgage note	(13,870)	(5,460)
Net cash provided by (used in) financing activities	12,200	(15,000)
Net increase (decrease) in cash	(111,650)	185,960
Cash and cash equivalents - Beginning of year	<u>316,320</u>	<u>130,360</u>
Cash and cash equivalents - End of year	<u>\$ 204,670</u>	<u>\$ 316,320</u>

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

CHRISTIAN SERVICE CENTER FOR CENTRAL FLORIDA, INC.
STATEMENTS OF CASH FLOWS
Years Ended December 31, 2013 and 2012
 (continued)

**Reconciliation of change in net assets to
 net cash provided by (used in) operating activities:**

	<u>2013</u>	<u>2012</u>
Change in net assets	\$(171,500)	\$ 141,790
Adjustments to reconcile change in net assets to net cash from operating activities:		
Unrealized gain on beneficial interest	(7,620)	-
Depreciation	76,900	77,410
Noncash contribution	-	(3,500)
Increase in grants and awards receivable	(18,960)	(13,630)
Increase in prepaid expenses	(18,920)	-
Increase in accounts payable and accrued expenses	<u>18,700</u>	<u>1,450</u>
Net cash provided by (used in) operating activities	<u><u>\$(121,400)</u></u>	<u><u>\$ 203,520</u></u>

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

CHRISTIAN SERVICE CENTER FOR CENTRAL FLORIDA, INC.
Notes to Financial Statements
December 31, 2013 and 2012

Note 1 **Organization and Summary of Significant Accounting Policies:**

Organization - The Christian Service Center for Central Florida, Inc. (the Center) was incorporated in 1971 as a nonprofit inter-denominational arm of area churches bringing together congregations and individuals offering services for those in need.

The Center's programs are operated primarily in Orange County, Florida and are as follows:

Family & Emergency Services (F.E.S.) - Emergency assistance with rent, groceries, utilities and other services for persons with temporary assistance needs. This program also provides clothing and necessary household items to those in need through thrift shops.

Daily Bread - Provision of hot and nourishing meals to the homeless and hungry. Meals and supplies are donated to the program and local groups donate their services.

Fresh Start - A shelter for males to obtain training and support to transition from a life of dependency to independence.

KIDS Focus - A multi-level program for welfare and low-income mothers and their children providing classes, group support and counseling. This program includes the Early Student Intervention Program, an after-school tutoring program for the children of program participants.

Love Pantry - Provides an emergency food supply to struggling families through participating schools. Schools are provided with a cabinet stocked and restocked by volunteers with multiples of common food and hygiene items and community resource information.

Income Taxes - The Center is a tax-exempt organization under the provisions of Section 501(c)(3) of the Internal Revenue Code of 1954. The Center is classified as other than a private foundation. The Organization's federal informational and income tax returns for the years ended December 31, 2010 and later remain subject to examination.

Contributions - Contributions that are restricted by the donor are reported as temporarily restricted or permanently restricted net assets depending on the nature of the restriction. When a restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

CHRISTIAN SERVICE CENTER FOR CENTRAL FLORIDA, INC.
Notes to Financial Statements
December 31, 2013 and 2012

Note 1 **Organization and Summary of Significant Accounting Policies:** (continued)

Property and Equipment - Property and equipment in excess of \$1,000 is recorded at cost when purchased and at fair market value on the date of donation when donated. Depreciation is recognized using the straight line method over estimated useful lives as follows:

<u>Asset</u>	<u>Life</u>
Leasehold improvements	10 years
Buildings	30-40 years
Equipment and furnishings	5-7 years
Vehicles	5-7 years

Donated Services and Materials - A substantial amount of donated materials pass through the Center to charitable beneficiaries, and a substantial number of volunteers donate time for program and administrative assistance. No amounts have been reported in the financial statements for donated services since they do not meet the requirements for recognition in the financial statements.

The value of contributed food and meals provided to charitable beneficiaries, as well as clothing, provided through the Family and Emergency Services, Fresh Start and Daily Bread programs are recognized in the financial statements at their estimated fair value.

Family & Emergency Services programs distribute food and clothing. Daily Bread and Fresh Start programs provide prepared meals from food that is donated. Volunteers staff the daily food services in the Daily Bread and Fresh Start programs.

Advertising - Advertising costs, if any, are expensed when incurred.

Cash and Cash Equivalents - Cash for purposes of the statements of financial position and cash flows includes money market cash funds and certificates of deposit, if any.

Functional Allocation of Expenses - The costs of providing the various programs and other activities have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs (primarily personnel costs based on estimates of time incurred for various activities, and occupancy based on square footage used for each program activity) have been allocated among the programs, fund raising, and management and general categories.

Estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

CHRISTIAN SERVICE CENTER FOR CENTRAL FLORIDA, INC.
Notes to Financial Statements
December 31, 2013 and 2012

Note 1 **Organization and Summary of Significant Accounting Policies:** (continued)

Concentration of Credit Risk - The Center may periodically maintain cash balances in a bank in excess of federally insured balances.

Subsequent Events - Subsequent events have been evaluated through May 30, 2014, which is the date the financial statements were available to be issued.

Note 2 **Grants, Contributions and Awards Receivable**

Grants, contributions and awards receivable are currently due and are as follows:

	<u>2013</u>	<u>2012</u>
Grants receivable	\$ 7,500	\$ 13,880
United Way pledges receivable	46,500	52,880
City of Orlando	16,680	11,120
Contract receivable	31,420	25,580
Other receivables	<u>30,780</u>	<u>10,460</u>
	<u>\$ 132,880</u>	<u>\$ 113,920</u>

Note 3 **Beneficial Interest**

The Center has transferred funds to Community Foundation of Central Florida, Inc. (CFCFI). The transfer is irrevocable, however, CFCFI may make annual distributions of the income earned on the fund to the Center, subject to the foundation's spending policy. The Center is the beneficiary of the fund and has not granted variance power to Community Foundation of Central Florida, Inc.

Statements on Financial Accounting Standards, ASC 820-10, Fair Value Measurements, establishes a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. This hierarchy consists of three broad levels: Level 1 inputs consist of unadjusted quoted prices in active markets for identical assets and have the highest priority and the most reliable evidence of fair value. Level 2 inputs include quoted prices for similar assets and liabilities in active markets and inputs that are observable for the asset or liability, either directly or indirectly, for substantially the full term of the financial instrument.

CHRISTIAN SERVICE CENTER FOR CENTRAL FLORIDA, INC.
Notes to Financial Statements
December 31, 2013 and 2012

Note 3 **Beneficial Interest** (continued):

Community Foundation of Central Florida, Inc. manages and maintains the Center's investment as a component fund of the CFCFI and reports fair value primarily based on quoted market prices. As the beneficiary, Christian Service Center for Central Florida, Inc. cannot determine the value of its Beneficial Interest. The Beneficial Interest is reported in these financial statements at the value reported by CFCFI, which is a Level 3 unobservable input.

The Beneficial Interest is valued by CFCFI as \$28,060 and \$20,440 at December 31, 2013 and 2012.

Note 4 **Property and Equipment**

Property and equipment is comprised of the following:

	<u>2013</u>	<u>2012</u>
Land and improvements	\$ 438,350	\$ 438,350
Buildings	2,276,010	2,276,010
Equipment and furnishings	107,770	149,940
Vehicles	<u>36,490</u>	<u>36,490</u>
	2,858,620	2,900,790
Less accumulated depreciation	<u>1,697,750</u>	<u>1,665,470</u>
	<u>\$ 1,160,870</u>	<u>\$ 1,235,320</u>

Note 5 **Note Payable to Bank**

The Center had an unsecured line of credit in the amount of \$100,000 at December 31, 2013 and 2012. The line of credit was renewed in March 2014 with a limit of \$75,000, bears interest at prime rate plus one percent with a minimum rate of five percent and is due September 2014. This line of credit is cross-collateralized and cross-defaulted by the mortgage note described in Note 6 and is secured by substantially all assets. The line of credit requires a 30 day rest period and a debt service coverage ratio of 1.30:1. At December 31, 2013 and 2012, \$79,440 and \$53,370 was outstanding on this note.

CHRISTIAN SERVICE CENTER FOR CENTRAL FLORIDA, INC.
Notes to Financial Statements
December 31, 2013 and 2012

Note 6 **Mortgage Note Payable**

Mortgage note bearing interest at 5.25%; payable in monthly payments of \$1,200, including interest; secured by property in Orange County, Florida and substantially all other assets; matures September 2017, with a balloon balance of approximately \$133,800; loan terms require a debt service coverage ratio and quick ratio of 1.3 to 1. The balance outstanding on the mortgage was \$159,200 and \$173,070 at December 31, 2013 and 2012, respectively.

Mortgage maturities for the years ending December 31, are as follows:

2014	\$ 6,280
2015	6,620
2016	6,970
2017	<u>139,330</u>
	<u>\$159,200</u>

Note 7 **Temporarily Restricted Net Assets**

Restrictions on net assets at December 31, are as follows:

	<u>2013</u>	<u>2012</u>
Program use restrictions:		
Love Pantry	\$ 117,910	\$ 180,620
Daily Bread	36,010	60,800
Family Emergency Services, including		
Love Orlando, Operation Home Fires and		
Hurricane Relief	106,200	127,330
KIDS Focus	17,350	17,350
Fresh Start	1,780	1,780
Time restrictions:		
United Way and City of Orlando	<u>70,890</u>	<u>71,500</u>
	<u>\$ 350,140</u>	<u>\$ 459,380</u>

CHRISTIAN SERVICE CENTER FOR CENTRAL FLORIDA, INC.
Notes to Financial Statements
December 31, 2013 and 2012

Note 7 **Temporarily Restricted Net Assets**

Net assets were released from donor restrictions by incurring expenses satisfying the purpose or time restrictions specified by donors as follows:

	<u>2013</u>	<u>2012</u>
Purpose restriction accomplished:		
Family Emergency Services	\$ 134,190	\$ 448,610
Daily Bread programs	81,980	87,400
Fresh Start program	22,610	31,840
KIDS Focus programs	19,600	22,350
West Orange Life Center	51,150	62,560
Love Pantry	<u>179,690</u>	<u>87,870</u>
	489,220	740,630
Time restrictions expired	<u>6,380</u>	<u>30,540</u>
	<u>\$ 495,600</u>	<u>\$ 771,170</u>

Note 8 **Concentration**

The Center was the recipient of significant funding, primarily for the Family and Emergency Services program, from a single source in 2012. This single source contributed \$410,000 in 2012.

Note 9 **Estimated In-Kind Contributions**

The financial statements include the estimated value of in-kind contributions (as support and program expenses) received during the year, as follows:

	<u>2013</u>	<u>2012</u>
Approximate number of meals (all programs)	<u>251,000</u>	<u>265,000</u>
Estimated value of meals	<u>\$500,000</u>	<u>\$509,000</u>
Estimated value of clothing	<u>\$ 42,000</u>	<u>\$ 48,000</u>

Additionally, equipment and related installation was donated during the year ended December 31, 2012, and has been recognized in the financial statements at its estimated fair value of \$3,500.

CHRISTIAN SERVICE CENTER FOR CENTRAL FLORIDA, INC.
Notes to Financial Statements
December 31, 2013 and 2012

Note 10 **Contingencies**

In the course of its business, Christian Service Center for Central Florida, Inc. is party to claims, torts and other actions against it. Management evaluates the validity of such actions and acts accordingly. In the opinion of management, these matters are not anticipated to have a material financial impact on the Center.

Christian Service Center for Central Florida, Inc.
59-1353031

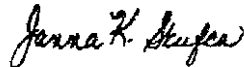
Your organization is not required to file federal income tax returns unless it is subject to the tax on unrelated business income under section 511 of the Code. If your organization is subject to this tax, it must file an income tax return on the Form 990-T, Exempt Organization Business Income Tax Return. In this letter, we are not determining whether any of your organization's present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

Section 6104 of the Internal Revenue Code requires you to make your organization's annual return available for public inspection without charge for three years after the due date of the return. The law also requires organizations that received recognition of exemption on July 15, 1987, or later, to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. Organizations that received recognition of exemption before July 15, 1987, and had a copy of their exemption application on July 15, 1987, are also required to make available for public inspection a copy of the exemption application, any supporting documents and the exemption letter to any individual who requests such documents in person or in writing. For additional information on disclosure requirements, please refer to Internal Revenue Bulletin 1999 - 17.

Because this letter could help resolve any questions about your organization's exempt status and foundation status, you should keep it with the organization's permanent records.

If you have any questions, please call us at the telephone number shown in the heading of this letter.

Sincerely,



Janna K. Skufca, Director, TE/GE
Customer Account Services

Department of the Treasury

District Director
Internal Revenue Service

Date: MAY 24 1972 | In reply refer to: 411-12: ECF:A2115



Christian Service Center Fla
Orange County, Inc.
65 East Robinson St.
Orlando, Fla. 32802

Gentlemen:

Based on information supplied, and assuming your operations will be as stated in your application for recognition of exemption, we have determined you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code.

We have further determined you can reasonably be expected to be an organization of the type described in sections 170(b)(1)(A)(vi) and 509(a)(1). Accordingly, for your first two tax years, you will be treated as an organization which is not a private foundation.

At the end of your first two tax years, however, you must establish with the Internal Revenue Service that for such two years you were in fact an organization of the type described in section 170(b)(1)(A)(vi). If you establish this fact with the Service, you will be classified as a section 509(a)(1) organization for all purposes beginning with the first day of your third tax year and you must normally meet the requirements of section 170(b)(1)(A)(vi) thereafter. If, however, you do not meet the requirements of section 170(b)(1)(A)(vi) for your first two tax years, you will be classified as a private foundation as of the first day of your third tax year. Furthermore, you will be treated as a private foundation as of the first day of your first tax year for purposes of sections 507(d) and 4940.

Grantors and donors may rely on the determination that you are not a private foundation for your first two tax years, unless notice that you will no longer be treated as a section 509(a)(1) organization is published in the Internal Revenue Bulletin. However, a grantor or donor may not rely on such determination if he was in part responsible for, or was aware of, the act or failure to act that resulted in your loss of section 509(a)(1) status, or acquired knowledge that the Internal Revenue Service had given notice that you would be removed from classification as a section 509(a)(1) organization.

You are not liable for social security (FICA) taxes unless you file a waiver of exemption certificate as provided in the Federal Insurance Contributions Act. You are not liable for the taxes imposed under the Federal Unemployment Tax Act (FUTA).

Organizations that are not private foundations are not subject to the excise taxes under Chapter 42 of the Code. However, you are not automatically exempt from other Federal excise taxes.

Donors may deduct contributions to you as provided in section 170 of the Code. Bequests, legacies, devises, transfers, or gifts to you or for your use are deductible under sections 2055, 2106, and 2522 of the Code.

If your sources of support, or your purposes, character, or method of operation is changed, you must let us know so we can consider the effect of the change on your status. Also, you must inform us of all changes in your name or address.

If your gross receipts each year are normally more than \$5,000, you are required to file Form 990, Return of Organization Exempt From Income Tax, by the 15th day of the fifth month after the end of your annual accounting period. The law imposes a penalty of \$10 a day, up to a maximum of \$5,000, for failure to file a return on time.

You are not required to file Federal income tax returns unless you are subject to the tax on unrelated business income under section 511 of the Code. If you are subject to this tax, you must file an income tax return on Form 990-T. In this letter we are not determining whether any of your present or proposed activities are unrelated trade or business as defined in section 513 of the Code.

You need an employer identification number even if you have no employees. If an employer identification number was not entered on your application, a number will be assigned to you and you will be advised of it. Please use that number on all returns you file and in all correspondence with the Internal Revenue Service.

Please keep this determination letter in your permanent records.

Sincerely yours,


W. T. Coppinger
District Director