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March 28, 2017

Board of Directors
Fayette Community Council On Aging And Aged, Inc.
477 N. Grand Avenue
Connersville, IN 47331

We have reviewed the audit report prepared by RBSK Partners PC, for the period January 1, 2015 to December 31, 2015. In our opinion, the audit report was prepared in accordance with the guidelines established by the State Board of Accounts. Per the Independent Public Accountants' opinion, the financial statements included in the report present fairly the financial condition of Fayette Community Council On Aging And Aged, Inc., as of December 31, 2015, and the results of its operations for the period then ended, on the basis of accounting described in the report.

The Independent Public Accountants' report is filed with this letter in our office as a matter of public record.

Paul D. Joyce
Paul D. Joyce, CPA
State Examiner

Fayette Community
Council on Aging
& Aged, Inc.



Financial Statements

December 31, 2015 and 2014

Fayette Community Council on Aging & Aged, Inc.

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December 31, 2015 and 2014

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Independent Auditor's Report

To the Board of Directors
Fayette Community Council on Aging & Aged, Inc.

We have audited the accompanying financial statements of Fayette Community Council on Aging & Aged, Inc. (a nonprofit organization), which comprise the statements of assets, liabilities, and net assets – modified cash basis as of December 31, 2015 and 2014, and the related statements of revenues, expenses and other changes in net assets – modified cash basis and functional expenses – modified cash basis 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 the modified cash basis of accounting as described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and net assets of Fayette Community Council on Aging & Aged, Inc. as of December 31, 2015 and 2014, and its revenues, expenses, and other changes in net assets for the years then ended in accordance with the modified cash basis of accounting as described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

RBSK Partners pc

Greensburg, Indiana
September 19, 2016

Fayette Community Council on Aging & Aged, Inc.
Statements of Assets, Liabilities, and Net Assets
-Modified Cash Basis

December 31

Assets	2015	2014
Cash and cash equivalents	\$ 172,001	\$ 133,366
Certificate of deposit	102,210	100,441
Property and equipment, net	<u>625,855</u>	<u>522,661</u>
Total Assets	<u>\$ 900,066</u>	<u>\$ 756,468</u>
Liabilities		
Payroll withholdings	\$ 3,241	\$ 3,270
Total liabilities	<u>3,241</u>	<u>3,270</u>
Net Assets		
Unrestricted	746,976	720,778
Temporarily restricted	149,849	32,420
Total net assets	<u>896,825</u>	<u>753,198</u>
 Total Liabilities and Net Assets	 <u>\$ 900,066</u>	 <u>\$ 756,468</u>

Notes to the financial statements are an integral part of these statements

Fayette Community Council on Aging & Aged, Inc.
Statement of Revenues, Expenses, and Other Changes
in Net Assets - Modified Cash Basis

For the Year Ended December 31, 2015

	Unrestricted	Temporarily Restricted	Total
Public Support and Revenue			
Public Support:			
Indiana Department of Transportation	\$ 218,773	\$ 141,260	\$ 360,033
Medicaid	162,369	---	162,369
County and city grants	11,000	---	11,000
Indiana Family and Social Services			
Administration	20,459	---	20,459
United Way	635	---	635
Contributions	10,082	---	10,082
Fundraising	6,778	---	6,778
Total public support	430,096	141,260	571,356
Revenue:			
Fares	28,383	---	28,383
Thrift shop sales	24,314	---	24,314
Membership dues	4,366	---	4,366
Interest income	1,769	---	1,769
Other	1,041	---	1,041
Total revenue	59,873	---	59,873
Total support and revenue before net assets released from restrictions	489,969	141,260	631,229
Net assets released from restrictions	23,831	(23,831)	---
Total support and revenue	513,800	117,429	631,229
Functional Expenses			
Program Services:			
Transportation services	350,567	---	350,567
Senior citizens center	60,067	---	60,067
Total program services	410,634	---	410,634
Supporting Services:			
General administrative	61,795	---	61,795
Fundraising	15,173	---	15,173
Total expenses	487,602	---	487,602
Change in Net Assets	26,198	117,429	143,627
Net Assets, Beginning	720,778	32,420	753,198
Net Assets, Ending	\$ 746,976	\$ 149,849	\$ 896,825

Notes to the financial statements are an integral part of these statements

Fayette Community Council on Aging & Aged, Inc.
Statement of Revenues, Expenses, and Other Changes
in Net Assets - Modified Cash Basis

For the Year Ended December 31, 2014

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Public Support and Revenue			
Public Support:			
Indiana Department of Transportation	\$ 219,915	\$ 33,830	\$ 253,745
Medicaid	144,408	---	144,408
County and city grants	11,000	---	11,000
Indiana Family and Social Services			
Administration	22,786	---	22,786
United Way	704	---	704
Contributions	36,164	---	36,164
Fundraising	4,408	---	4,408
Total public support	<u>439,385</u>	<u>33,830</u>	<u>473,215</u>
Revenue:			
Fares	26,096	---	26,096
Thrift shop sales	28,551	---	28,551
Membership dues	4,306	---	4,306
Interest income	488	---	488
Other	5,078	---	5,078
Gain/Loss on Sale of Assets	2,000	---	2,000
Total revenue	<u>66,519</u>	<u>---</u>	<u>66,519</u>
Total support and revenue before net assets released from restrictions	505,904	33,830	539,734
Net assets released from restrictions	20,071	(20,071)	---
Total support and revenue	<u>525,975</u>	<u>13,759</u>	<u>539,734</u>
Functional Expenses			
Program Services:			
Transportation services	369,567	---	369,567
Senior citizens center	43,245	---	43,245
Total program services	<u>412,812</u>	<u>---</u>	<u>412,812</u>
Supporting Services:			
General administrative	76,319	---	76,319
Fundraising	13,856	---	13,856
Total expenses	<u>502,987</u>	<u>---</u>	<u>502,987</u>
Change in Net Assets	22,988	13,759	36,747
Net Assets, Beginning	<u>697,790</u>	<u>18,661</u>	<u>716,451</u>
Net Assets, Ending	<u>\$ 720,778</u>	<u>\$ 32,420</u>	<u>\$ 753,198</u>

Notes to the financial statements are an integral part of these statements

Fayette Community Council on Aging & Aged, Inc.
Statement of Functional Expenses-
Modified Cash Basis

For the Year Ended December 31, 2015

	Program Services		Total Program Services	Supporting Services		Total Expenses
	Transportation Services	Senior Citizens Center		General Administrative Services	Fundraising	
Salaries and wages	\$ 201,269	\$ 16,588	\$ 217,857	\$ 37,869	\$ 1,728	\$ 257,454
Payroll taxes	16,456	1,356	17,812	3,096	141	21,049
Total salaries and related expenses	217,725	17,944	235,669	40,965	1,869	278,503
Accounting fees	--	--	--	10,650	--	10,650
Advertising	1,334	70	1,404	--	--	1,404
Bank charges	--	--	--	123	--	123
Dues and subscriptions	191	216	407	--	--	407
Insurance	20,080	3,950	24,030	1,729	657	26,416
License & fees	1,923	10	1,933	--	--	1,933
Maintenance and repairs	10,319	17,709	28,028	912	--	28,940
Materials and supplies	12,719	5,141	17,860	--	2,046	19,906
Other	170	1,126	1,296	--	5,099	6,395
Postage and shipping	--	1,152	1,152	--	--	1,152
Utilities	4,528	7,890	12,418	3,656	1,597	17,671
Vehicle expenses	35,026	--	35,026	--	--	35,026
Total expenses before depreciation	304,015	55,208	359,223	58,035	11,268	428,526
Building depreciation	7,221	3,610	10,831	3,610	3,610	18,051
Equipment depreciation	628	1,249	1,877	150	295	2,322
Vehicle depreciation	38,703	--	38,703	--	--	38,703
Total depreciation	46,552	4,859	51,411	3,760	3,905	59,076
Total Expenses	\$ 350,567	\$ 60,067	\$ 410,634	\$ 61,795	\$ 15,173	\$ 487,602

Notes to the financial statements are an integral part of these statements

Fayette Community Council on Aging & Aged, Inc.
Statement of Functional Expenses-
Modified Cash Basis

For the Year Ended December 31, 2014

	Program Services		Total Program Services	Supporting Services		Total Expenses
	Transportation Services	Senior Citizens Center		General Administrative Services	Fundraising	
Salaries and wages	\$ 209,781	\$ 12,019	\$ 221,800	\$ 40,334	\$ 1,901	\$ 264,035
Payroll taxes	18,773	1,014	19,787	3,402	160	23,349
Total salaries and related expenses	228,554	13,033	241,587	43,736	2,061	287,384
Accounting fees	---	---	---	10,429	---	10,429
Advertising	585	---	585	---	45	630
Bank charges	---	---	---	81	30	111
Dues and subscriptions	191	91	282	---	95	377
Insurance	16,076	3,888	19,964	1,748	659	22,371
License and fees	685	10	695	---	---	695
Maintenance and repairs	21,063	7,065	28,128	940	---	29,068
Materials and supplies	12,574	4,523	17,097	---	2,043	19,140
Other	344	348	692	11,460	3,536	15,688
Postage and shipping	---	340	340	---	---	340
Utilities	4,847	8,761	13,608	4,012	1,761	19,381
Vehicle expenses	43,652	---	43,652	---	---	43,652
Total expenses before depreciation	328,571	38,059	366,630	72,406	10,230	449,266
Building depreciation	7,253	3,626	10,879	3,626	3,626	18,131
Equipment depreciation	1,148	1,560	2,708	287	---	2,995
Vehicle depreciation	32,595	---	32,595	---	---	32,595
Total depreciation	40,996	5,186	46,182	3,913	3,626	53,721
Total Expenses	\$ 369,567	\$ 43,245	\$ 412,812	\$ 76,319	\$ 13,856	\$ 502,987

Notes to the financial statements are an integral part of these statements

Fayette Community Council on Aging & Aged, Inc.

Notes to Financial Statements

December 31, 2015 and 2014

1. Summary of Significant Accounting Policies

This summary of significant accounting policies of Fayette Community Council on Aging & Aged, Inc. (the Agency) is presented to assist in understanding the Agency's financial statements. The financial statements and notes are representations of the Agency's management, who is responsible for their integrity and objectivity. These accounting policies conform to the modified cash basis method of accounting and have been consistently applied in the preparation of the financial statements.

Use of Estimates

The preparation of financial statements in conformity with the modified cash basis method of accounting requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

The Agency

The Agency is a nonprofit organization established in 1973, whose purpose is to study and determine the needs of the aging and aged population of Fayette County, Indiana; to cooperate with the appropriate governmental units and agencies, carry out, on a county level, its objectives and programs related to the needs, problems, and opportunities pertaining to older persons; and to coordinate and evaluate the existing programs or services for the elderly including obtaining, receiving, and distributing any funds. The Agency operates a senior citizens center that offers services and programs to the elderly of Fayette County, Indiana, for the purpose of keeping them active, independent, and to provide assistance to help prevent the premature institutionalization of Fayette County senior citizens. The Agency is incorporated under the Indiana General Not-for-Profit Corporation Act.

Basis of Accounting

The financial statements of the Agency have been prepared on the modified cash basis of accounting. Accordingly, certain revenues and the related assets are recognized when received rather than when earned and certain expenses are recognized when paid rather than when the obligation is incurred. As such, the Agency does not record accounts receivable, grants receivable, inventory, prepaid expenses, accounts payable, accrued expenses and deferred revenue.

Basis of Presentation

The Agency reports information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Fayette Community Council on Aging & Aged, Inc.

Notes to Financial Statements *(Continued)*

December 31, 2015 and 2014

1. Summary of Significant Accounting Policies *(Continued)*

Basis of Presentation *(continued)*

Under these provisions, net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Agency and changes therein are classified and reported as follows:

Unrestricted net assets - Net assets that are not subject to donor-imposed stipulations.

Temporarily restricted net assets - Net assets subject to donor-imposed stipulations that may be met or will be met either by actions of the Agency and/or the passage of time.

Permanently restricted net assets – Net assets subject to donor-imposed stipulations that they be maintained permanently by the Agency. Generally, the donors of these assets permit the Agency to use all or part of the income earned on related investments for general or specific purposes.

Functional Expenses

Functional expenses have been allocated between Program Services and Supporting Services based on an analysis of personnel time and space utilized for the related activities.

Cash Equivalents

The Agency considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. The Agency did not hold any cash equivalents at December 31, 2015 and 2014.

Inventory

Minor materials and supplies are charged to expense during the period of purchase. As a result, no inventory is recognized for these items in the financial statements.

The thrift shop inventory, consisting of used clothing and miscellaneous household items, which are donated, is recognized in the financial records of the Agency at its fair value when sold. This is due to the fact that these items do not have a readily determinable fair value. The Agency believes that the most objective value is determined by how much the Agency receives when the items are sold. Donated items are sorted and salvageable items are offered for sale. Nursing home residents, fire victims, and other people in need are given items at no charge. As a result, no inventory is recognized in the statement of assets, liabilities and net assets – modified cash basis and in-kind thrift shop inventory donations are recorded only when sold.

Fayette Community Council on Aging & Aged, Inc.

Notes to Financial Statements *(Continued)*

December 31, 2015 and 2014

1. Summary of Significant Accounting Policies *(Continued)*

Donated Assets and Services

Donated use of facilities are recorded as contributions at the net present value of their estimated fair rental values at the date of donation. Donations of property and equipment are recorded as support at their estimated fair value at the date of donation. Such donations are reported as unrestricted support unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding how long those donated assets must be maintained, the Agency reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Agency reclassifies temporarily restricted net assets to unrestricted net assets at that time.

Donated assets that are restricted by the donor are reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the donation is recognized.

Donated services are recognized as contributions if the services (a) create or enhance non-financial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Agency. Volunteers also donate their time and perform a variety of tasks throughout the year that assist the Agency with specific programs and various committee assignments that are not recognized as contributions in the financial statements since the criteria above are not met. During 2015 and 2014 volunteers donated 8,404 hours and 8,664 hours, respectively, to the Organization.

Income Taxes

The Organization is a tax-exempt entity under Section 501(a) of the Internal Revenue Code (the Code) as an organization described in Section 501(c)(3) and similar state provisions. The Organization is not classified as a private foundation.

The Organization's tax returns are subject to examination by taxing authorities, generally for a period of three years from the date of filing. As of December 31, 2015, the Organization's 2012, 2013, 2014 and 2015 tax returns were subject to examination.

Advertising Costs

Advertising costs are expensed as incurred.

Fayette Community Council on Aging & Aged, Inc.

Notes to Financial Statements *(Continued)*

December 31, 2015 and 2014

1. Summary of Significant Accounting Policies *(Continued)*

Depreciation

The Agency records purchased land, building and equipment at cost less accumulated depreciation. The estimated fair value of donated property is recorded. Depreciation is computed using the straight-line method over the estimated useful lives of the assets as follows:

Asset	Year
Land improvements	15
Buildings	40
Equipment	3-7
Transportation equipment	3-7

The Agency reports expirations of donor restrictions by reclassifying temporarily restricted net assets to unrestricted net assets evenly each year over the term of the restriction. All acquisitions of property and equipment in excess of \$500 and all expenditures for major repairs, renewals, and betterments that materially prolong the useful lives of assets are capitalized.

When an asset is disposed of, its accumulated depreciation is deducted from its original cost and any gain or loss arising from its disposal is credited or charged to earnings.

Public Support

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of revenues, expenses and other changes in net assets – modified cash basis as net assets released from restrictions.

Subsequent Events

Management has evaluated subsequent events through September 19, 2016, the date the financial statements were available to be issued. No events occurred through this date that required recognition or additional disclosure in the financial statements.

Fayette Community Council on Aging & Aged, Inc.
Notes to Financial Statements *(Continued)*

December 31, 2015 and 2014

2. Property and Equipment

Property and equipment consisted of the following at December 31, 2015:

	Cost	Accumulated Depreciation	Book Value
Land	\$ 75,172	\$ ---	\$ 75,172
Buildings	684,958	305,330	379,628
Equipment	33,773	27,915	5,858
Transportation Equipment	509,715	344,518	165,197
	<hr/>		
Totals	\$ 1,303,618	\$ 677,763	\$ 625,855

Property and equipment consisted of the following at December 31, 2014:

	Cost	Accumulated Depreciation	Book Value
Land	\$ 75,172	\$ ---	\$ 75,172
Buildings	684,958	287,278	397,680
Equipment	30,646	27,218	3,428
Transportation Equipment	352,195	305,814	46,381
	<hr/>		
Totals	\$ 1,142,971	\$ 620,310	\$ 522,661

Certain assets included in property and equipment are temporarily restricted as to use or disposition. Some of these assets are held subject to conditional title and /or mortgage to ensure compliance with restrictions. Assets subject to donor or grantor restrictions, either wholly or in part, as of December 31 were as follows:

Transportation Equipment	Restricted Cost	Expired Restrictions	Unexpired Restricted Cost
2015	\$ 175,090	\$ 25,241	\$ 149,849
2014	244,936	212,516	32,420

3. Commitments and Contingencies

Certain grants and contracts require the fulfillment of certain conditions as set forth in the instrument. Failure to fulfill the conditions could result in the return of the funds to grantors. Although that is a possibility, the Organization deems the contingency remote, since by accepting the funds and their terms, it has accommodated the objectives of the organization to the provisions of the grant or contract.

Fayette Community Council on Aging & Aged, Inc.

Notes to Financial Statements *(Continued)*

December 31, 2015 and 2014

4. Major Customers/Grantors and Concentration of Credit Risk

Major customers/grantors are those that account for more than 10% of the Organization's total support and revenue. For the years ended December 31, 2015 and 2014, two customers/grantors accounted for approximately 83% and 74% of revenue and support, respectively.

A material part of the Agency's support and revenue is dependent upon contracts with the Indiana Department of Transportation, the loss of which could have a materially adverse effect on the Agency. During the years ended December 31, 2015 and 2014 these funds accounted for \$ 360,033 (57%) and \$253,745 (47%) of total support and revenue, respectively.

A material part of the Agency's support and revenue is dependent upon contracts with Medicaid, the loss of which could have a materially adverse effect on the Agency. During the years ended December 31, 2015 and 2014 these funds accounted for \$ 162,369 (26%) and \$144,408 (27%) of total support and revenue, respectively.

5. Interest in Assets Held at Community Foundation

The Agency has established an endowment fund with the Fayette County Community Foundation, for the benefit of the Agency. The Agency has granted variance power to the Community Foundation, thus the Community Foundation has full authority and discretion as to the investment and reinvestment of the assets.

Using the modified cash basis of accounting, the endowment funds held at the Community Foundation are not included in the accompanying financial statements. Only when distributions are paid to the Agency from the endowment fund is the contribution revenue recognized. During the years ended December 31, 2015 and 2014 funds totaling \$312 and \$285 were received from the endowment fund, respectively. The fair market value of the funds held at the Community Foundation at December 31, 2015 and 2014 was \$8,997 and \$8,694, respectively.

6. Split-Interest Agreement

The Agency is a beneficiary under a trust administered by a local financial institution. During 2010, a donor established a trust naming the Agency and several other individuals and organizations as beneficiaries. Under terms of the split-interest agreement, each beneficiary will receive a pro rata share of the net income (as defined by the trust agreement) earned by the trust each year for 25 years to be used for designated purposes. After 25 years, the trust is to terminate and the remaining trust assets are to be distributed to the then remaining beneficiaries. During the years ended December 31, 2015 and 2014 funds totaling \$3,300 and \$34,145 were received from the trust, respectively.

The assets of the trust are not included in the financial statements of the Agency since the financial statements are prepared on a modified cash basis method of accounting. No beneficiary of the trust may assign, transfer, pledge, mortgage or in any way encumber or dispose of its interest in the trust.

Additional Information

Independent Auditor's Report on Additional Information

To the Board of Directors
Fayette Community Council on Aging & Aged, Inc.

We have audited the financial statements of Fayette Community Council on Aging & Aged, Inc. as of and for the years ended December 31, 2015 and 2014, and have issued our report thereon dated September 19, 2016, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The schedules of grant awards – modified cash basis are presented for the purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

RBSK Partners pc

Greensburg, Indiana
September 19, 2016

**Fayette Community Council on Aging & Aged, Inc.
Schedule of Grant Awards – Modified Cash Basis**

For the Year Ended December 31, 2015

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Beginning Balance			Program Awards			Adjustments	Revenue Recognized/Expended			Ending Balance		
		State /			State /				State /			State /		
		Federal	Local	Total	Federal	Local	Total		Federal	Local	Total	Federal	Local	Total
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES														
Passed through Indiana Family and Social Services Administration and Area 9 In-Home & Community Services Agency Special Programs for the Aging - Title III, Part B														
	93.044	20,786	—	20,786	18,707	—	18,707	(2,079)	20,459	—	20,459	16,955	—	16,955
Total U.S. Department of Health and Human Services		\$ 20,786	\$ —	\$ 20,786	\$ 18,707	\$ —	\$ 18,707	\$ (2,079)	\$ 20,459	\$ —	\$ 20,459	\$ 16,955	\$ —	\$ 16,955
U.S. DEPARTMENT OF TRANSPORTATION														
Passed through Indiana Department of Transportation and Fayette County, Indiana														
ARRA Grant	20.509	86,440	—	86,440	95,509	—	95,509	—	141,260	—	141,260	40,689	—	40,689
Section 5311 Grant	20.509	36,445	21,710	58,155	146,537	93,088	239,625	(27,540)	136,729	82,044	218,773	31,647	19,820	51,467
Total U.S. Department of Transportation		\$ 122,885	\$ 21,710	\$ 144,595	\$ 242,046	\$ 93,088	\$ 335,134	\$ (27,540)	\$ 277,989	\$ 82,044	\$ 360,033	\$ 72,336	\$ 19,820	\$ 92,156
INDIANA COUNTY AND LOCAL GRANTS														
Fayette County, IN	N/A	\$ —	\$ —	\$ —	\$ —	\$ 5,000	\$ 5,000	\$ —	\$ —	\$ 5,000	\$ 5,000	\$ —	\$ —	\$ —
Connersville Township, IN	N/A	—	—	—	—	1,000	1,000	—	—	1,000	1,000	—	—	—
City of Connersville, IN	N/A	—	—	—	—	5,000	5,000	—	—	5,000	5,000	—	—	—
Total Indiana County and Local Grants		\$ —	\$ —	\$ —	\$ —	\$ 11,000	\$ 11,000	\$ —	\$ —	\$ 11,000	\$ 11,000	\$ —	\$ —	\$ —
Total All Awards		\$ 143,671	\$ 21,710	\$ 165,381	\$ 260,753	\$ 104,088	\$ 364,841	\$ (29,619)	\$ 298,448	\$ 93,044	\$ 391,492	\$ 89,291	\$ 19,820	\$ 109,111

**Fayette Community Council on Aging & Aged, Inc.
Schedule of Grant Awards – Modified Cash Basis**

For the Year Ended December 31, 2014

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Beginning Balance			Program Awards			Adjustments	Revenue Recognized/ Expended			Ending Balance		
		Federal	State / Local	Total	Federal	State / Local	Total		Federal	State / Local	Total	Federal	State / Local	Total
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>														
Passed through Indiana Family and Social Services Administration and Area 9 In-Home & Community Services Agency Special Programs for the Aging - Title III, Part B														
	93.044	20,786	--	20,786	20,786	--	20,786	2,000	22,786	--	22,786	20,786	--	20,786
Total U.S. Department of Health and Human Services		\$ 20,786	\$ --	\$ 20,786	\$ 20,786	\$ --	\$ 20,786	\$ 2,000	\$ 22,786	\$ --	\$ 22,786	\$ 20,786	\$ --	\$ 20,786
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>														
Passed through Indiana Department of Transportation and Fayette County, Indiana														
ARRA Grant	20.509	--	--	--	120,270	--	120,270	--	33,830	--	33,830	86,440	--	86,440
Section 5311 Grant	20.509	35,291	14,654	49,945	143,108	85,017	228,125	--	141,954	77,961	219,915	36,445	21,710	58,155
Total U.S. Department of Transportation		\$ 35,291	\$ 14,654	\$ 49,945	\$ 263,378	\$ 85,017	\$ 348,395	\$ --	\$ 175,784	\$ 77,961	\$ 253,745	\$ 122,885	\$ 21,710	\$ 144,595
<u>INDIANA COUNTY AND LOCAL GRANTS</u>														
Fayette County, IN	N/A	\$ --	\$ --	\$ --	\$ --	\$ 5,000	\$ 5,000	\$ --	\$ --	\$ 5,000	\$ 5,000	\$ --	\$ --	\$ --
Connersville Township, IN	N/A	--	--	--	--	1,000	1,000	--	--	1,000	1,000	--	--	--
City of Connersville, IN	N/A	--	--	--	--	5,000	5,000	--	--	5,000	5,000	--	--	--
Total Indiana County and Local Grants		\$ --	\$ --	\$ --	\$ --	\$ 11,000	\$ 11,000	\$ --	\$ --	\$ 11,000	\$ 11,000	\$ --	\$ --	\$ --
Total All Awards		<u>\$ 56,077</u>	<u>\$ 14,654</u>	<u>\$ 70,731</u>	<u>\$ 284,164</u>	<u>\$ 96,017</u>	<u>\$ 380,181</u>	<u>\$ 2,000</u>	<u>\$ 198,570</u>	<u>\$ 88,961</u>	<u>\$ 287,531</u>	<u>\$ 143,671</u>	<u>\$ 21,710</u>	<u>\$ 165,381</u>