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October 9, 2018

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

We have reviewed the report prepared by Fayette Community Council on Aging & Aged, Inc. and opined upon by RBSK Partners PC, Independent Public Accountants, for the period January 1, 2017 to December 31, 2017. Per the *Independent Auditor's Report* the financial statements included in the report present fairly the financial condition of Fayette Community Council on Aging & Aged, Inc. as of December 31, 2017 and the results of its operations for the period then ended, on the basis of accounting described in the report.

In our opinion, RBSK Partners PC 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

Fayette Community
Council on Aging
& Aged, Inc.



Financial Statements

December 31, 2017 and 2016

Fayette Community Council on Aging & Aged, Inc.

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December 31, 2017 and 2016

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Independent Auditor's Report

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

We have audited the accompanying financial statements of Fayette Community Council on Aging & Aged, Inc. (a nonprofit organization), which comprise the statements of assets, liabilities, and net assets – modified cash basis as of December 31, 2017 and 2016, and the related statements of revenues, expenses and other changes in net assets – modified cash basis and functional expenses – modified cash basis for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting as described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and net assets of Fayette Community Council on Aging & Aged, Inc. as of December 31, 2017 and 2016, and its revenues, expenses, and other changes in net assets for the years then ended in accordance with the modified cash basis of accounting as described in Note 1.

Basis of Accounting

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

RBSK Partners PC

Greensburg, Indiana
September 19, 2018

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

December 31

Assets	2017	2016
Cash and cash equivalents	\$ 186,486	\$ 212,503
Certificate of deposit	105,843	104,011
Property and equipment, net	<u>600,920</u>	<u>607,973</u>
Total Assets	<u>\$ 893,249</u>	<u>\$ 924,487</u>
Liabilities		
Payroll withholdings	<u>\$ 4,014</u>	<u>\$ 4,042</u>
Total liabilities	<u>4,014</u>	<u>4,042</u>
Net Assets		
Unrestricted	791,029	779,215
Temporarily restricted	<u>98,206</u>	<u>141,230</u>
Total net assets	<u>889,235</u>	<u>920,445</u>
 Total Liabilities and Net Assets	 <u>\$ 893,249</u>	 <u>\$ 924,487</u>

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

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

For the Year Ended December 31, 2017

	Unrestricted	Temporarily Restricted	Total
Public Support and Revenue			
Public Support:			
Indiana Department of Transportation	\$ 266,360	\$ ---	\$ 266,360
Medicaid	151,151	---	151,151
County and city grants	16,000	---	16,000
Indiana Family and Social Services Administration	35,841	---	35,841
United Way	57	---	57
Contributions	5,845	---	5,845
Fundraising	4,439	---	4,439
Total public support	479,693	---	479,693
Revenue:			
Fares	31,129	---	31,129
Thrift shop sales	26,966	---	26,966
Membership dues	3,887	---	3,887
Interest income	1,832	---	1,832
Total revenue	63,814	---	63,814
Total support and revenue before net assets released from restrictions	543,507	---	543,507
Net assets released from restrictions	43,024	(43,024)	---
Total support and revenue	586,531	(43,024)	543,507
Functional Expenses			
Program Services:			
Transportation services	418,214	---	418,214
Senior citizens center	59,912	---	59,912
Meal service program	15,220	---	15,220
Total program services	493,346	---	493,346
Supporting Services:			
General administrative	65,408	---	65,408
Fundraising	15,963	---	15,963
Total expenses	574,717	---	574,717
Change in Net Assets	11,814	(43,024)	(31,210)
Net Assets, Beginning	779,215	141,230	920,445
Net Assets, Ending	\$ 791,029	\$ 98,206	\$ 889,235

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

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

For the Year Ended December 31, 2016

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Public Support and Revenue			
Public Support:			
Indiana Department of Transportation	\$ 244,993	\$ 34,050	\$ 279,043
Medicaid	143,922	---	143,922
County and city grants	14,000	---	14,000
Indiana Family and Social Services			
Administration	22,945	---	22,945
United Way	102	---	102
Contributions	7,390	---	7,390
Fundraising	5,782	---	5,782
Total public support	439,134	34,050	473,184
Revenue:			
Fares	33,217	---	33,217
Thrift shop sales	25,383	---	25,383
Membership dues	3,975	---	3,975
Interest income	1,801	---	1,801
Other	1,368	---	1,368
Gain/Loss on Sale of Assets	2,375	---	2,375
Total revenue	68,119	---	68,119
Total support and revenue before net assets released from restrictions	507,253	34,050	541,303
Net assets released from restrictions	42,669	(42,669)	---
Total support and revenue	549,922	(8,619)	541,303
Functional Expenses			
Program Services:			
Transportation services	378,913	---	378,913
Senior citizens center	59,674	---	59,674
Total program services	438,587	---	438,587
Supporting Services:			
General administrative	63,423	---	63,423
Fundraising	15,673	---	15,673
Total expenses	517,683	---	517,683
Change in Net Assets	32,239	(8,619)	23,620
Net Assets, Beginning	746,976	149,849	896,825
Net Assets, Ending	\$ 779,215	\$ 141,230	\$ 920,445

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

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

For the Year Ended December 31, 2017

	Program Services			Total Program Services	Supporting Services		Total Expenses
	Transportation Services	Senior Citizens Center	Meal Service Program		General Administrative Services	Fundraising	
Salaries and wages	\$ 235,504	\$ 21,683	\$ 13,677	\$ 270,864	\$ 39,926	\$ 1,819	\$ 312,609
Payroll taxes	20,104	1,659	1,157	22,920	3,378	154	26,452
Total salaries and related expenses	<u>255,608</u>	<u>23,342</u>	<u>14,834</u>	<u>293,784</u>	<u>43,304</u>	<u>1,973</u>	<u>339,061</u>
Accounting fees	--	--	--	--	11,625	--	11,625
Advertising	1,044	289	--	1,333	--	--	1,333
Bank charges	(24)	--	--	(24)	97	--	73
Dues and subscriptions	75	135	--	210	--	--	210
Insurance	24,590	4,384	215	29,189	2,070	764	32,023
Legal fees	--	40	--	40	--	--	40
License & fees	1,225	--	64	1,289	32	--	1,321
Maintenance and repairs	15,303	14,114	--	29,417	666	--	30,083
Materials and supplies	9,709	4,246	--	13,955	--	1,729	15,684
Other	54	413	107	574	--	5,893	6,467
Postage and shipping	387	1,029	--	1,416	--	--	1,416
Utilities	4,806	7,861	--	12,667	3,721	1,611	17,999
Vehicle expenses	50,226	--	--	50,226	--	--	50,226
Total expenses before depreciation	<u>363,003</u>	<u>55,853</u>	<u>15,220</u>	<u>434,076</u>	<u>61,515</u>	<u>11,970</u>	<u>507,561</u>
Building depreciation	7,272	3,636	--	10,908	3,636	3,636	18,180
Equipment depreciation	82	423	--	505	257	357	1,119
Vehicle depreciation	47,857	--	--	47,857	--	--	47,857
Total depreciation	<u>55,211</u>	<u>4,059</u>	<u>--</u>	<u>59,270</u>	<u>3,893</u>	<u>3,993</u>	<u>67,156</u>
Total Expenses	\$ 418,214	\$ 59,912	\$ 15,220	\$ 493,346	\$ 65,408	\$ 15,963	\$ 574,717

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

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

For the Year Ended December 31, 2016

	Program Services			Supporting Services		
	Transportation Services	Senior Citizens Center	Total Program Services	General Administrative Services	Fundraising	Total Expenses
Salaries and wages	\$ 221,086	\$ 19,092	\$ 240,178	\$ 39,606	\$ 1,808	\$ 281,592
Payroll taxes	17,351	1,498	18,849	3,108	142	22,099
Total salaries and related expenses	238,437	20,590	259,027	42,714	1,950	303,691
Accounting fees	---	---	---	10,725	---	10,725
Advertising	385	310	695	---	---	695
Bank charges	(22)	---	(22)	92	---	70
Dues and subscriptions	50	95	145	---	---	145
Insurance	22,357	3,467	25,824	1,697	565	28,086
Legal fees	---	425	425	---	---	425
License and fees	761	10	771	---	---	771
Maintenance and repairs	9,290	15,957	25,247	722	---	25,969
Materials and supplies	6,098	3,783	9,881	---	2,338	12,219
Other	296	1,990	2,286	---	5,266	7,552
Postage and shipping	---	1,100	1,100	---	---	1,100
Utilities	4,719	7,620	12,339	3,624	1,565	17,528
Vehicle expenses	41,056	---	41,056	---	---	41,056
Total expenses before depreciation	323,427	55,347	378,774	59,574	11,684	450,032
Building depreciation	7,264	3,632	10,896	3,632	3,632	18,160
Equipment depreciation	492	695	1,187	217	357	1,761
Vehicle depreciation	47,730	---	47,730	---	---	47,730
Total depreciation	55,486	4,327	59,813	3,849	3,989	67,651
Total Expenses	\$ 378,913	\$ 59,674	\$ 438,587	\$ 63,423	\$ 15,673	\$ 517,683

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

Fayette Community Council on Aging & Aged, Inc.

Notes to Financial Statements

December 31, 2017 and 2016

1. Summary of Significant Accounting Policies

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

Use of Estimates

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

The Agency

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

Basis of Accounting

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

Basis of Presentation

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

Fayette Community Council on Aging & Aged, Inc.

Notes to Financial Statements *(Continued)*

December 31, 2017 and 2016

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

Basis of Presentation *(continued)*

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

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

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

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

Functional Expenses

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

Cash Equivalents

The Agency considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash equivalents. The Agency did not hold any cash equivalents at December 31, 2017 and 2016.

Inventory

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

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

Fayette Community Council on Aging & Aged, Inc.

Notes to Financial Statements *(Continued)*

December 31, 2017 and 2016

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

Donated Assets and Services

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

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

Donated services are recognized as contributions if the services (a) create or enhance non-financial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Agency. Volunteers also donate their time and perform a variety of tasks throughout the year that assist the Agency with specific programs and various committee assignments that are not recognized as contributions in the financial statements since the criteria above are not met. During 2017 and 2016 volunteers donated 8,681 hours and 8,137 hours, respectively, to the Organization.

Income Taxes

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

The Organization's tax returns are subject to examination by taxing authorities, generally for a period of three years from the date of filing. As of December 31, 2017, the Organization's 2014, 2015, 2016 and 2017 tax returns were subject to examination.

Advertising Costs

Advertising costs are expensed as incurred.

Fayette Community Council on Aging & Aged, Inc.

Notes to Financial Statements *(Continued)*

December 31, 2017 and 2016

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

Depreciation

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

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

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

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

Public Support

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

Going Concern Evaluation

Management evaluates whether there are conditions or events that raise substantial doubt about the Agency's ability to continue as a going concern for a period of one year from the date the financial statements are issued.

Subsequent Events

Management has evaluated subsequent events through September 19, 2018, the date the financial statements were available to be issued. No events occurred through this date that required recognition or additional disclosure in the financial statements.

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

December 31, 2017 and 2016

2. Property and Equipment

Property and equipment consisted of the following at December 31, 2017:

	Cost	Accumulated Depreciation	Book Value
Land	\$ 75,172	\$ ---	\$ 75,172
Buildings	686,877	341,668	345,209
Equipment	34,487	29,570	4,917
Transportation Equipment	457,078	340,810	116,268
Building in Process	59,354	---	59,354
	<hr/>		
Totals	\$ 1,312,968	\$ 712,048	\$ 600,920

Property and equipment consisted of the following at December 31, 2016:

	Cost	Accumulated Depreciation	Book Value
Land	\$ 75,172	\$ ---	\$ 75,172
Buildings	686,877	323,849	363,388
Equipment	34,873	29,585	5,288
Transportation Equipment	460,211	296,086	164,125
	<hr/>		
Totals	\$ 1,257,133	\$ 677,763	\$ 607,973

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

Transportation Equipment	Restricted Cost	Expired Restrictions	Unexpired Restricted Cost
2017	\$ 209,140	\$ 43,024	\$ 98,206
2016	209,140	67,910	141,230

3. Commitments and Contingencies

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

Fayette Community Council on Aging & Aged, Inc.

Notes to Financial Statements *(Continued)*

December 31, 2017 and 2016

4. Major Customers/Grantors and Concentration of Credit Risk

Major customers/grantors are those that account for more than 10% of the Organization's total support and revenue. For the years ended December 31, 2017 and 2016, two customers/grantors accounted for approximately 77% and 79% of revenue and support, respectively.

A material part of the Agency's support and revenue is dependent upon contracts with the Indiana Department of Transportation, the loss of which could have a materially adverse effect on the Agency. During the years ended December 31, 2017 and 2016 these funds accounted for \$ 266,360 (49%) and \$279,043 (52%) of total support and revenue, respectively.

A material part of the Agency's support and revenue is dependent upon contracts with Medicaid, the loss of which could have a materially adverse effect on the Agency. During the years ended December 31, 2017 and 2016 these funds accounted for \$ 151,151 (28%) and \$143,922 (27%) of total support and revenue, respectively.

5. Interest in Assets Held at Community Foundation

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

Using the modified cash basis of accounting, the endowment funds held at the Community Foundation are not included in the accompanying financial statements. Only when distributions are paid to the Agency from the endowment fund is the contribution revenue recognized. During the years ended December 31, 2017 and 2016 funds totaling \$344 and \$330 were received from the endowment fund, respectively. The fair market value of the funds held at the Community Foundation at December 31, 2017 and 2016 was \$11,869 and \$9,881, respectively.

6. Split-Interest Agreement

The Agency is a beneficiary under a trust administered by a local financial institution. During 2010, a donor established a trust naming the Agency and several other individuals and organizations as beneficiaries. Under terms of the split-interest agreement, each beneficiary will receive a pro rata share of the net income (as defined by the trust agreement) earned by the trust each year for 25 years to be used for designated purposes. After 25 years, the trust is to terminate and the remaining trust assets are to be distributed to the then remaining beneficiaries. During the years ended December 31, 2017 and 2016 funds totaling \$4,032 and \$3,574 were received from the trust, respectively.

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

Additional Information

Independent Auditor's Report on Additional Information

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

We have audited the financial statements of Fayette Community Council on Aging & Aged, Inc. as of and for the years ended December 31, 2017 and 2016, and have issued our report thereon dated September 19, 2018, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The schedules of grant awards – modified cash basis are presented for the purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

RBSK Partners PC

Greensburg, Indiana
September 19, 2018

Fayette Community Council on Aging & Aged, Inc.

Schedule of Grant Awards – Modified Cash Basis

For the Year Ended December 31, 2017

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Beginning Balance			Program Awards			Adjustments	Revenue Recognized/Expended			Ending Balance		
		Federal	State / Local	Total	Federal	State / Local	Total		Federal	State / Local	Total	Federal	State / Local	Total
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES														
Passed through Indiana Family and Social Services Administration and Area 9 In-Home & Community Services Agency Special Programs for the Aging - Title III, Part B	93.044	12,717	—	12,717	—	—	—	—	12,717	—	12,717	—	—	—
Passed through Indiana Family and Social Services Administration and Area 6 In-Home & Community Services Agency Special Programs for the Aging - Title III, Part B	93.044	—	—	—	46,144	—	46,144	—	23,124	—	23,124	23,020	—	23,020
Total Indiana Grant		\$ 12,717	\$ —	\$ 12,717	\$ 46,144	\$ —	\$ 46,144	\$ —	\$ 35,841	\$ —	\$ 35,841	\$ 23,020	\$ —	\$ 23,020
Total Indiana Grants Reported on form E-1		\$ 12,717	\$ —	\$ 12,717	\$ 46,144	\$ —	\$ 46,144	\$ —	\$ 35,841	\$ —	\$ 35,841	\$ 23,020	\$ —	\$ 23,020
U.S. DEPARTMENT OF TRANSPORTATION														
Passed through Indiana Department of Transportation and Fayette County, Indiana Section 5311 Grant	20.509	28,087	17,663	45,750	153,848	89,455	243,303	—	173,613	92,747	266,360	8,322	14,371	22,693
Total U.S. Department of Transportation		\$ 28,087	\$ 17,663	\$ 45,750	\$ 153,848	\$ 89,455	\$ 243,303	\$ —	\$ 173,613	\$ 92,747	\$ 266,360	\$ 8,322	\$ 14,371	\$ 22,693
Total U.S. Department of Transportation Reported on form E-1		\$ 28,087	\$ 17,663	\$ 45,750	\$ 153,848	\$ 89,455	\$ 243,303	\$ —	\$ 173,613	\$ 92,747	\$ 266,360	\$ 8,322	\$ 14,371	\$ 22,693
INDIANA COUNTY AND LOCAL GRANTS														
Fayette County, IN	N/A	—	—	—	—	10,000	10,000	—	—	10,000	10,000	—	—	—
Connersville Township, IN	N/A	—	—	—	—	1,000	1,000	—	—	1,000	1,000	—	—	—
City of Connersville, IN	N/A	—	—	—	—	5,000	5,000	—	—	5,000	5,000	—	—	—
Total Indiana County and Local Grants		\$ —	\$ —	\$ —	\$ —	\$ 16,000	\$ 16,000	\$ —	\$ —	\$ 16,000	\$ 16,000	\$ —	\$ —	\$ —
Total Indiana County and Local Grants Reports on form E-1		\$ —	\$ —	\$ —	\$ —	\$ 16,000	\$ 16,000	\$ —	\$ —	\$ 16,000	\$ 16,000	\$ —	\$ —	\$ —
Total All Awards		\$ 40,804	\$ 17,663	\$ 58,467	\$ 199,992	\$ 105,455	\$ 305,447	\$ —	\$ 209,454	\$ 108,747	\$ 318,201	\$ 31,342	\$ 14,371	\$ 45,713

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

For the Year Ended December 31, 2016

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Beginning Balance			Program Awards			Adjustments	Revenue Recognized/Expended			Ending Balance		
		Federal	State / Local	Total	Federal	State / Local	Total		Federal	State / Local	Total	Federal	State / Local	Total
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES														
Passed through Indiana Family and Social Services Administration and Area 9 In-Home & Community Services Agency Special Programs for the Aging - Title III, Part B														
	93.044	16,955	---	16,955	18,707	---	18,707	---	22,945	---	22,945	12,717	---	12,717
Total U.S. Department of Health and Human Services		\$ 16,955	\$ ---	\$ 16,955	\$ 18,707	\$ ---	\$ 18,707	\$ ---	\$ 22,945	\$ ---	\$ 22,945	\$ 12,717	\$ ---	\$ 12,717
U.S. DEPARTMENT OF TRANSPORTATION														
Passed through Indiana Department of Transportation and Fayette County, Indiana ARRA Grant														
	20.509	40,689	---	40,689	---	---	---	(6,639)	34,050	---	34,050	---	---	---
	20.509	31,647	19,820	51,467	149,658	89,618	239,276	---	153,218	91,775	244,993	28,087	17,663	45,750
Total U.S. Department of Transportation		\$ 72,336	\$ 19,820	\$ 92,156	\$ 149,658	\$ 89,618	\$ 239,276	\$ (6,639)	\$ 187,268	\$ 91,775	\$ 279,043	\$ 28,087	\$ 17,663	\$ 45,750
INDIANA COUNTY AND LOCAL GRANTS														
Fayette County, IN	N/A	\$ ---	\$ ---	\$ ---	\$ ---	\$ 8,000	\$ 8,000	\$ ---	\$ ---	\$ 8,000	\$ 8,000	\$ ---	\$ ---	\$ ---
Connersville Township, IN	N/A	---	---	---	---	1,000	1,000	---	---	1,000	1,000	---	---	---
City of Connersville, IN	N/A	---	---	---	---	5,000	5,000	---	---	5,000	5,000	---	---	---
Total Indiana County and Local Grants		\$ ---	\$ ---	\$ ---	\$ ---	\$ 14,000	\$ 14,000	\$ ---	\$ ---	\$ 14,000	\$ 14,000	\$ ---	\$ ---	\$ ---
Total All Awards		\$ 89,291	\$ 19,820	\$ 109,111	\$ 168,365	\$ 103,618	\$ 271,983	\$ (6,639)	\$ 210,213	\$ 105,775	\$ 315,988	\$ 40,804	\$ 17,663	\$ 58,467