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February 6, 2018

Board of Directors  
Wells County Council on Aging, Inc.  
225 W. Water St.  
Bluffton, IN 46714

We have reviewed the report prepared by Wells County Council on Aging, Inc. and opined upon by David Culp & Co. LLP, Independent Public Accountants, for the period January 1, 2016 to December 31, 2016. Per the *Independent Auditor's Report* the financial statements included in the report present fairly the financial condition of Wells County Council on Aging, Inc. as of December 31, 2016 and the results of its operations for the period then ended, on the basis of accounting described in the report.

In our opinion, David Culp & Co. LLP prepared all required independent auditor's reports in accordance with generally accepted auditing standards and guidelines established by the State Board of Accounts.

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

A handwritten signature in blue ink that reads "Paul D. Joyce".

Paul D. Joyce, CPA  
State Examiner

WELLS COUNTY COUNCIL ON AGING, INC.

AUDIT REPORT

DECEMBER 31, 2016 AND 2015

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Independent Auditor's Report

To the Board of Directors  
Wells County Council on Aging, Inc.  
Bluffton, Indiana

We have audited the accompanying financial statements of Wells County Council on Aging, Inc. (a nonprofit organization), which comprise the statements of financial position as of December 31, 2016 and 2015, 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**

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 audits to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes 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 financial position of Wells County Council on Aging, Inc. as of December 31, 2016 and 2015, 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.

**Other Matter**

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of program expenses on page 13 is presented for purposes of additional analysis and is 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.

*David Culp & Co. LLP*

David Culp & Co. LLP  
Certified Public Accountants

Huntington, Indiana  
February 28, 2017

WELLS COUNTY COUNCIL ON AGING, INC.

STATEMENTS OF FINANCIAL POSITION

DECEMBER 31, 2016 AND 2015

ASSETS

	<u>2016</u>	<u>2015</u>
<u>Current Assets:</u>		
Cash and cash equivalents - Notes 1 and 2	\$ 866,842	\$ 848,799
Investments - Notes 1 and 3	4,000	4,000
Accounts receivable - Note 1	<u>62,761</u>	<u>67,671</u>
Total current assets	<u>933,603</u>	<u>920,470</u>
<u>Fixed Assets - Note 1:</u>		
Vehicles - Note 4	597,143	568,046
Office equipment	35,047	30,527
Leasehold improvement	<u>111,422</u>	<u>72,500</u>
	743,612	671,073
<u>Less: Accumulated depreciation</u>	<u>524,340</u>	<u>528,493</u>
Total fixed assets	<u>219,272</u>	<u>142,580</u>
Total assets	<u>\$1,152,875</u>	<u>\$1,063,050</u>

LIABILITIES AND NET ASSETS

<u>Current Liabilities:</u>		
Accounts payable	\$ 915	\$ 1,839
Withheld and accrued payroll taxes	2,831	2,254
Accrued payroll	14,222	11,709
Accrued expenses	<u>5,860</u>	<u>5,690</u>
Total liabilities	<u>23,828</u>	<u>21,492</u>
<u>Net Assets:</u>		
Unrestricted	1,024,732	974,580
Temporarily restricted - Note 4	<u>104,315</u>	<u>66,978</u>
Total net assets	<u>1,129,047</u>	<u>1,041,558</u>
Total liabilities and net assets	<u>\$1,152,875</u>	<u>\$1,063,050</u>

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

WELLS COUNTY COUNCIL ON AGING, INC.  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<u>Revenues, gains and other support -</u>			
Contributions -			
United Way	\$ 13,263	\$ -	\$ 13,263
Other	7,718	-	7,718
In kind - Note 5	13,500	-	13,500
Grants -			
Government - Note 6	458,098	58,178	516,276
Medicaid income	39,068	-	39,068
Program service fees	98,713	-	98,713
Special events -			
Proceeds	27,840	-	27,840
<u>Less: Direct benefits to donors</u>	(4,033)	-	(4,033)
Interest	6,838	-	6,838
Gain on sale of fixed assets	<u>2,049</u>	<u>-</u>	<u>2,049</u>
Total revenues, gains and other support before net assets released from program restrictions	663,054	58,178	721,232
Net assets released from program Restrictions	<u>20,841</u>	<u>(20,841)</u>	<u>-</u>
Total revenues, gains and other Support	<u>683,895</u>	<u>37,337</u>	<u>721,232</u>
<u>Expenses -</u>			
Program	564,993	-	564,993
Management and general	64,533	-	64,533
Fundraising	<u>4,217</u>	<u>-</u>	<u>4,217</u>
Total expenses	<u>633,743</u>	<u>-</u>	<u>633,743</u>
Change in net assets	50,152	37,337	87,489
<u>Net assets, beginning of year</u>	<u>974,580</u>	<u>66,978</u>	<u>1,041,558</u>
<u>Net assets, end of year</u>	<u>\$ 1,024,732</u>	<u>\$ 104,315</u>	<u>\$1,129,047</u>

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

WELLS COUNTY COUNCIL ON AGING, INC.  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<u>Revenues, gains and other support -</u>			
Contributions -			
United Way	\$ 21,912	\$ -	\$ 21,912
Other	4,434	-	4,434
In kind - Note 5	13,500	-	13,500
Grants -			
Government - Note 6	456,465	57,467	513,932
Medicaid income	48,018	-	48,018
Program service fees	103,730	-	103,730
Special events -			
Proceeds	25,622	-	25,622
<u>Less:</u> Direct benefits to donors	(4,682)	-	(4,682)
Interest	9,535	-	9,535
Miscellaneous income	<u>1,096</u>	<u>-</u>	<u>1,096</u>
Total revenues, gains and other support before net assets released from program restrictions	679,630	57,467	737,097
Net assets released from program restrictions	<u>3,657</u>	<u>(3,657)</u>	<u>-</u>
Total revenues, gains and other support	<u>683,287</u>	<u>53,810</u>	<u>737,097</u>
<u>Expenses -</u>			
Program	559,812	-	559,812
Management and general	65,309	-	65,309
Fundraising	<u>4,277</u>	<u>-</u>	<u>4,277</u>
Total expenses	<u>629,398</u>	<u>-</u>	<u>629,398</u>
Change in net assets	53,889	53,810	107,699
<u>Net assets, beginning of year</u>	<u>920,691</u>	<u>13,168</u>	<u>933,859</u>
<u>Net assets, end of year</u>	<u>\$ 974,580</u>	<u>\$ 66,978</u>	<u>\$1,041,558</u>

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

WELLS COUNTY COUNCIL ON AGING, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Program</u>	<u>Management And General</u>	<u>Fund- raising</u>	<u>Total</u>
Salaries	\$332,200	\$ 54,715	\$ 3,908	\$390,823
Payroll taxes	<u>26,221</u>	<u>4,319</u>	<u>309</u>	<u>30,849</u>
 Total salaries and related expenses	 358,421	 59,034	 4,217	 421,672
 Training	 1,740	 -	 -	 1,740
Equipment	7,698	-	-	7,698
Insurance	42,582	1,774	-	44,356
Landscaping	3,527	-	-	3,527
Legal and professional	6,444	269	-	6,713
Miscellaneous	611	68	-	679
Postage	323	36	-	359
Printing	260	29	-	289
Rent	12,150	1,350	-	13,500
Repairs	3,099	344	-	3,443
Supplies	1,868	208	-	2,076
Telephone	7,159	795	-	7,954
Travel	2,240	-	-	2,240
Utilities	5,637	626	-	6,263
Vehicle expense	71,386	-	-	71,386
Depreciation - Note 1	<u>39,848</u>	<u>-</u>	<u>-</u>	<u>39,848</u>
 Total expenses	 <u>\$564,993</u>	 <u>\$ 64,533</u>	 <u>\$ 4,217</u>	 <u>\$633,743</u>

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

WELLS COUNTY COUNCIL ON AGING, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Program</u>	<u>Management And General</u>	<u>Fund- raising</u>	<u>Total</u>
Salaries	\$337,785	\$ 55,635	\$ 3,974	\$397,394
Payroll taxes	<u>25,729</u>	<u>4,237</u>	<u>303</u>	<u>30,269</u>
Total salaries and related expenses	363,514	59,872	4,277	427,663
Advertising - Note 1	422	-	-	422
Training	1,680	-	-	1,680
Equipment	4,274	-	-	4,274
Insurance	37,881	1,578	-	39,459
Landscaping	3,744	-	-	3,744
Legal and professional	6,400	267	-	6,667
Miscellaneous	575	64	-	639
Postage	384	43	-	427
Printing	852	95	-	947
Rent	12,150	1,350	-	13,500
Repairs	2,818	313	-	3,131
Supplies	2,301	256	-	2,557
Telephone	7,816	868	-	8,684
Travel	2,466	-	-	2,466
Utilities	5,424	603	-	6,027
Vehicle expense	82,756	-	-	82,756
Depreciation - Note 1	<u>24,355</u>	<u>-</u>	<u>-</u>	<u>24,355</u>
Total expenses	<u>\$559,812</u>	<u>\$ 65,309</u>	<u>\$ 4,277</u>	<u>\$629,398</u>

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

WELLS COUNTY COUNCIL ON AGING, INC.

STATEMENTS OF CASH FLOWS

DECEMBER 31, 2016 AND 2015

	<u>2016</u>	<u>2015</u>
<u>Cash flows from operating activities:</u>		
Change in net assets	\$ 87,489	\$ 107,699
Adjustments to reconcile change in net assets to net cash provided by operating activities -		
Depreciation	39,848	24,355
Gain on sale of fixed assets	( 2,049)	-
(Increase) Decrease in -		
Accounts receivable	4,910	30,167
Increase (Decrease) in -		
Accounts payable	( 924)	( 5,928)
Accrued expenses	<u>3,260</u>	<u>4,143</u>
 Net cash provided by operating activities	 <u>132,534</u>	 <u>160,436</u>
 <u>Cash flows from investing activities:</u>		
Purchase of fixed assets	(116,540)	(144,334)
Proceeds on sale of fixed assets	<u>2,049</u>	<u>-</u>
 Net cash (used in) investing activities	 <u>(114,491)</u>	 <u>(144,334)</u>
 <u>Net increase in cash and cash equivalents</u>	 18,043	 16,102
 <u>Cash and cash equivalents at beginning of year</u>	 <u>848,799</u>	 <u>832,697</u>
 <u>Cash and cash equivalents at end of year</u>	 <u>\$ 866,842</u>	 <u>\$ 848,799</u>

The accompanying notes are integral part of these financial statements.

WELLS COUNTY COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2016 AND 2015

Note 1: Organization and summary of significant accounting policies -

Organization - Wells County Council on Aging, Inc. is an Indiana non-profit organization organized on December 3, 1975. Its purpose is to help assure that the major needs of older adults in Wells County are being met through appropriate programs and services and to serve as a clearinghouse for opportunities and problems of senior residents of Wells County.

The Organization receives funding from various state and local governmental agencies. The Organization requests reimbursement of qualified expenses and receives grants for programs as detailed on the schedule of program expenses. The Organization also receives support from donations.

Basis of accounting - The financial statements are prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Under the accrual basis of accounting, revenues are recorded as earned and expenses are recorded when liabilities are incurred. Also, equipment purchased through grant awards is charged to expense in the period during which it is approved by funding sources and purchased. The equipment acquired is owned by the Organization while used in current or other future authorized programs. The funding sources have a reversionary interest in the equipment purchased with grant funds; therefore, its disposition as well as the ownership of any sale proceeds, is subject to funding source regulations.

Basis of presentation - The financial statements have been prepared in accordance with FASC 958, which requires, among other things, that the financial statements report the changes in, and totals of each net asset class based on the existence of donor restrictions, as applicable. Net assets are classified as unrestricted, temporarily restricted or permanently restricted and are detailed as follows:

Unrestricted - Net assets that are not subject to donor-imposed stipulations. Unrestricted net assets may be designated for specific purposes by action of the Board of Directors or may otherwise be limited by contractual agreements with outside parties. Donor-imposed stipulations are reported as unrestricted net assets if the stipulations expire in the reporting period in which the revenue is recognized.

Temporarily restricted - Net assets whose use by the Organization is subject to donor-imposed stipulations that can be fulfilled by actions of the Organization pursuant to those stipulations or that expire by passage of time.

Permanently restricted - Net assets whose use by the Organization is subject to donor-imposed restrictions requiring that the principal be invested in perpetuity and the income only be utilized for purposes specified by the donor. At December 31, 2016 and 2015, there were no permanently restricted net assets.

WELLS COUNTY COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2016 AND 2015

Note 1: Organization and summary of significant accounting policies (Continued) -

Contributions - Under FASC 958, all contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Gifts of cash and other assets are reported as temporarily restricted or permanently restricted support if they are received with donor stipulations that limit their use. When a donor restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of activities as net assets released from restrictions. Donor-restricted contributions are recorded in the temporarily restricted class for restrictions expiring during the fiscal year, and then reclassified to the unrestricted class. By definition, permanently restricted support must be maintained in perpetuity. Restrictions on these net assets do not expire and no assets are reclassified in the statements of activities.

Pledges - Unconditional promises to give are recorded as receivables and revenues at fair value in the period the promise is made. Conditional promises to give are not recognized until they become unconditional; that is, when the conditions on which they depend are substantially met.

Cash and cash equivalents - For purposes of the statement of cash flows, the Organization considers all highly liquid investments purchased with a maturity of three months or less to be cash equivalents.

Investments - Investments are carried at fair value. Substantially all investments have readily determinable values. Additional disclosure is provided in Note 3.

Fixed assets - Fixed assets are stated at cost. Depreciation is computed on the straight-line method based on the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Vehicles	4-5
Equipment	5
Leasehold improvement	39

Depreciation expense totaled \$39,848 and \$24,355 for the years ended December 31, 2016 and 2015, respectively.

The carrying value of long-lived and intangible assets is reviewed annually to determine if facts and circumstances suggest that the assets may be impaired or that the useful life may need to be changed. The Organization considers internal and external factors relating to each asset in making this determination. If these factors and the projected undiscounted cash flows of the business over the remaining useful life indicate that the asset will not be recoverable, the carrying value will be adjusted to the estimated fair value.

Use of estimates - The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from those estimates.

WELLS COUNTY COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2016 AND 2015

Note 1: Organization and summary of significant accounting policies (Continued) -

Income tax status - The Organization is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code, and state income taxes under corresponding provisions of Indiana tax law. Additionally, the Organization is not considered a private foundation under Section 509(a) of the Internal Revenue Code.

The Organization has adopted the accounting standard on accounting for uncertainty in income taxes. This standard addresses the determination of whether tax benefits claimed, or expected to be claimed, on a tax return should be recorded in the financial statements. Under this guidance, the Organization may recognize the tax benefit from an uncertain tax position only if it is more likely than not that the tax position will be sustained on examination by taxing authorities, based on the technical merits of the position. The tax benefits that could be recognized in the financial statements from such positions would be measured based on the largest benefit that has a greater than 50 percent likelihood of being realized upon ultimate settlement. The guidance on accounting for uncertainty in income taxes also addresses derecognition, classification, interest and penalties on income taxes, and accounting in interim periods. At December 31, 2016 and 2015, there were no unrecognized tax benefits identified or recorded as liabilities. The Organization files Form 990 and the related state of Indiana return.

Donated services - A substantial number of volunteers donate significant amounts of time in providing the Organization's services. The financial statements do not reflect the value of those contributed services because they do not meet the criteria for recognition.

Donated equipment - The Organization reports gifts of equipment and other capital items as unrestricted unless explicit donor stipulations specify how the donated assets must be used. If such stipulations are made, the assets are recorded as restricted until the stipulation is met. Gifts are recorded at fair market value when received.

Accounts receivable - Accounts receivable are due from government and other significant funding sources. Based on historical collection experience with these agencies, no allowance for doubtful accounts is deemed necessary.

Advertising - Advertising costs are charged to operations as incurred. Total advertising costs expensed during the year ended December 31, 2015 was \$422. There was no advertising expense during the year ended December 31, 2016.

Note 2: Credit risk and concentrations - The Organization maintains its cash accounts at one local bank. The cash balances are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000 per institution. In addition, insurance is purchased by the Organization to cover amounts over the FDIC limit.

The Organization receives a significant amount of its funding from the federal government. A substantial reduction in the level of this support, if it were to occur, may have an effect on the Organization's programs and activities.

WELLS COUNTY COUNCIL ON AGING, INC.  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)  
DECEMBER 31, 2016 AND 2015

Note 3: Investments - The Organization's investments at December 31, 2016 and 2015 are summarized as follows:

	Fair Value Measurements Using	
Fair Value	Quoted Prices In Active Markets For Identical Assets (Level 1)	
<u>December 31, 2016 -</u>		
HH Series United States Treasury Bonds maturing in 2018	\$ 4,000	\$ 4,000
Total	<u>\$ 4,000</u>	<u>\$ 4,000</u>
 <u>December 31, 2015 -</u>		
HH Series United States Treasury Bonds maturing in 2018	\$ 4,000	\$ 4,000
Total	<u>\$ 4,000</u>	<u>\$ 4,000</u>

*Fair Value Measurements*, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy are described as follows:

**Level 1:** Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Organization has the ability to access.

**Level 2:** Inputs to valuation methodology include:

- A. Quoted prices for similar assets or liabilities in active markets.
- B. Quoted prices for identical or similar assets or liabilities in inactive markets.
- C. Inputs other than quoted prices that are observable for the asset or liability.
- D. Inputs that are principally from or corroborated by observable market data by correlation or other means.

**Level 3:** Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2016.

U. S. Treasury Bonds: Valued at face value.

WELLS COUNTY COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2016 AND 2015

Note 3: Investments (Continued) -

The preceding method described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although the Organization believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

Note 4: Temporarily restricted net assets - Temporarily restricted net assets are restricted for the following years ended December 31, 2016 and 2015:

	<u>2016</u>	<u>2015</u>
Basis of vans received from INDOT grant	<u>\$104,315</u>	<u>\$66,978</u>

The Organization receives grants from INDOT to purchase vehicles at 80% of the purchase price. INDOT places a lien on the vehicles for a maximum of four years. As time passes, the restriction is released.

Note 5: In-kind contributions - Operating facilities for the Organization are provided by Wells County, Indiana at a charge of \$1 per year. The fair rental value of the facility, in the amount of \$13,500, is included in in-kind contributions for the years ended December 31, 2016 and 2015.

Note 6: Funds received from government funding -

	<u>2016</u>	<u>2015</u>
<u>Federal -</u>		
HHS - Passed through Aging and In-Home Services of Northeast Indiana	\$ 29,655	\$ 28,240
FTA - Public Mass Transportation Fund	<u>315,794</u>	<u>310,236</u>
	<u>345,449</u>	<u>338,476</u>
<u>State of Indiana -</u>		
FTA - Public Mass Transportation Fund	<u>117,827</u>	<u>122,456</u>
<u>Wells County -</u>		
Senior transportation	18,000	18,000
WOW	<u>35,000</u>	<u>35,000</u>
	<u>53,000</u>	<u>53,000</u>
Total government funding	<u>\$516,276</u>	<u>\$513,932</u>

Note 7: Subsequent events - The Organization evaluated all events or transactions that occurred after December 31, 2016 up through February 28, 2017, which is the date the financial statements were available to be issued. During this period, management has determined that the Organization did not have any material recognizable or disclosable subsequent events.

WELLS COUNTY COUNCIL ON AGING, INC.

SCHEDULE OF PROGRAM EXPENSES

FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Senior Trans- portation</u>	<u>Medicaid Trans- portation</u>	<u>WOW Trans- portation</u>	<u>Subtotal Trans- portation</u>	<u>Locally Funded Home- maker</u>	<u>Total</u>	
						<u>2016</u>	<u>2015</u>
Salaries	\$116,118	\$ 24,488	\$183,180	\$323,786	\$ 8,414	\$332,200	\$337,785
Payroll taxes	8,838	1,882	14,866	25,586	635	26,221	25,729
Advertising	-	-	-	-	-	-	422
Training	540	116	1,059	1,715	25	1,740	1,680
Equipment	2,154	494	4,906	7,554	144	7,698	4,274
Insurance	13,702	2,523	25,401	41,626	956	42,582	37,881
Landscaping	1,069	225	2,156	3,450	77	3,527	3,744
Professional	1,669	510	4,189	6,368	76	6,444	6,400
Miscellaneous	225	41	331	597	14	611	575
Postage	104	24	187	315	8	323	384
Printing	174	33	44	251	9	260	852
Rent	3,350	1,500	7,000	11,850	300	12,150	12,150
Repairs	1,016	225	1,787	3,028	71	3,099	2,818
Supplies	604	132	1,088	1,824	44	1,868	2,301
Telephone	2,741	565	3,655	6,961	198	7,159	7,816
Travel	41	45	592	678	1,562	2,240	2,466
Utilities	1,817	395	3,286	5,498	139	5,637	5,424
Vehicle	23,477	5,553	42,356	71,386	-	71,386	82,756
Depreciation	<u>12,353</u>	<u>2,789</u>	<u>23,909</u>	<u>39,051</u>	<u>797</u>	<u>39,848</u>	<u>24,355</u>
Total	<u>\$189,992</u>	<u>\$ 41,540</u>	<u>\$319,992</u>	<u>\$551,524</u>	<u>\$ 13,469</u>	<u>\$564,993</u>	<u>\$559,812</u>