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September 6, 2018

Board of Directors
Pulaski County Human Services, Inc.
115 W. Pearl St., P.O. Box 32
Winamac, IN 46996

We have reviewed the report prepared by Pulaski County Human 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 of Pulaski County Human 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, CPA
State Examiner

Pulaski County Human Services, Inc. Annual Financial Audit



December 31, 2016

COMPARATIVE
FINANCIAL STATEMENTS
AND
SUPPLEMENTAL INFORMATION

Pulaski County Human
Services, Inc.
115 W Pearl St.
Winamac, IN 46996

TOGETHER WITH
INDEPENDENT AUDITOR'S
REPORT



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Certified Fraud Examiners*

"Guiding Vision to Reality for Over 3 Decades"

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Bauer & Bauer, LLC
Certified Public Accountants

Independent Auditor's Report

To the Board of Directors
Pulaski County Human Services, Inc.
Winamac, IN

We have audited the accompanying financial statements of Pulaski County Human Services, Inc., (the Organization), which comprise the statement of financial position as of December 31, 2016, and the related statement of activities and changes in net assets and cash flow for the year then ended, and the related notes to the financial statements.

The prior year summarized comparative information has been derived from the Organization's 2015 financial statements and, in our report dated November 29, 2016, we expressed an unqualified opinion on those 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 Pulaski County Human 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.

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 11 - 12 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.

/s/ Bauer & Bauer, LLC

Carmel, Indiana
May 10, 2018

STATEMENT OF FINANCIAL POSITION



DECEMBER 31, 2016

WITH COMPARATIVE TOTALS FOR 2015

Assets				
Assets	Notes		2016	2015
Cash and cash equivalents	1	\$	13,510	\$ 5,747
Reimbursement receivables	1		91,465	86,393
Inventory asset	1		10,555	10,555
Property and equipment, net	1		678,002	699,984
Land	1		109,200	109,200
Total Assets		\$	902,732	\$ 911,879

Liabilities and Net Assets				
Liabilities				
Accounts payable		\$	21,153	\$ 17,386
Accrued payroll and related liabilities			71,080	46,769
Accrued PTO	1		-	7,662
Line of credit	2		28,000	30,000
Mortgage payable	5		124,582	133,799
Total liabilities		\$	244,815	\$ 235,616

Net Assets				
Unrestrictive	1			
Operating		\$	(20,085)	\$ (23,721)
Fixed Assets			678,002	699,984
Temporarily restricted	1		-	-
Permantly restricted	1		-	-
Total net assets		\$	657,917	\$ 676,263

Total liabilities and net assets		\$	902,732	\$ 911,879
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STATEMENT OF ACTIVITIES



DECEMBER 31, 2016

WITH COMPARATIVE TOTALS FOR 2015

Support and revenue	Notes	2016	2015
Government federal grants and contracts		\$ 223,591	\$ 230,757
Government state and county grants and contracts		165,616	169,599
Donations and other income		28,262	43,329
Total support and revenue		\$ 417,469	\$ 443,685
Program and support expenses			
Program activities			
Community Services Block Grant (CSBG)		\$ 24,719	\$ 20,985
Energy Assistance Program (EAP)		26,100	31,360
Elderly Services (ELD)		58,748	72,002
Transportation (TRN)		210,548	222,781
FDKRHS		15,503	16,491
LCFDPY		11,028	4,248
Supporting activities			
Management & general		\$ 89,169	\$ 80,751
Total program and support expenses		\$ 435,815	\$ 448,618
Change in net assets		\$ (18,346)	\$ (4,933)
Beginning net assets		676,263	681,196
Prior period adjustment		-	-
Ending net assets		\$ 657,917	\$ 676,263

See accompanying notes to financial statements

STATEMENT OF CASH FLOWS

DECEMBER 31, 2016

WITH COMPARATIVE TOTALS FOR 2015



Operating activities	2016	2015
Change in net assets	\$ (18,346)	\$ (4,933)
Adjustments to reconcile changes in net assets to net cash provided (used) by operating activities:		
Depreciation and amortization	\$ 21,982	\$ 22,829
Changes in operating assets and liabilities:		
Reimbursement receivables	\$ (5,072)	\$ (5,184)
Accounts payable and accrued expenses	3,767	1,438
Accrued payroll and payroll liabilities	24,311	2,563
Accrued PTO	(7,662)	-
Net cash (used in) provided by operating activities	\$ 18,980	\$ 16,713
Investing activities		
Purchase of property and equipment	\$ -	\$ (8,469)
Net cash used in investing activities	\$ -	\$ (8,469)
Financing activities		
Principal payments on non-current debt	\$ (11,217)	\$ (12,093)
Net cash provided by (used in) financing activities	\$ (11,217)	\$ (12,093)
Change in cash and cash equivalents	7,763	(3,849)
Cash and cash equivalents at beginning of period	5,747	9,596
Cash and cash equivalents at end of period	\$ 13,510	\$ 5,747
<i>For informational purposes only</i>		
Cash paid for interest	\$ 16,981	\$ 9,315
Cash paid for taxes	-	-
Other supplemental disclosures	-	-

See accompanying notes to financial statements

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2016



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

Organization and Operations

Pulaski County Human Services, Inc. ("the Organization") is a community-based non-profit corporation incorporated March 31, 1975 under the laws of the State of Indiana. The Organization's mission is for people to come together to plan, to act, to create new opportunities, and to inspire a new vision for all by assisting the low income, elderly, disabled and otherwise socially or economically disadvantaged of Pulaski County to attain economic self sufficiency and appropriate living. Services include outreach, information and referral, congregate and home delivered meals, public transportation services, preventive health and community services including emergency programs, food pantry, senior center activities, health and nutrition education.

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.

Comparative Financial Information

The amounts shown for the year ended December 31, 2015 in the accompanying financial statements are included to provide a basis of comparison with 2016 and present summarized totals only. Accordingly, the 2015 totals are not intended to present all information necessary for a fair presentation in conformity with accounting principles generally accepted in the United States of America. 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 the statement of cash flows, the Organization considers all unrestricted highly-liquid investments with an initial maturity of three months or less to be cash equivalents. Cash and cash equivalents designated for long-term purposes or received with donor-imposed restrictions limiting their use to long-term purposes are not considered cash or cash equivalent for purposes of the statement of cash flows.

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 \$91,465. See Note 5, "Concentration of Credit Risk" for further information.

NOTES TO FINANCIAL STATEMENTS



DECEMBER 31, 2016

Property and Equipment

Additions to property and equipment are recorded at cost and consist of major additions, improvements and betterments in excess of \$1,000. 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 incurred.

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	
Buildings	\$	873,800
Equipment, furniture and vehicles		57,988
Land		109,200
<i>Less accumulated depreciation</i>		<i>(253,785)</i>
Total property and equipment	\$	787,202

Depreciation expense was \$21,982 for the year ended December 31, 2016.

Vehicles for transportation services are acquired through the Kankakee-Iroquois Regional Planning Commission (K-IRPC). Vehicles acquired in accordance with the Federal Sec. 5311 Rural Public Transit Program (Sec. 5311). Sec. 5311 requires the Organization to pay 20% of the vehicle cost. KIRPC retains title to these vehicles for their useful life of 4 years or 100,000 miles. During this period the Organization records 20% cost as prepaid lease expense amortized over the useful life. At the end of the vehicle's useful life, Sec. 5311 obligates K-IRPC to transfer title to the Organization. Transferred vehicles are recorded at the fair market value at time of transfer and depreciated with a useful life of 3 years. Fair market value is determined by the Kelly Blue Book trade-in value and is recorded as income on the statement of activities. As of December 31, 2016, inventory asset is \$10,555.

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.

NOTES TO FINANCIAL STATEMENTS



DECEMBER 31, 2016

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.

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 2016 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.

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 than 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 \$0.

NOTES TO FINANCIAL STATEMENTS

DECEMBER 31, 2015



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, 2015 was \$7,662.

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 Organization. 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 Organization’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, 2015, 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.

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.

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, 2015, 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. Volunteers contributed 3,739 hours to the Organization.

NOTES TO FINANCIAL STATEMENTS



DECEMBER 31, 2016

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.

Note 2 - Operating Line of Credit

The Organization has a \$30,500 bank operating line-of-credit with The First National Bank of Monterey for short-term borrowings. The interest rate is six (6.0) percent per annum. The note is unsecured. The outstanding balance at December 31, 2016 was \$28,000. Refer to Note 3, “Short-Term Debt” for further information.

Note 3 - Debt

Short-Term Debt

Short-term borrowings outstanding as of December 31, 2016:

	2016	Interest Rate
First National Bank of Monterey	\$ 28,000	6.0%
Current portion of long-term borrowings	11,697	7.25%
Total Short-Term Borrowings	\$ 31,697	

Long-Term Borrowings

The Organization’s long-term borrowings consist of a mortgage note payable to 1st Source Bank, securitized by a commercial building at 115 West Pearl Street, Winamac, IN 46996. The interest rate is fixed at 7.25% per annum, amortized over 57 months of monthly payments of \$1,840 with the remaining balance of the note due November 20, 2017. The approximate principal amounts of the long-term borrowings maturing in each of the next five years are as follows:

Principal Balance	2016	2017	2018	2019	2020
1st Source Bank	\$ 124,582	\$ 0	\$ 0	\$ 0	\$ 0

The Organization plans on refinancing the note when it comes due.

Note 4 - Concentrations, Contingencies and Restrictions

Concentrations

For the year ended December 31, 2016, the Organization received 93% of its income from grants and agreements from governmental agencies. The Organization received 7% of its revenues from program income, other contributions, fundraising and investment income.

The Organization relies on Federal, State, and Local government grants and agreements to support operations. Significant cuts in these grant programs could have a material impact on the Organization’s financial position.

NOTES TO FINANCIAL STATEMENTS



DECEMBER 31, 2016

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.

Restricted Covenant

The Organization purchased land and a building for \$109,200 on February 6, 2009. Of this amount, \$106,200 was awarded by the Town of Maryville through the Indiana Office of Community and Rural Affairs (IOCRA). The remainder was through matching funds solicited by the Organization. The subrecipient agreement requires that the building must remain in its stated purpose for 5 years. If the building does not remain in its stated purpose it will revert to the Town of Maryville.

Note 5 - Concentration of Credit Risk and Litigation

Concentration of Credit Risk

Financial instruments that potentially subject the Organization to concentrations of credit risk consist principally of cash and cash equivalents and receivables. Risks associated with cash and cash equivalents are mitigated by banking with creditworthy institutions. Such balances with any one institution may, at times, be in excess of federally insured amounts. The Organization has not experienced any losses in such amounts and believes it is not exposed to any significant credit risk.

At December 31, 2016, reimbursement receivables was as follows:

	2016	
Eastern Pulaski School	\$	3,288
Indiana Department of Revenue		9,242
KIRPC		33,402
NCCAA		2,226
NWICA		13,307
Pulaski County Auditor		30,000
Total	\$	91,465

Litigation

There are no matters of pending or threatened litigation, claim or assessments, of which we are aware, either as to the Organization, or its principal.

Note 6 - Subsequent Events

Management has evaluated events and transactions for potential recognition or disclosure through May 10, 2018, which represents the date financial statements were available to be issued. Management has determined that, as of that date, there were no material subsequent events to disclose.

STATEMENT OF FUNCTIONAL EXPENSES

DECEMBER 31, 2016

WITH COMPARATIVE FOR 2015

	Program Activities						Total Program Activities	Supporting Activities	Total Supporting Activities
	CSBG	EAP	ELD	TRN	FDKRHS	LCFDPY		Management & General	
Personnel costs									
Personnel salaries and taxes	\$ 16,636	\$ 19,019	\$ 31,652	\$ 97,451	\$ -	\$ -	\$ 164,758	\$ 43,900	\$ 43,900
Personnel benefits	3,363	3,138	3,192	22,256	-	-	31,949	18,768	18,768
Total personnel costs	\$ 19,999	\$ 22,157	\$ 34,844	\$ 119,707	\$ -	\$ -	\$ 196,707	\$ 62,668	\$ 62,668
General expenses									
Depreciation	\$ 1,120	\$ 1,120	\$ 3,361	\$ 14,588	\$ 673	\$ 1,120	\$ 21,982	\$ -	\$ -
Equipment	-	-	1,110	115	-	-	1,225	5,000	5,000
Insurance	596	264	1,721	1,887	1,842	-	6,310	2,923	2,923
Interest expense	849	849	2,547	11,377	510	849	16,981	-	-
Office expense	31	20	332	4,535	315	-	5,233	3,517	3,517
Professional fees	1,735	695	4,147	8,403	2,510	-	17,490	5,217	5,217
Program services	-	-	927	-	-	9,059	9,986	7,100	7,100
Supplies	-	371	342	804	-	-	1,517	1,134	1,134
Telephone	-	487	1,952	1,626	718	-	4,783	532	532
Travel	125	137	188	-	-	-	450	20	20
Utilities	264	-	6,924	4,896	8,935	-	21,019	1,058	1,058
Vehicle operations	-	-	353	42,610	-	-	42,963	-	-
Total general expenses	\$ 4,720	\$ 3,943	\$ 23,904	\$ 90,841	\$ 15,503	\$ 11,028	\$ 149,939	\$ 26,501	\$ 26,501
Fiscal 2016 operating expenses	\$ 24,719	\$ 26,100	\$ 58,748	\$ 210,548	\$ 15,503	\$ 11,028	\$ 346,646	\$ 89,169	\$ 89,169
Fiscal 2015 operating expenses	\$ 20,985	\$ 31,360	\$ 72,002	\$ 222,781	\$ 16,491	\$ 4,248	\$ 367,867	\$ 80,751	\$ 80,751

SCHEDULE OF FEES AND GRANTS GOVERNMENTAL AGENCIES

DECEMBER 31, 2016

Federal awards	December 31, 2016	
Community Services Block Grant	\$	19,000
Congregate Meals		17,755
Energy Assistance Program		12,450
EFSP		5,190
Focal Point		2,250
FDKRHS		15,796
Homemaker/Homebound		3,782
Transportation		147,368
Total federal awards	\$	223,591
State and county awards		
Congregate Meals	\$	942
Homemaker/Homebound		1,005
LCFDPY		29,075
Pulaski County Commissioners		30,000
Scout		1,650
Transportation		94,216
Various smaller		8,728
Total state and county awards	\$	165,616
Total federal, state and county awards	\$	389,207



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