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April 4, 2018

Board of Directors
Huntington County Council on Aging, Inc.
PO Box 5204
Huntington, IN 46750

We have reviewed the report prepared by Huntington 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 Huntington 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.


Paul D. Joyce, CPA
State Examiner

HUNTINGTON COUNTY COUNCIL ON AGING, INC.

AUDIT REPORT

DECEMBER 31, 2016

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Independent Auditor's Report

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

We have audited the accompanying financial statements of Huntington 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 Huntington 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 15 is presented for 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.

David Culp & Co. LLP

David Culp & Co. LLP
Certified Public Accountants

Huntington, Indiana
July 25, 2017

HUNTINGTON 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 - Note 1 -		
Unrestricted	\$ 25,680	\$ 2,408
Restricted - Note 2	19,778	17,353
Accounts receivable - Note 1	12,086	9,017
Grants receivable - Note 1	<u>109,787</u>	<u>102,718</u>
Total current assets	<u>167,331</u>	<u>131,496</u>
<u>Fixed Assets - Note 1:</u>		
Building - Not placed in service	246,990	246,990
Equipment and furniture	<u>781,607</u>	<u>719,469</u>
	1,028,597	966,459
<u>Less:</u> Accumulated depreciation	<u>609,197</u>	<u>547,048</u>
Total fixed assets	<u>419,400</u>	<u>419,411</u>
Total assets	<u>\$ 586,731</u>	<u>\$550,907</u>

LIABILITIES AND NET ASSETS

<u>Current Liabilities:</u>		
Accrued payroll and payroll taxes	\$ 12,744	\$ 7,495
Senior Friday agency account	2,207	1,928
Accrued expenses	<u>10,019</u>	<u>6,081</u>
Total current liabilities	24,970	15,504
<u>Long-Term Debt:</u>		
Line of credit - Note 3	<u>15,500</u>	<u>20,500</u>
Total liabilities	<u>40,470</u>	<u>36,004</u>
<u>Net Assets:</u>		
Unrestricted	374,892	376,228
Temporarily restricted - Note 4	<u>171,369</u>	<u>138,675</u>
Total net assets	<u>546,261</u>	<u>514,903</u>
Total liabilities and net assets	<u>\$ 586,731</u>	<u>\$550,907</u>

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

HUNTINGTON 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>Revenue, gains and other support -</u>			
Contributions -			
Building Fund - Note 4	\$ -	\$ 3,537	\$ 3,537
United Way	23,325	-	23,325
Fundraising	27,636	-	27,636
Other	50,790	-	50,790
Government grants - Note 5	460,118	47,872	507,990
Medicaid income	64,235	-	64,235
Program service fees	68,639	-	68,639
Special events -			
Proceeds	3,420	-	3,420
Less: Direct benefits to Donors	(2,755)	-	(2,755)
Interest	64	65	129
	<hr/>	<hr/>	<hr/>
Total revenue, gains and other support before net assets released from program restrictions	695,472	51,474	746,946
Net assets released from program restrictions	18,780	(18,780)	-
	<hr/>	<hr/>	<hr/>
Total revenue, gains and other support	714,252	32,694	746,946
	<hr/>	<hr/>	<hr/>
<u>Expenses -</u>			
Program	658,088	-	658,088
Management and general	23,224	-	23,224
Fundraising	34,276	-	34,276
	<hr/>	<hr/>	<hr/>
Total expenses	715,588	-	715,588
	<hr/>	<hr/>	<hr/>
Change in net assets	(1,336)	32,694	31,358
	<hr/>	<hr/>	<hr/>
<u>Net assets, beginning of year</u>	376,228	138,675	514,903
	<hr/>	<hr/>	<hr/>
<u>Net assets, end of year</u>	\$ 374,892	\$ 171,369	\$546,261

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

HUNTINGTON 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>Revenue, gains and other support -</u>			
Contributions -			
Building Fund - Note 4	\$ -	\$ 20,287	\$ 20,287
United Way	24,713	-	24,713
Fundraising	28,572	-	28,572
Other	44,460	-	44,460
Government grants - Note 5	460,629	97,571	558,200
Medicaid income	69,968	-	69,968
Program service fees	67,622	-	67,622
Special events -			
Proceeds	3,289	-	3,289
Less: Direct benefits to donors	(3,286)	-	(3,286)
Interest	62	2	64
Gain on sale of vehicle	400	-	400
	<hr/>	<hr/>	<hr/>
Total revenue, gains and other support before net assets released from program restrictions	696,429	117,860	814,289
Net assets released from program restrictions	20,775	(20,775)	-
	<hr/>	<hr/>	<hr/>
Total revenue, gains and other support	717,204	97,085	814,289
	<hr/>	<hr/>	<hr/>
<u>Expenses -</u>			
Program	630,023	-	630,023
Management and general	24,011	-	24,011
Fundraising	32,841	-	32,841
	<hr/>	<hr/>	<hr/>
Total expenses	686,875	-	686,875
	<hr/>	<hr/>	<hr/>
Change in net assets	30,329	97,085	127,414
	<hr/>	<hr/>	<hr/>
<u>Net assets, beginning of year</u>	345,899	41,590	387,489
	<hr/>	<hr/>	<hr/>
<u>Net assets, end of year</u>	\$ 376,228	\$ 138,675	\$514,903

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

HUNTINGTON COUNTY COUNCIL ON AGING, INC.

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Program Services</u>	<u>Manage- ment and General</u>	<u>Fund- raising</u>	<u>Total</u>
Salaries	\$375,935	\$ 16,321	\$15,780	\$408,036
Payroll taxes	29,687	1,317	1,264	32,268
Employee benefits - Note 6	<u>2,736</u>	<u>864</u>	<u>-</u>	<u>3,600</u>
Total salaries and related expenses	408,358	18,502	17,044	443,904
Bank charges	-	236	-	236
Dues and subscriptions	865	-	-	865
Education and training	984	-	-	984
Equipment	519	-	-	519
Fundraising	-	-	17,232	17,232
Insurance	55,609	-	-	55,609
Interest	-	1,116	-	1,116
Legal and professional	7,160	-	-	7,160
Miscellaneous	1,529	-	-	1,529
Postage	680	-	-	680
Printing and supplies	12,828	-	-	12,828
Advertising - Note 1	2,765	-	-	2,765
Rent	9,400	2,600	-	12,000
Repairs and maintenance	3,705	-	-	3,705
Supplies	5,226	198	-	5,424
Telephone	4,444	572	-	5,016
Travel	3,288	-	-	3,288
Program operations	78,579	-	-	78,579
Depreciation - Note 1	<u>62,149</u>	<u>-</u>	<u>-</u>	<u>62,149</u>
Total expenses	<u>\$658,088</u>	<u>\$ 23,224</u>	<u>\$34,276</u>	<u>\$715,588</u>

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

HUNTINGTON COUNTY COUNCIL ON AGING, INC.STATEMENT OF FUNCTIONAL EXPENSESFOR THE YEAR ENDED DECEMBER 31, 2015

	<u>Program Services</u>	<u>Manage- ment and General</u>	<u>Fund- raising</u>	<u>Total</u>
Salaries	\$363,947	\$ 15,796	\$15,164	\$394,907
Payroll taxes	29,868	1,325	1,272	32,465
Employee benefits - Note 6	<u>5,380</u>	<u>1,416</u>	<u>283</u>	<u>7,079</u>
Total salaries and related expenses	399,195	18,537	16,719	434,451
Bank charges	-	69	-	69
Dues and subscriptions	593	-	-	593
Education and training	-	5	-	5
Fundraising	-	-	16,122	16,122
Insurance	54,392	-	-	54,392
Interest	-	660	-	660
Legal and professional	6,725	-	-	6,725
Miscellaneous	561	-	-	561
Postage	696	-	-	696
Printing and supplies	10,135	-	-	10,135
Advertising - Note 1	2,491	-	-	2,491
Rent	9,400	3,600	-	13,000
Repairs and maintenance	4,108	-	-	4,108
Supplies	4,088	524	-	4,612
Telephone	4,782	616	-	5,398
Travel	2,916	-	-	2,916
Program operations	94,515	-	-	94,515
Depreciation - Note 1	<u>35,426</u>	<u>-</u>	<u>-</u>	<u>35,426</u>
Total expenses	<u>\$630,023</u>	<u>\$ 24,011</u>	<u>\$32,841</u>	<u>\$686,875</u>

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

HUNTINGTON COUNTY COUNCIL ON AGING, INC.STATEMENTS OF CASH FLOWSFOR THE YEARS ENDED DECEMBER 31, 2016 AND 2015

	<u>2016</u>	<u>2015</u>
<u>Cash flows from operating activities:</u>		
Change in net assets	\$ 31,358	\$ 127,414
Adjustments to reconcile change in net assets to net cash provided by operating activities -		
Depreciation	62,149	35,426
(Gain) on sale of fixed assets	-	(400)
(Increase) decrease in -		
Accounts receivable	(3,069)	8,544
Grants receivable	(7,069)	(15,718)
Increase (Decrease) in -		
Accrued expenses	<u>9,187</u>	<u>3,593</u>
Net cash provided by operating activities	<u>92,556</u>	<u>158,859</u>
<u>Cash flows from investing activities:</u>		
Purchase of property and equipment	(62,138)	(124,289)
Proceeds from sale of property and equipment	<u>-</u>	<u>400</u>
Net cash (used in) investing activities	<u>(62,138)</u>	<u>(123,889)</u>
<u>Cash flows from financing activities:</u>		
Net (payments) on line of credit	(5,000)	(53,475)
Increase (Decrease) in Senior Friday agency account	<u>279</u>	<u>(449)</u>
Net cash (used in) financing activities	<u>(4,721)</u>	<u>(53,924)</u>
<u>Net increase (decrease) in cash and cash equivalents</u>	25,697	(18,954)
<u>Cash and cash equivalents at beginning of year</u>	<u>19,761</u>	<u>38,715</u>
<u>Cash and cash equivalents at end of year</u>	<u>\$ 45,458</u>	<u>\$ 19,761</u>
<u>Supplemental disclosures of cash flow information:</u>		
Cash paid during the year for -		
Interest	<u>\$ 1,116</u>	<u>\$ 660</u>

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

HUNTINGTON COUNTY COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2016 AND 2015

Note 1: Organization and summary of significant accounting policies -

Organization - Huntington County Council on Aging, Inc. (the Organization) is an Indiana non-profit organization organized on December 27, 1973. Its purpose is to help assure that the major needs of older adults in Huntington County are being met through appropriate programs and services and to serve as a clearinghouse for opportunities and problems of senior residents of Huntington County.

The Organization received funding from various federal, state, and local governmental agencies. The Organization requests reimbursement of qualified expenses and receives grants for programs as detailed on the Statement 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:

HUNTINGTON 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) -

Basis of presentation (Continued) -

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.

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.

HUNTINGTON 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) -

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.

Fixed assets - Fixed assets are stated at cost. Donated fixed assets are recorded at estimated fair value at the date of receipt. Depreciation is computed on the straight-line method based on the following estimated useful lives:

<u>Assets</u>	<u>Years</u>
Building and improvements	20-40 years
Vehicles	4 years
Office furniture and fixtures	3-15 years

Depreciation expense totaled \$62,149 and \$35,426 for the years ended December 31, 2016 and 2015, respectively.

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.

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.

HUNTINGTON 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 (Continued) -

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 these contributed services because they do not meet the criteria for recognition.

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 years ended December 31, 2016 and 2015 was \$2,765 and \$2,491, respectively.

Note 2: Restricted cash - The Organization holds and administers funds on behalf of an agency in the Organization's checking account. The funds are set up as a pass-through liability. The amount for this account was \$2,207 and \$1,928 for the years ended December 31, 2016 and 2015, respectively.

HUNTINGTON COUNTY COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2016 AND 2015

Note 2: Restricted cash (Continued) -

The Organization established an advised agency pass-through fund with the Huntington County Community Foundation in 2015. The amount at December 31, 2016 and 2015 was \$17,571 and \$15,425, respectively. The fund is noninterest bearing. The purpose of the fund is to support payment of expenses related to renovations of the new Senior Center and to support the Organization. Money may be drawn by the Organization for that purpose and the Foundation may charge a fee.

Note 3: Line of credit - The Organization has a line of credit agreement with a bank, which provides that it may borrow up to \$50,000 at the interest rate of 5% at December 31, 2016 and 2015. The amount borrowed at December 31, 2016 and 2015 was \$15,500 and \$20,500, respectively. The line expires January 28, 2018, and is secured by all of the Organization's assets.

Note 4: Temporarily restricted net assets - Temporarily restricted net assets are restricted for the following:

	<u>2016</u>	<u>2015</u>
Basis of vans received from INDOT	\$135,147	\$123,116
Building fund	<u>36,222</u>	<u>15,559</u>
Total	<u>\$171,369</u>	<u>\$138,675</u>

Note 5: 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	\$ 36,868	\$ 34,595
FTA - Public Mass Transportation Fund	<u>316,873</u>	<u>360,322</u>
Total federal assistance	353,741	394,917
<u>State of Indiana</u> -		
Indiana Department of Transportation	134,249	143,283
<u>Local</u> -		
County of Huntington	<u>20,000</u>	<u>20,000</u>
Total government funding	<u>\$507,990</u>	<u>\$558,200</u>

HUNTINGTON COUNTY COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS (CONTINUED)

DECEMBER 31, 2016 AND 2015

Note 6: Employee benefits - The Organization adopted a tax deferred annuity plan, under Internal Revenue Code Section 403(b). All salaried employees are eligible to contribute a portion of their eligible compensation to the Plan in accordance with plan provisions. The Plan requires the Organization to match dollar-for-dollar employee contributions of up to \$50 per pay period. There were no contributions made to the Plan by the Organization for the years ended December 31, 2016 and 2015. The Organization reimburses employees for their medical premiums. The total amount reimbursed for the years ended December 31, 2016 and 2015 was \$3,600 and \$7,079, respectively

Note 7: Subsequent events - The Organization evaluated all events or transactions that occurred after December 31, 2016 up through July 25, 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.

HUNTINGTON COUNTY COUNCIL ON AGING, INC.

SCHEDULE OF PROGRAM EXPENSES

FOR THE YEAR ENDED DECEMBER 31, 2016

	<u>Transpor- tation</u>	<u>Home- maker</u>	<u>Senior Center</u>	<u>Total</u>	
				<u>2016</u>	<u>2015</u>
Salaries	\$ 320,517	\$22,960	\$32,458	\$375,935	\$363,947
Payroll taxes	24,928	793	3,966	29,687	29,868
Employee benefits	<u>2,736</u>	<u>-</u>	<u>-</u>	<u>2,736</u>	<u>5,380</u>
Total salaries and related expenses	348,181	23,753	36,424	408,358	399,195
Dues and subscriptions	649	43	173	865	593
Education and training	866	49	69	984	-
Equipment	337	26	156	519	-
Insurance	52,161	2,528	920	55,609	54,392
Legal and professional	7,160	-	-	7,160	6,725
Miscellaneous	-	-	1,529	1,529	561
Postage	272	68	340	680	696
Printing and supplies	5,651	1,525	5,652	12,828	10,135
Advertising	1,120	525	1,120	2,765	2,491
Rent	5,000	550	3,850	9,400	9,400
Repairs and maintenance	2,408	185	1,112	3,705	4,108
Supplies	1,045	1,568	2,613	5,226	4,088
Telephone	3,441	251	752	4,444	4,782
Travel	1,083	1,946	259	3,288	2,916
Program operations	77,983	441	155	78,579	94,515
Depreciation	<u>43,504</u>	<u>15,537</u>	<u>3,108</u>	<u>62,149</u>	<u>35,426</u>
Total	<u>\$ 550,861</u>	<u>\$48,995</u>	<u>\$58,232</u>	<u>\$658,088</u>	<u>\$630,023</u>