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June 6, 2018

Board of Directors
Jasper County Community Services, Inc.
967 E. Leopold Street
Rensselaer, IN 47978

We have reviewed the report prepared by Jasper County Community Services, Inc. and opined upon by Bauer & Bauer, LLC, 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 Jasper County Community Services, 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, Bauer & Bauer, LLC 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
Paul D. Joyce, CPA
State Examiner

COMPARATIVE
FINANCIAL STATEMENTS
AND
SUPPLEMENTAL INFORMATION

Jasper County
Community Services, Inc.
967 E. Leopold St.
Rensselaer, IN 47978

TOGETHER WITH
INDEPENDENT AUDITOR'S
REPORT



BAUER

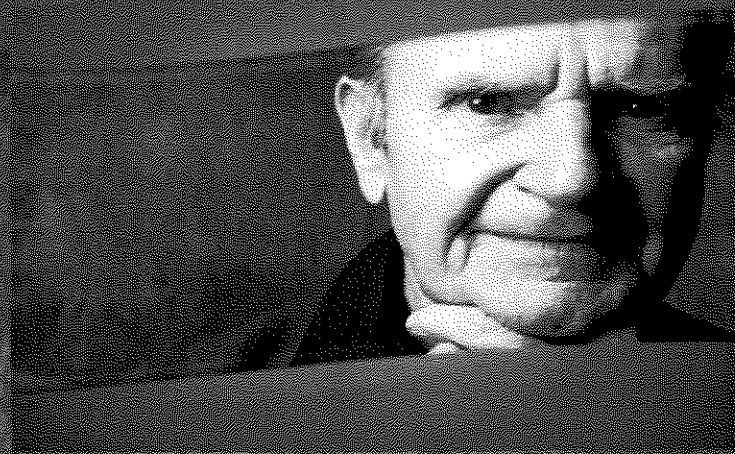
BAUER | BAUER ^{LLC}
Certified Public Accountants
Certified Fraud Examiners

"Guiding Vision to Reality for Over 3 Decades"

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December 31, 2016

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Bauer & Bauer, LLC

Certified Public Accountants

Independent Auditor's Report

To the Board of Directors
Jasper County Community Services, Inc.
Renesselaer, IN

We have audited the accompanying financial statements of Jasper County Community Services, Inc., (the Organization), which comprise the statement of financial position as of December 31, 2016, and the related statement of activities, functional expenses and cash flows for the year 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 audit. We conducted our audit 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 organization'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 Jasper County Community Services, Inc. as of December 31, 2016, and the changes in net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Report on Supplemental Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The statement of functional expenses and the schedule of fees and grants - governmental agencies on page 12 - 13 is presented for the 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 reports used to prepare the financial statements. The information has been subjected to the auditing procedures, including comparing and reconciling such information or 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 taken as a whole.

Report on Summarized Comparative Information

We have previously audited the Organization's 2015 financial statements, and we expressed an unmodified audit opinion on those financial statements in our report dated February 29, 2016. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2015, is consistent, in all material respects, with the audited financial statements from which it has been derived.

/s/ Bauer & Bauer, LLC

Carmel, Indiana
April 5, 2017

STATEMENT OF FINANCIAL POSITION



DECEMBER 31, 2016

WITH COMPARATIVE TOTALS FOR 2015

| Assets | | | | |
|--|--------------|-------------|----------------|-------------------|
| Assets | Notes | 2016 | | 2015 |
| Cash and cash equivalents - unrestricted | 1 | \$ | 78,976 | \$ 113,768 |
| Cash and cash equivalents - temporarily restricted | 1 | | 1,493 | 400 |
| Reimbursement receivables, net | 1 | | 89,228 | 77,613 |
| Prepaid expenses | 1 | | 22,728 | 27,598 |
| Property and equipment, net | 1 | | - | - |
| Total assets | | \$ | 192,425 | \$ 219,379 |

| Liabilities and Net Assets | | | | |
|---|---|-----------|---------------|------------------|
| Liabilities | | | | |
| Accounts payable | | \$ | 1,846 | \$ 2,383 |
| Accrued payroll and payroll liabilities | | | 4,186 | 7,806 |
| Accrued PTO | 1 | | 4,256 | 5,150 |
| Total liabilities | | \$ | 10,288 | \$ 15,339 |

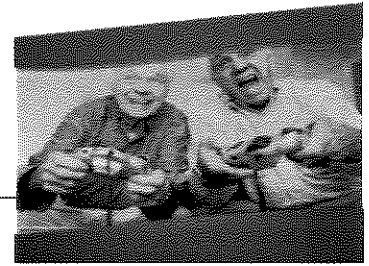
| Net Assets | | | | |
|---|---|-----------|----------------|-------------------|
| Unrestricted | 1 | | | |
| Undesignated | | \$ | 180,644 | \$ 203,640 |
| Invested in property and equipment, net of related debt | | | - | - |
| Temporarily restricted | 1 | | 1,493 | 400 |
| Permanently restricted | 1 | | - | - |
| Total net assets | | \$ | 182,137 | \$ 204,040 |

| | | | | |
|---|--|-----------|----------------|-------------------|
| Total liabilities and net assets | | \$ | 192,425 | \$ 219,379 |
|---|--|-----------|----------------|-------------------|

STATEMENT OF ACTIVITIES

DECEMBER 31, 2016

WITH COMPARATIVE TOTALS FOR 2015



| Support and revenue | 2016 | | | Total | 2015 Total |
|--|--------------------|------------------------|------------------------|--------------------|-------------------|
| | Unrestricted | Temporarily Restricted | Permanently Restricted | | |
| Government federal grants and contracts | \$ 222,515 | \$ - | \$ - | \$ 222,515 | \$ 241,935 |
| Government state and county grants and contracts | 171,959 | - | - | 171,959 | 196,200 |
| Contributions and donations | 4,038 | 9,007 | - | 13,045 | 10,789 |
| Program services | 75,416 | - | - | 75,416 | 75,143 |
| Investment earnings | 1 | - | - | 1 | 13 |
| Fundraising income | 3,435 | - | - | 3,435 | 2,862 |
| Other income | 620 | - | - | 620 | 93 |
| Net assets released from restrictions | 7,914 | (7,914) | - | - | - |
| Total support and revenue | \$ 485,898 | \$ 1,093 | \$ - | \$ 486,991 | \$ 527,035 |
| Program and support expenses | | | | | |
| Program activities | | | | | |
| Energy Assistance Program (EAP) | \$ 18,254 | \$ - | \$ - | \$ 18,254 | \$ 12,807 |
| Congregate Meals (C1) | 133,138 | - | - | 133,138 | 132,147 |
| Homemaker (HMK) | 26,444 | - | - | 26,444 | 22,750 |
| Handy Chore (HCP) | 11,450 | - | - | 11,450 | 26,096 |
| Focal Point | 51,336 | - | - | 51,336 | 57,311 |
| Head Start | 16,406 | - | - | 16,406 | 19,718 |
| Transportation (TRN) | 183,802 | - | - | 183,802 | 230,112 |
| Gift of Warmth (GOW) | 609 | - | - | 609 | 1,943 |
| Section 8 (SEC 8) | 13,591 | - | - | 13,591 | 7,915 |
| Supporting activities | | | | | |
| Management & general | \$ 50,714 | \$ - | \$ - | \$ 50,714 | \$ 16,389 |
| Fundraising & development | 3,150 | - | - | 3,150 | 2,478 |
| Total program and support expenses | \$ 508,894 | \$ - | \$ - | \$ 508,894 | \$ 529,666 |
| Change in net assets | \$ (22,996) | \$ 1,093 | \$ - | \$ (21,903) | \$ (2,631) |
| Beginning net assets | 203,640 | 400 | - | - | 206,671 |
| Ending net assets | \$ 180,644 | \$ 1,493 | \$ - | \$ (21,903) | \$ 204,040 |

STATEMENT OF CASH FLOWS DIRECT METHOD

DECEMBER 31, 2016

WITH COMPARATIVE TOTALS FOR 2015



| Cash flows from operating activities | 2016 | 2015 |
|---|--------------------|-------------------|
| Program service payments received | \$ 75,416 | \$ 75,143 |
| Receipts from federal, state and local grants and contracts | 382,858 | 445,135 |
| Contributions received, net of amounts restricted for LTP | 13,045 | 10,789 |
| Receipts from special events | 3,435 | 2,862 |
| Other cash receipts | 620 | 106 |
| Payments for salaries, benefits and taxes | (366,022) | (375,306) |
| Payments to vendors | (143,051) | (159,605) |
| Interest paid | - | - |
| Net cash from (used for) operating activities | \$ (33,699) | \$ (876) |
| Cash flows from investing activities | | |
| Purchase of property and equipment | \$ - | \$ - |
| Net cash from (used for) investing activities | \$ - | \$ - |
| Cash flows from financing activities | | |
| Borrowings on long-term debt | \$ - | \$ - |
| Net cash from (used for) financing activities | \$ - | \$ - |
| Net change in cash and cash equivalents | \$ (33,699) | \$ (876) |
| Cash and cash equivalents, beginning of year | 114,168 | 115,044 |
| Cash and cash equivalents, end of year | \$ 80,469 | \$ 114,168 |

See accompanying notes to financial statements

STATEMENT OF CASH FLOWS

RECONCILIATION OF CHANGE IN NET ASSETS TO NET CASH
FROM (USED FOR) OPERATING ACTIVITIES

DECEMBER 31, 2016

WITH COMPARATIVE TOTALS FOR 2015



| Operating activities | 2016 | 2015 |
|--|--------------------|--------------------|
| Change in net assets | \$ (21,903) | \$ (17,904) |
| Adjustments to reconcile change in net assets to to net cash from (used for) by operating activities: | | |
| Depreciation and amortization | \$ - | \$ 3,979 |
| Changes in operating assets and liabilities: | | |
| Reimbursement receivables, net | \$ (11,615) | \$ (20,528) |
| Prepaid expenses | 4,870 | (373) |
| Accounts payable | (537) | - |
| Accrued payroll and payroll liabilities | (3,620) | 5,895 |
| Accrued PTO | (894) | (78) |
| Net cash (used in) provided by operating activities | \$ (33,699) | \$ (29,009) |

Supplemental disclosure of cash flow information

Cash paid during year for

| | | |
|--|------|------|
| Interest | \$ - | \$ - |
| Unrelated business tax | - | - |
| Non-cash investing and financing activities | - | - |

See accompanying notes to financial statements

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2016

Note 1 - Nature of Organization and Significant Accounting Policies (in part)

Organization Background

Jasper County Community Service, Inc. ("the Organization") is a non-profit corporation whose primary purpose is to enhance the quality of life by meeting the needs of the people of Jasper County. The objective of the Organization is to procure all available resources to enable low-income and disadvantaged families and individuals of all ages, including minority persons to attain skills, knowledge and opportunities needed to become self-sufficient to the fullest extent possible. The Organization's services include information and referral, transportation, elderly care, and child-care services.

The Organization is supported primarily through government grants and contributions.

Basis of Accounting and Presentation

The Organization prepares its financial statements on accrual basis of accounting and accordingly reflects all significant receivables, payables, and other liabilities. The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions. This will affect the reported amounts of assets and liabilities, disclosure of contingent assets and liabilities at the date of financial statements, and reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

The Organization presents its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. All funds over which the Organization's board of directors has discretionary control have been included in the unrestricted fund. No funds have been restricted by donors; therefore, no balances are reflected as temporarily or permanently restricted net assets.

Prior Year Summarized Information

The financial statements include certain prior-year summarized comparative information in total but not by net asset class. Such information does not include sufficient detail to constitute a comparative presentation in conformity with accounting principles generally accepted in the United States of America. Accordingly, such information should be read in conjunction with the Organization's financial statements for the year ended December 31, 2015, from which the summarized information was derived.

Cash and Cash Equivalents

For the purposes of reporting cash flows, the Organization includes all cash accounts, which are not subject to withdrawal restrictions or penalties, and all highly liquid debt instruments purchased with an original maturity of three months or less as cash and cash equivalents.

Reimbursement Receivables

Reimbursement receivables are recorded at the estimated net realizable value and when the grantee makes a promise to give to the Organization that is, in substance, unconditional. Allowance for uncollectible amounts is deemed by management to be unnecessary due to the nature of the receivable and historical performance. Receivables are due from approved grants for services rendered and are usually collected in the following months following the provision of services. As of December 31, 2016, the Organization is due reimbursements in the amount of \$89,228.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2016

Property and Equipment

Additions to property and equipment are capitalized at cost or at fair market value on date received if donated. Major additions, improvements and betterments in excess of \$1,000 and a useful life greater than 2 years are capitalized. Normal repairs and maintenance and other costs that do not improve the property, extend the useful life or otherwise do not meet capitalization criteria are charged to expense as paid.

Depreciation is provided principally on the straight-line method over the useful lives or mandated recovery periods as prescribed by regulatory authorities.

The Organization evaluates property and equipment for impairment when events or changes in circumstances indicate that the carrying value of such assets may not be recoverable or the assets are being held for sale. Upon the occurrence of a triggering event, the Organization assesses whether the residual value from the ultimate disposal exceeds the carrying value of the asset. If the carrying value exceeds the estimated recoverable amounts, the Organization writes down the asset to the estimated fair value. Impairment losses are included in earnings.

Property and equipment are comprised of the following as of December 31, 2016:

| | 2016 | |
|--------------------------------------|-----------|-----------------|
| Office equipment | \$ | 24,460 |
| <i>Less accumulated depreciation</i> | | <i>(24,460)</i> |
| Total property and equipment | \$ | 0 |

Depreciation expense was \$0 for the year ended December 31, 2016.

Equipment acquired in the transportation program is owned by the Indiana Department of Transportation. Its disposition, as well as the ownership of any proceeds there from, is subject to Indiana Department of Transportation regulations.

Expense Allocation

Some costs of providing various programs and other activities have been summarized as general and administrative expenses. Accordingly, certain costs have not been allocated among the programs and supporting services benefited.

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. Expenses that can be identified with a specific program are allocated directly according to the function benefited. Certain costs, including space, supplies, professional services, telephone and others have been allocated among the program services and supporting activities benefited on a pro-rata basis based on the proportion of direct costs incurred by each program.

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.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2016

Prepaid expenses

Prepaid expenses consists primarily of insurance coverage for fiscal 2017 paid in 2016. Such costs are capitalized as prepaid expense and are amortized over their expected period of future benefit. Prepaid insurance is fully amortized over a 12 month period. Prepaid insurance at December 31, 2016 is \$22,728.

Income Tax Status

The Organization is exempt from federal income taxes under Section 501 (c)(3) of the Internal Revenue Code and is also exempt from state income taxes. Accordingly, no provisions for federal and state income taxes on revenue and income has been recorded in the financial statements. The Organization is classified as a publicly-supported charitable Organization under the Code and contributions to the Organization qualify as charitable tax deductions for the contributor.

The Organization is exempt from federal income taxes under Section 501 (c)(3) of the Internal Revenue Code, except on net income derived from unrelated business activities. For the year ended December 31, 2016, the Organization had no tax liability on unrelated business activity. The Organization believes that it has appropriate support for any tax positions taken, and as such, does not have any uncertain tax positions that are material to the financial statements.

The Organization's federal Returns of Organization Exempt from Income Tax (Form 990) for December 31, 2015, 2014, and 2013 are subject to examination by the IRS, generally for three years after they were filed. However, at present there are no ongoing income tax audits or unresolved disputes with the various tax authorities that the Organization currently files or has filed.

Support and Revenue Recognition

The Organization recognizes grants and donor contributions upon the earlier of receipt or when unconditionally promised. Grants and donor contributions without donor-imposed restrictions are reported as unrestricted support. Grants and donor contributions with donor-imposed restrictions are reported as temporarily restricted net assets and are then reclassified to unrestricted net assets when the restrictions have been satisfied. Unconditional promises to give are recorded as promises are made. Conditional promises to give are not included as contributions until such time as the conditions are substantially met. Grants and donor contributions to be received over more that one fiscal year are recorded at the present value of the contribution if the present value discount is material.

Government contracts are on a fixed-fee or cost-reimbursement basis. Revenue is recognized as the service is performed up to the maximum amount allowed by the contract. Funding from governmental agencies are in the form of grants and contracts; accordingly, the Organization is subject to review or audit by these agencies regarding compliance with terms and conditions of the grants and contracts and specific program performance. Management believes that the Organization has complied with all aspects of the grant and contract provisions and that adjustment, if any, would be insignificant to the financial position of the Organization.

Advertising Costs

The Organization uses advertising to promote its programs among the audiences it serves. Advertising costs are expensed as incurred. Advertising expense for the year ending December 31, 2016 was \$2,057.

Paid Time Off

The Organization records compensated absences and paid time off in accordance with generally accepted accounting principles ("GAAP"). Total accrued unused paid time off as of December 31, 2016 was \$4,256.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2016

Fair Value Measurements

The Organization uses fair value measurements in fair value disclosures and to record certain assets and liabilities at fair value on a recurring basis, such as reimbursement receivable, or on a nonrecurring basis, such as when measuring intangible assets and long-lived assets. The Organization groups its assets and liabilities at fair value in three levels, based on the markets in which the assets and liabilities are traded and the reliability of the assumptions used to determine fair value. These levels are:

Level 1: Unadjusted, quoted prices in active markets for identical assets or liabilities.

Level 2: Prices determined using other significant observable inputs. Observable inputs are inputs that other market participants would use in pricing an asset or liability and are developed based on market data obtained from sources independent of the Company. These may include quoted prices for similar assets and liabilities, interest rates, prepayment speeds, credit risk and others.

Level 3: Prices determined using significant unobservable inputs. In situations where quoted prices or observable inputs are unavailable (for example, when there is little or no market activity), unobservable inputs may be used. Unobservable inputs reflect the Company's own assumptions about the factors that market participants would use in pricing the asset or liability, and are based on the best information available in the circumstances.

An asset or liability's level within the fair value hierarchy is based on the lowest level of input that is significant to the fair value measurement.

While the Organization believes its valuation methods are appropriate and consistent with those used by other market participants, the use of different methods or assumptions to estimate the fair value of certain financial statement items could result in a different estimate of fair value at the reporting date. The estimated values may differ significantly from the values that would have been used had a readily available market for such items existed, or had such items been liquidated, and those differences could be material to the financial statements.

As of December 31, 2016, all financial instruments were either recorded at fair value or the carrying value approximated fair value. For financial instruments that were not recorded at fair value, such as cash, accrued payroll and payroll liabilities, their carrying values approximated fair value due to the short-term nature of such investments.

Donated Services and Goods

Donated services are recognized at fair value when received if such services (a) create or enhance nonfinancial assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not donated. During the year end December 31, 2016, the value of donated services included as in kind donations in the accompanying financial statements was \$0.

A substantial number of unpaid volunteers have made significant contributions of their time in various aspects of the Organization's operations and programs. No amounts have been recognized in the accompanying financial statements because the criteria for recognition of such volunteer effort have not been satisfied. The Organization received approximately 3,007 volunteer hours during the year ended December 31, 2016.

Donated goods, such as food and paper products, are not reflected in the financial statements since it is not feasible to objectively measure the large number of small items donated and used by participants in the Organization.

Insurance Programs

The Organization is insured for various property, casualty, workers compensation and other risks. The Organization maintains various self-insured retention amounts, or "deductibles," on such insurance coverage.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2016

Note 2 - Contingencies and Litigation

Contingencies

There are no existing conditions, situations, or set of circumstances, of which management is aware, involving uncertainty as to possible gain or loss that will ultimately be resolved when one or more future events occur or fail to occur.

Litigation

The Organization is not involved in any legal proceedings arising in the normal course of business. In the opinion of management, no liability results from such proceedings and does not have a material effect on the Organization's financial statements.

Note 3 - Disclosures About Certain Concentrations

Cash Balances

The Organization maintains cash balances in local banks. At no time during fiscal year 2016 did deposits at the bank exceed the maximum amount insured by the Federal Deposit Insurance Corporation (FDIC). It is the opinion of management that the risk associated with potential uninsured balances is minimal.

Concentration of Credit and Revenue

The Organization is subject to a certain degree of vulnerability due to concentrations of reimbursement receivables and revenue from two major funding sources. Revenue from KIRPC represented 30% of total revenue for fiscal 2016 and \$72,140 of reimbursement receivables. While revenue from NWICA represented 18% of total revenue for fiscal 2016 and \$17,089 of reimbursement receivables. These two funding sources contributed 48% of total revenue for fiscal 2016 and account for 100% of reimbursement receivable as of December 31, 2016.

Concentrations

For the year ended December 31, 2016, the Organization received 81% of its income from grants and agreements from governmental agencies. The Organization received 19% of its revenues from program services, contributions, fundraising and investment/other income.

Note 4 - Nature and Amounts of Temporary Restrictions

Temporarily restricted net assets are available for the following periods and/or purposes as of December 31, 2016:

| | |
|--|--------|
| Jasper Foundation, Inc. - programs & entertainment | \$ 600 |
| Apostolic Church - Dinner Theater | \$ 893 |

Note 5 - Subsequent Events

Management evaluated subsequent events through April 5, 2017, the date the financial statements were available to be issued. Events or transactions occurring after December 31, 2016, but prior to April 5, 2017, that provided additional evidence about conditions that existed at December 31, 2016, have been recognized in the financial statements for the year ended December 31, 2016. Events or transactions that provided evidence about conditions that did not exist at December 31, 2016, but arose before the financial statements were available to be issued, have not been recognized in the financial statements for the year ended December 31, 2016.

SUPPLEMENTARY INFORMATION

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DECEMBER 31, 2016
WITH COMPARATIVE TOTALS FOR 2015

| | Program Activities | | | | | | | | | Total Program Activities | Supporting Activities | | Total Supporting Activities |
|---------------------------------------|--------------------|-------------------|------------------|------------------|------------------|------------------|-------------------|-----------------|------------------|--------------------------------|--------------------------|------------------------------|-----------------------------------|
| | EAP | C1 | HMK | HCP | Focal Point | Head Start | TRN | GOW | SEC 8 | | Management & General | Fundraising & Development | |
| Personnel costs | | | | | | | | | | | | | |
| Personnel salaries and taxes | \$ 12,016 | \$ 76,728 | \$ 19,004 | \$ 7,774 | \$ 42,197 | \$ 8,188 | \$ 113,843 | \$ - | \$ 9,264 | \$ 289,014 | \$ 39,888 | \$ - | \$ 39,888 |
| Personnel benefits | 687 | 17,423 | 2,226 | 1,885 | 2,018 | - | 7,689 | - | 680 | 32,608 | - | - | - |
| Total personnel costs | \$ 12,703 | \$ 94,151 | \$ 21,230 | \$ 9,659 | \$ 44,215 | \$ 8,188 | \$ 121,532 | \$ - | \$ 9,944 | \$ 321,622 | \$ 39,888 | \$ - | \$ 39,888 |
| General expenses | | | | | | | | | | | | | |
| Advertising | \$ - | \$ 180 | \$ - | \$ - | \$ - | \$ - | \$ 1,639 | \$ - | \$ - | \$ 1,819 | \$ 238 | \$ - | \$ 238 |
| Depreciation | - | - | - | - | - | - | - | - | - | - | - | - | - |
| Equipment | 141 | 1,327 | 141 | - | 141 | - | 251 | - | 141 | 2,142 | 4 | - | 4 |
| Insurance | 961 | 7,833 | 1,199 | - | 1,220 | - | 15,788 | - | 1,198 | 28,199 | 2,480 | - | 2,480 |
| Office expense | 490 | 1,621 | 700 | 319 | 261 | - | 1,963 | 300 | 222 | 5,876 | 2,827 | - | 2,827 |
| Postage & delivery | 235 | 277 | - | - | - | - | 940 | - | - | 1,452 | 228 | - | 228 |
| Professional fees | 643 | 643 | 643 | 643 | 643 | - | 643 | - | 643 | 4,501 | - | - | - |
| Program expenses | - | 7,072 | 250 | 46 | 387 | - | - | - | - | 7,755 | 4,616 | - | 4,616 |
| Repairs & maintenance | 80 | 4,387 | 80 | 252 | 552 | 1,097 | 405 | - | 80 | 6,933 | 393 | - | 393 |
| Space | 61 | 2,573 | 62 | - | 622 | 473 | 454 | - | 31 | 4,276 | - | - | - |
| Supplies | 1,337 | 2,574 | 1,043 | 199 | 1,111 | 470 | 2,890 | - | 695 | 10,319 | - | 3,150 | 3,150 |
| Telephone | 593 | 2,467 | 527 | 133 | 1,175 | - | 482 | - | 593 | 5,970 | - | - | - |
| Training & education | - | 495 | 44 | - | - | - | 5,074 | - | 44 | 5,657 | 40 | - | 40 |
| Travel | - | - | - | - | - | - | 691 | - | - | 691 | - | - | - |
| Utilities | 1,010 | 7,538 | 106 | 34 | 1,009 | 6,178 | 1,008 | 309 | - | 17,192 | - | - | - |
| Vehicle operations | - | - | 419 | 165 | - | - | 30,042 | - | - | 30,626 | - | - | - |
| Total general expenses | \$ 5,551 | \$ 38,987 | \$ 5,214 | \$ 1,791 | \$ 7,121 | \$ 8,218 | \$ 62,270 | \$ 609 | \$ 3,647 | \$ 133,408 | \$ 10,826 | \$ 3,150 | \$ 13,976 |
| Fiscal 2016 operating expenses | \$ 18,254 | \$ 133,138 | \$ 26,444 | \$ 11,450 | \$ 51,336 | \$ 16,406 | \$ 183,802 | \$ 609 | \$ 13,591 | \$ 455,030 | \$ 50,714 | \$ 3,150 | \$ 508,894 |
| Fiscal 2015 operating expenses | \$ 12,807 | \$ 132,147 | \$ 22,750 | \$ 26,096 | \$ 57,311 | \$ 19,718 | \$ 230,112 | \$ 1,943 | \$ 7,915 | \$ 510,799 | \$ 16,389 | \$ 2,478 | \$ 529,666 |

SCHEDULE OF FEES AND GRANTS GOVERNMENTAL AGENCIES

DECEMBER 31, 2016

| Federal awards | December 31, 2016 | |
|---|--------------------------|----------------|
| Congregate Meals (C1) | \$ | 46,842 |
| Energy Assistance Program (EAP) | | 5,777 |
| Focal Point | | 6,100 |
| Handy Chore Person (HCP) | | 7,617 |
| Headstart | | 27,288 |
| Homemaker (HMK) | | 8,845 |
| Section 8 | | 4,670 |
| Transportation (TRN) | | 115,376 |
| Total federal awards | \$ | 222,515 |
| State and county awards | | |
| Handy Chore Person (HCP) | \$ | (2,051) |
| Homemaker (HMK) | | (1,542) |
| Jasper County Commissioners | | 120,000 |
| Transportation | | 55,552 |
| Total state and county awards | \$ | 171,959 |
| Total federal, state and county awards | \$ | 394,474 |