AREA AGENCY ON AGING 1-B
(A Nonprofit Organization)

FINANCIAL STATEMENTS

SEPTEMBER 30, 2016

(With Independent Auditor's Report Thereon)

AREA AGENCY ON AGING 1-B
(A Nonprofit Organization)

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
Area Agency on Aging 1-B
(A Nonprofit Organization)

Report on the Financial Statements

We have audited the accompanying financial statements of Area Agency on Aging 1-B (a Nonprofit Organization), which comprise the statements of financial position as of September 30, 2016 and 2015, and the related statements of revenue, expenses and changes in unrestricted net assets, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement.

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

Auditor's Responsibility (Continued)

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 Area Agency on Aging 1-B (a Nonprofit Organization) as of September 30, 2016 and 2015, and the changes in its net assets and its cash flows for the years then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audits were conducted for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards on page 25 as required by Title 2 *U.S. Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* is presented for purposes of additional analysis and is not a required part of the financial statements. Additionally, the accompanying Schedule of Funded Service Categories by Source on pages 27 and 28 is also presented for purposes of additional analysis as required by the State of Michigan, Department of Health and Human Services and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audits 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 Schedule of Expenditures of Federal Awards and Schedule of Funded Service Categories by Source are fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 22, 2017, on our consideration of Area Agency on Aging 1-B's (a Nonprofit Organization) internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Area Agency on Aging 1-B's internal control over financial reporting and compliance.

Doeren Mayhew

Troy, Michigan
February 22, 2017

AREA AGENCY ON AGING 1-B
(A Nonprofit Organization)

STATEMENTS OF FINANCIAL POSITION
SEPTEMBER 30, 2016 AND 2015

Assets	**2016**	**2015**
Cash and cash equivalents	$ 2,393,050	$ 7,081,650
Accounts receivable	5,516,933	4,913,148
Investments (note 3)	2,383,925	5,890,937
Prepaid expenses and other	258,958	3,093
Investment in not-for-profit organization (note 14)	1,170,000	1,170,000
Equipment and leasehold improvements, at cost, less accumulated depreciation of $413,912 in 2016 and $374,978 in 2015 (note 4)	286,921	325,855
Total assets	$ 12,009,787	$ 19,384,683

Liabilities and Net Assets	**2016**	**2015**
Liabilities:		
Accounts payable	$ 789,674	$ 1,071,945
Refundable advances	-	5,109,582
Liability for pension benefits (note 10)	2,015,971	1,995,844
Deferred revenue	216,831	313,045
Other accrued liabilities	3,632,259	4,190,615
Notes payable and long-term debt (note 5)	-	10,036
Total liabilities	6,654,735	12,691,067
Net assets:		
Unrestricted:		
Undesignated net assets	5,355,052	6,693,616
Total liabilities and net assets	$ 12,009,787	$ 19,384,683

See accompanying notes to financial statements

AREA AGENCY ON AGING 1-B
(A Nonprofit Organization)

STATEMENTS OF REVENUE, EXPENSES AND CHANGES IN UNRESTRICTED NET ASSETS
YEARS ENDED SEPTEMBER 30, 2016 AND 2015

	2016	2015
Changes in unrestricted net assets:		
Revenue and support:		
Federal grants	$ 10,932,567	$ 10,357,397
State grants	31,278,178	31,965,600
Integrated care program	2,633,094	890,162
Local support	4,402,560	4,542,060
Local - county contributions	582,437	554,590
Program income	331,385	847,804
SameAddress program	376,687	16,913
Other income	2,020,638	937,737
Interest income	46,996	138,698
Total revenue and support	52,604,542	50,250,961
Program services:		
Support programs	12,302,845	11,866,953
Nutrition program	10,864,037	11,597,828
HCBS Medicaid Waiver	23,205,895	21,650,747
Integrated Care program	3,297,538	1,026,924
MHEF program	464,942	210,050
SameAddress program	1,702,862	773,043
MMAP programs	329,422	250,256
Other programs	1,332,954	699,388
Total program services	53,500,495	48,075,189
Supporting services:		
Management and general	328,399	1,311,866
Total expenses	53,828,894	49,387,055
(Decrease) increase in unrestricted net assets before effect of pension liability adjustment	(1,224,352)	863,906
Effect of pension liability adjustment (note 10)	(114,212)	(671,278)
(Decrease) increase in unrestricted net assets	(1,338,564)	192,628
Unrestricted net assets - beginning	6,693,616	6,711,026
Prior period adjustment (note 1)	-	(210,038)
Unrestricted net assets - beginning (restated)	6,693,616	6,500,988
Unrestricted net assets - ending	$ 5,355,052	$ 6,693,616

See accompanying notes to financial statements

AREA AGENCY ON AGING 1-B
(A Nonprofit Organization)

STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED SEPTEMBER 30, 2016

	Program Services									Supporting Services	
	Support Programs	Nutrition Program	HCBS Medicaid Waiver	Integrated Care	MHEF Program	Same Address	MMAP Programs	Other Programs	Total	Management and General	Totals
Salaries	$ 1,843,491	$ -	$ 2,459,225	$ 568,153	$ 145,021	$ 536,146	$ 154,344	$ 185,100	$ 5,891,480	$ 1,341,655	$ 7,233,135
Fringe benefits	344,531	-	535,947	88,253	24,981	76,774	30,949	10,921	1,112,356	689,187	1,801,543
Payroll taxes	133,785	-	176,203	39,664	10,374	38,543	11,262	17,716	427,547	99,804	527,351
Total salaries and related expenses	2,321,807	-	3,171,375	696,070	180,376	651,463	196,555	213,737	7,431,383	2,130,646	9,562,029
Service/nutrition expense	5,722,819	8,615,464	17,805,368	2,102,535	10,188	243,476	-	813,976	35,313,826	-	35,313,826
In-kind	2,788,703	1,607,457	-	-	-	-	-	-	4,396,160	6,400	4,402,560
Rent	101,100	-	74,450	19,265	1,289	32,207	11,281	-	239,592	104,064	343,656
Property tax	-	-	51	-	-	-	-	-	51	742	793
Telephone	69,408	-	106,885	5,418	1,360	7,561	10,715	9,699	211,046	39,835	250,881
Supplies	38,075	-	7,378	6,768	6,049	3,186	4,569	-	66,025	52,581	118,606
Meals	4,815	-	1,482	1,108	3,766	881	239	156	12,447	6,537	18,984
Printing and publications	75,346	-	755	805	17,334	3,817	251	-	98,308	37,555	135,863
Postage	45,656	-	488	1,742	656	354	1,968	-	50,864	20,761	71,625
Travel	24,635	-	76,028	13,063	24,817	9,695	9,783	7,104	165,125	12,685	177,810
Conferences	9,873	-	1,789	1,001	50	-	3,407	-	16,120	11,264	27,384
Consultants and other professional services	333,847	6,333	378,852	245,754	93,675	179,227	59,870	35,262	1,332,820	834,587	2,167,407
Repairs and maintenance	-	-	-	26	-	-	-	-	26	6,264	6,290
Equipment lease	-	-	-	-	-	-	-	-	-	29,615	29,615
Insurance	-	-	-	-	-	-	-	-	-	133,332	133,332
Memberships	515	-	440	-	195	-	-	-	1,150	10,761	11,911
Equipment	-	-	-	-	-	-	-	-	-	-	-
Special events	51,764	-	-	-	-	(910)	1,931	-	54,605	17,982	72,587
Bank service fees	-	-	-	-	-	-	-	-	-	12,598	12,598
Miscellaneous	1,562	-	14,700	-	15,536	91	2,584	-	34,473	64,415	98,888
Sponsorship	5,350	-	-	-	-	-	-	-	5,350	-	5,350
Advertising	31,014	-	-	-	52,238	478,115	-	-	561,367	1,049	562,416
Training	37,216	-	1,000	-	25,517	79	4,638	-	68,450	7,215	75,665
Interest expense	-	-	-	-	-	-	-	-	-	14,884	14,884
Bad debt expense	-	-	-	-	-	-	-	175,000	175,000	-	175,000
Admin. exp. alloc.	639,340	634,783	1,564,854	203,983	31,896	91,800	21,631	78,020	3,266,307	(3,266,307)	-
Depreciation expense	-	-	-	-	-	-	-	-	-	38,934	38,934
Medicaid waiver expense	-	-	-	-	-	-	-	-	-	-	-
Total expenses and transfers	$ 12,302,845	$ 10,864,037	$ 23,205,895	$ 3,297,538	$ 464,942	$ 1,702,862	$ 329,422	$ 1,332,954	$ 53,500,495	$ 328,399	$ 53,828,894

See accompanying notes to financial statements

AREA AGENCY ON AGING 1-B
(A Nonprofit Organization)

STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED SEPTEMBER 30, 2015

	Program Services									Supporting Services	
	Support Programs	Nutrition Program	HCBS Medicaid Waiver	Integrated Care	MHEF Program	Same Address	MMAP Programs	Other Programs	Total	Management and General	Totals
Salaries	$ 1,736,805	$ -	$ 2,313,064	$ 140,655	$ 88,088	$ 292,174	$ 127,017	$ 116,078	$ 4,813,881	$ 1,318,377	$ 6,132,258
Fringe benefits	334,971	-	558,094	3,494	6,998	26,693	37,150	3,092	970,492	540,123	1,510,615
Payroll taxes	134,464	-	154,905	8,964	3,551	18,336	9,579	12,643	342,442	97,478	439,920
Total salaries and related expenses	2,206,240	-	3,026,063	153,113	98,637	337,203	173,746	131,813	6,126,815	1,955,978	8,082,793
Service/nutrition expense	5,959,406	8,202,162	16,618,438	621,229	6,815	9,424	-	432,735	31,850,209	-	31,850,209
In-kind	2,314,766	2,778,804	-	-	-	-	-	-	5,093,570	6,400	5,099,970
Rent	99,562	-	86,371	4,040	456	15,357	2,942	-	208,728	106,737	315,465
Property tax	17	-	62	-	-	-	-	-	79	1,496	1,575
Telephone	62,909	-	75,317	1,869	579	4,325	8,285	2,998	156,282	27,416	183,698
Supplies	26,996	-	7,387	5,291	12,795	24,264	6,110	-	82,843	58,155	140,998
Meals	3,645	-	798	218	-	1,276	-	-	5,937	6,003	11,940
Printing and publications	71,904	-	1,577	136	15,242	5,666	462	-	94,987	23,470	118,457
Postage	52,569	-	831	-	2,223	29	2,423	-	58,075	8,052	66,127
Travel	46,785	335	53,055	1,366	5,985	1,617	7,970	2,820	119,933	15,108	135,041
Conferences	3,196	168	3,793	780	722	340	(624)	-	8,375	4,594	12,969
Consultants and other professional services	256,350	10,480	249,183	192,272	14,869	237,814	18,178	55,594	1,034,740	582,184	1,616,924
Repairs and maintenance	80	-	-	-	-	-	-	-	80	6,107	6,187
Equipment lease	-	-	-	-	-	-	-	-	-	29,252	29,252
Insurance	-	-	-	-	-	-	-	-	-	64,610	64,610
Memberships	1,749	-	(4,354)	-	185	-	1,243	-	(1,177)	40,581	39,404
Equipment	1,269	-	-	-	-	-	-	-	1,269	-	1,269
Special events	66,564	-	-	-	534	-	5,328	-	72,426	15,784	88,210
Bank service fees	-	-	-	-	-	-	-	-	-	4,922	4,922
Miscellaneous	2,660	-	(3,632)	200	19,032	72	-	-	18,332	(142,400)	(124,068)
Sponsorship	10,955	-	-	-	-	-	-	-	10,955	-	10,955
Advertising	12,484	-	-	-	16,044	84,821	2,100	-	115,449	-	115,449
Training	25,262	-	85	-	2,100	1,403	3,851	-	32,701	12,102	44,803
MMA assistance days	-	-	-	-	-	-	1,405	-	1,405	4	1,409
Interest expense	-	-	-	-	-	-	-	-	-	2,032	2,032
Bad debt expense	-	-	-	-	-	-	-	43,129	43,129	-	43,129
Admin. exp. alloc.	641,585	605,879	1,535,773	46,410	13,832	49,432	16,837	30,299	2,940,047	(2,940,047)	-
Depreciation expense	-	-	-	-	-	-	-	-	-	38,934	38,934
Medicaid waiver expense	-	-	-	-	-	-	-	-	-	1,384,392	1,384,392
Total expenses and transfers	$ 11,866,953	$ 11,597,828	$ 21,650,747	$ 1,026,924	$ 210,050	$ 773,043	$ 250,256	$ 699,388	$ 48,075,189	$ 1,311,866	$ 49,387,055

See accompanying notes to financial statements

AREA AGENCY ON AGING 1-B
(A Nonprofit Organization)

STATEMENTS OF CASH FLOWS
YEARS ENDED SEPTEMBER 30, 2016 AND 2015

	2016	2015
Cash flows from operating activities:		
(Decrease) increase in unrestricted net assets	$ (1,224,352)	$ 863,906
Adjustments:		
Depreciation	38,934	38,934
Unrealized (gain) loss on investments	(8,397)	73,897
Bad debt expense	175,000	43,129
Changes in assets and liabilities:		
Increase in accounts receivable	(778,785)	(1,016,435)
(Increase) decrease in prepaid expenses and other	(255,865)	138,749
Decrease in accounts payable	(282,271)	(521,092)
Decrease in refundable advances	(5,109,582)	(2,003,612)
Decrease in liability for pension benefits, net of adjustment to apply pension liability	(94,085)	(161,891)
(Decrease) increase in deferred revenue	(96,214)	313,045
Decrease in other accrued liabilities	(558,356)	(509,268)
Total adjustments	(6,969,621)	(3,604,544)
Net cash used in operating activities	(8,193,973)	(2,740,638)
Cash flows from investing activities:		
Sales of investments	4,515,409	4,111,785
Purchase of investments	(1,000,000)	(769,000)
Net cash provided from investing activities	3,515,409	3,342,785
Cash flows from financing activities:		
Repayments of note payable	(10,036)	(63,793)
Net (decrease) increase in cash and cash equivalents	(4,688,600)	538,354
Cash and cash equivalents - beginning	7,081,650	6,543,296
Cash and cash equivalents - ending	$ 2,393,050	$ 7,081,650

See accompanying notes to financial statements

Note 1 - Nature of Business and Significant Accounting Policies

Nature of Business

Area Agency on Aging 1-B, ("the Agency") a 501(c)(3), not-for-profit organization, provides, through contract and direct service purchase, home care support and nutrition services to persons age 60 and above, and to persons with disabilities who are age 18 and older residing in the Michigan counties of Livingston, Macomb, Monroe, Oakland, St. Clair, and Washtenaw. The reported revenues and expenses include all amounts received and expended directly by the Agency and contractor organizations in connection with the provision of programs contracted with them by the Agency. The accounts are maintained on the accrual basis of accounting.

Cash and Cash Equivalents

For purposes of the statements of cash flows, Area Agency on Aging 1-B (a Nonprofit Organization) considers all highly liquid investments with an initial maturity of three months or less to be cash equivalents. The total cash balances on deposit in the United States in non-interest bearing accounts are insured by the Federal Deposit Insurance Corporation (FDIC) with up to $250,000 per bank. The Agency's cash balance in excess of the FDIC limit at September 30, 2016 and 2015 was $2,682,682 and $6,327,209, respectively.

Accounts Receivable

Accounts receivable are stated at invoice amounts. An allowance for doubtful accounts is established based on a specific assessment of all invoices that remain unpaid following normal payment periods. In addition, a general valuation allowance is established for other accounts receivable based on historical loss experience. At September 30, 2016 and 2015, the Agency had an allowance for doubtful accounts in the amount of $175,000 and $-0-. All amounts deemed uncollectible are charged against the allowance for doubtful accounts in the period that determination is made.

Grant Revenue/Refundable Advances

Grant revenue received for grants determined to be exchange transactions is recognized as services are provided.

Continued

Note 1 - Nature of Business and Significant Accounting Policies (Continued)

Grant Revenue/Refundable Advances (Continued)

Prior to 2016, the Agency worked with the Michigan Department of Health and Human Services (MDHHS) to resolve difficulties in exporting claims data to their data warehouse systems and addressing other data integrity issues. At September 30, 2015, the Agency had $5,089,087 of grant money received in excess of expenditures. These funds were repaid during the year ended September 30, 2016.

Also included in refundable advances as of September 30, 2015 is $20,495 of funds the Agency received in advance of services related to its integrated care program. The refundable advances were recognized as revenue upon completion of services during the year ended September 30, 2016.

The MDCH changed its MI Choice grant from an expense reimbursement to a capitated rate plan. Under this plan, the Agency is paid a monthly fee for each eligible participant enrolled in the plan at the end of each month. The fee is based on participant age and the level of need for support services.

Deferred Revenue

Deferred revenue represents non-federal, county grant funds received in advance of grant expenditures for non-exchange transactions and foundation funding.

Contributions

Contributions received are recorded as unrestricted or temporarily restricted support depending on the existence and/or nature of any donor restrictions. All contributions are considered to be for unrestricted use unless specifically restricted by the donor.

Continued

Note 1 - Nature of Business and Significant Accounting Policies (Continued)

Recognition of Donor Restrictions

Support that is restricted by the donor or grantor is reported as an increase in temporarily restricted net assets. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

Equipment and Leasehold Improvements

Equipment and leasehold improvements greater than $1,000 are recorded at cost when purchased. The fair market value of donated fixed assets at the time of donation is similarly capitalized. The equipment is depreciated using the straight-line method over the estimated useful lives of the assets. Costs of maintenance and repairs are charged to expense when incurred.

Net Assets

In accordance with generally accepted accounting principles, the Agency's net assets are categorized and reported as follows:

Unrestricted Net Assets

This portion of the Agency's net assets is available for general obligations and is not subject to any donor-imposed restrictions. Revenues earned from unrestricted contributions, investment income available for general operations and all operating expenses are reported in this category. As needed, the Board may designate net assets to be allocated for specific actions.

Temporarily Restricted Net Assets

This portion of the Agency's net assets is limited to uses specified by donor-imposed restrictions. When donor restrictions expire, or the nature and purpose of the restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of revenue, expenses and changes in unrestricted net assets as net assets released from restrictions. There were no temporarily restricted net assets received or held by the Agency in 2016 or 2015.

Continued

Note 1 - Nature of Business and Significant Accounting Policies (Continued)

Net Assets (Continued)

Permanently Restricted Net Assets

This portion of the Agency's net assets is limited by donor-imposed restrictions which require that the gift be maintained in perpetuity. The Agency did not receive or hold any permanently restricted net assets during 2016 or 2015.

Estimates

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 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 revenues and expenses during the reporting period. Actual results could differ from those estimates.

Functional Allocation of Expenses

Functional expenses are allocated among the programs and supporting services based on specific identification of costs to programs, as well as various time studies and estimates made by the Agency's management. The Agency had no fundraising expense for the years ended September 30, 2016 and 2015.

Cost Method of Accounting for Investments

The Agency's investment of 20% of the membership interest of The Washtenaw PACE, Inc. d/b/a Huron Valley PACE, is carried at cost because the Agency does not exercise significant influence over its operating and financial activities. Dividends received from this company are included in other income, if applicable.

 Continued

Note 1 - Nature of Business and Significant Accounting Policies (Continued)

Prior Period Adjustment

During the year ended September 30, 2016, a review of program activities was conducted, including those pertaining to the MI Choice and AASA programs. As a result of this review, it was determined that the Agency most likely received payment from both MI Choice and AASA for services provided to ten participants during the year ended September 30, 2014. Management has concluded that it is possible that the MI Choice program was overbilled by $210,038 for services rendered during the year ended September 30, 2014. MDHHS has been notified of this issue and the Agency is looking to reconcile the amounts in question with MDHHS. The $210,038 has been reported as a prior period adjustment for the year ended September 30, 2014 and is included in other accrued liabilities at September 30, 2016.

Subsequent Events

The financial statements and related disclosures include evaluation of events up through and including February 22, 2017, which is the date the financial statements were available to be issued.

Note 2 - Tax Status

The Area Agency on Aging 1-B is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code.

The Agency's income tax filings are subject to audit by various taxing authorities. The Agency's open audit periods are for the fiscal years ended September 30, 2013 - 2016.

Continued

Note 3 - Investments and Fair Value Measurements

Investments consist of the following at September 30, 2016 and 2015:

	2016	2015
Certificates of deposit	$ 2,383,925	$ 5,890,937

Generally accepted accounting principles (GAAP) establish a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurement) and the lowest priority to unobservable inputs (Level 3 measurement). The three levels of the fair value hierarchy are described below:

Basis of Fair Value Measurements

Level 1 - Inputs to the valuation methodology are unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities.

Level 2 - Inputs to the valuation methodology include quoted prices for similar assets or liabilities in active markets, quoted prices for identical assets or liabilities in inactive markets, inputs other than quoted prices that are observable for the asset or liability, or inputs that are derived principally from or corroborated by observable market data by correlation or other means. If the asset or liability has a specified contractual term, the Level 2 input must be observable for substantially the full term of the asset or liability.

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

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques maximize the use of relevant observable inputs and minimize the use of unobservable inputs.

Continued

Note 3 - Investments and Fair Value Measurements (Continued)

Disclosures concerning assets measured at fair value on a recurring basis are as follows:

		Fair Value Based on		
	Assets Measured At Fair Value	Quoted Prices in Active Markets (Level 1)	Other Observable Inputs (Level 2)	Unobservable Inputs (Level 3)
At September 30, 2016				
Brokered certificates of deposit	$ 2,383,925	$ 2,383,925	$ -	$ -
At September 30, 2015				
Brokered certificates of deposit	$ 5,890,937	$ 5,890,937	$ -	$ -

The certificates of deposit have been classified as Level 1 using quoted market prices and other relevant information generated by market transactions.

Continued

Note 4 - Equipment and Leasehold Improvements

The cost of equipment and leasehold improvements is summarized as follows:

	2016	2015
Equipment	$ 346,360	$ 346,360
Leasehold improvements	354,473	354,473
Less accumulated depreciation	(413,912)	(374,978)
Undepreciated cost	$ 286,921	$ 325,855

Depreciation and amortization expense was $38,934 for 2016 and 2015.

Note 5 - Long-Term Debt

	2016	2015
Note payable $5,048 monthly with interest at 4.84% through November 2015, unsecured	$ -	$ 10,036
Less current portion of long-term debt	-	(10,036)
Total debt reflected as long-term	$ -	$ -

Interest expense for the years ended September 30, 2016 and 2015 amounted to $40 and $2,032, respectively.

Continued

Note 6 - Matching Funds Donated Services and Materials

A majority of the intergovernmental grants that the Agency participates in require local support efforts in terms of cash contributions, donated services or donated facilities. The donated services are valued at the fair market value or at the value for which the contractors would pay if the donated services were not available. These amounts have been reported in the financial statements as local support funds because they meet the following criteria:

a. The services are significant and form an integral part of the efforts of the contractors; the services require specialized skill and would be performed by salaried personnel if the donated services were not available to accomplish its purpose; and the contractors would continue the programs.

b. The contractors control the employment of the service donors and the Agency monitors this function.

c. The Agency has a clearly measurable basis for the amounts.

For the years ended September 30, 2016 and 2015, the Agency recorded $4,402,560 and $4,542,060 in donated services. There were no material amounts of donated services recognized for grant reporting purposes that did not meet the criteria for inclusion in the financial statements.

Continued

Note 7 - Program Expenses

For the statements of revenue, expenses and changes in unrestricted net assets for the years ended September 30, 2016 and 2015, support programs included are: Title III - Federal Admin, Title III - Part B, Services, Title III - Part C, Nutrition Services Incentive Program, Title III - Part D, Preventative Health, Title III - Part E, National Family Caregivers Support Program, Title VII - Elder Abuse Prevention, Title VII/A - LTC Ombudsman, American Recovery and Reinvestment Act, State Respite, State Alternative Care, State Access, State In-Home Services, State Aging Network, Community Care Services, and Ombudsman programs. Other programs include MMAP, Medicaid Ombudsman, Medicaid Waiver, Targeted Care Management, Integrated Care, Michigan Health Endowment Fund, SameAddress and other resources.

Note 8 - Facility Operating Leases

The Agency has entered into various operating lease agreements for office space which expire on various dates through September 2021. The Agency is also obligated under various operating leases for copiers, postage meters, telephone equipment and an automobile. The annual minimum lease payments under these operating leases are as follows for the years ending September 30th:

Year Ending September 30th:	
2017	$ 293,519
2018	284,670
2019	249,377
2020	259,504
2021	264,800
Total	$ 1,351,870

Total rent expense on these facility leases for 2016 and 2015 was $343,656 and $315,465, respectively. Copiers, postage meters, telephone equipment, and automobile lease expense for 2016 and 2015 was $29,615 and $29,252, respectively.

Continued

Note 8 - Facility Operating Leases (Continued)

In addition, the Agency has an option to terminate the lease of its Southfield, Michigan office location at any time should the Agency stop receiving federal funds under Title III of the Older Americans Act or not receive other government funding satisfactory to the tenant. A six month written notice of termination is required. A termination fee equal to the sum of the unamortized cost of tenant modifications and leasing commissions, plus six months rent at the then current rate is also required.

Note 9 - Concentrations

Approximately $18,058,000 and $17,391,700 or 34% and 35% of revenues are federal and state funds received through the State of Michigan, Department of Health and Human Services at September 30, 2016 and 2015, respectively. Accounts receivable from the State of Michigan, Department of Health and Human Services accounted for approximately 73% and 76% of total accounts receivable at September 30, 2016 and 2015, respectively.

Note 10 - Retirement Plans

In 2006 Area Agency on Aging 1-B assumed the full financial obligations of its participants from the former participation in the United Way Community Services and Affiliated Agencies (UWCS) plan. As a result, all assets allocated to the Agency were released in full by UWCS. At that time, the Agency had established its own fully qualified (now frozen) defined benefit pension plan to fund the benefits of these same participants.

Effective November 5, 2015, the Agency engaged PNC Bank as the Trustee and investment Custodian of the Plan. Prior to November 5, 2015, Comerica Bank was the Plan's Trustee and investment Custodian. Watkins, Ross & Co. prepared the actuarial reports as of September 30, 2016 and 2015.

Continued

Note 10 - Retirement Plans (Continued)

On July 23, 2010, the Board of Directors took action to review possible termination of the Plan as long as full funding of the pension liability did not exceed $2.8 million. While this remains an option, as well as distress termination of the Plan (which has been explored), no formal action has been taken to amend the Plan in regards to the termination, and no formal action has yet been taken with the Pension Benefit Guaranty Corporation (PBGC).

In the event that the Plan is terminated, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order of priority indicated:

a. First to vested benefits insured by the PBGC, a U.S. government agency, up to the applicable limitations.

b. Then to all other vested benefits, that is, vested benefits not insured by the PBGC.

c. Any excess shall be returned to the Agency.

All retirement benefits under this Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees vested normal age retirement benefits, early retirement benefits and survivor's pensions. However, a statutory ceiling exists, which is adjusted periodically, on the amount of an individual's monthly benefit that the PBGC guarantees.

Whether all participants receive their benefits should the Plan terminate at some future time will depend on the sufficiency, at that time, of the Plan's net assets to provide for accumulated benefits obligations and may also depend on the financial condition of the Plan Sponsor and the level of benefits guaranteed by the PBGC.

Continued

Note 10 - Retirement Plans (Continued)

The following actuarial information in these notes that were prepared by Watkins, Ross & Co. sets forth the benefit obligation, the fair value of plan assets, and the funded status of the Agency's Plan; the amounts recognized in the Agency's financial statements; and the principal weighted-average assumptions used:

	2016	2015
Change in benefit obligation:		
Projected benefit obligation - beginning	$ 5,893,616	$ 5,473,131
Interest cost	213,033	219,267
Actuarial loss	293,214	657,262
Benefits paid	(385,640)	(456,044)
Projected benefit obligation - ending	$ 6,014,223	$ 5,893,616
Change in plan assets:		
Fair value of assets - beginning	$ 3,897,772	$ 3,986,674
Actual return on assets	126,120	7,142
Employer contributions	360,000	360,000
Benefits paid	(385,640)	(456,044)
Fair value of assets - ending	$ 3,998,252	$ 3,897,772
Funded status at end of year	$ (2,015,971)	$ (1,995,844)

The following sets forth the Plan's funded status accounted to the amounts included in the Agency's statements of financial position.

Actuarial present value of benefit obligations and funded status:

	2016	2015
Accumulated benefit and projected obligations	$ (6,014,223)	$ (5,893,616)
Plan assets at fair value	$ 3,998,252	$ 3,897,772
Liability for pension benefits	$ (2,015,971)	$ (1,995,844)

Continued

Note 10 - Retirement Plans (Continued)

Other comprehensive income recognized in unrestricted net assets consist of the following:

	2016	2015
Other loss	$ 2,400,154	$ 2,285,942

Components of net periodic postretirement benefit cost:

	2016	2015
Interest cost	$ 213,033	$ 219,267
Expected return on plan assets	(206,449)	(215,785)
Recognized net actuarial loss	259,331	194,627
Net periodic postretirement benefit cost	$ 265,915	$ 198,109

Estimated amounts that will be amortized from unrestricted net assets over the next fiscal year consist of the following:

	2016	2015
Actuarial gain	$ 333,964	$ 272,106

The following are weighted-average assumptions used to determine net periodic benefit cost at September 30, 2016 and 2015:

	2016	2015
Discount rate	3.91%	3.99%

Continued

Note 10 - Retirement Plans (Continued)

The following are weighted-average assumptions used to determine benefit obligations for the years ended September 30, 2016 and 2015:

	2016	2015
Discount rate	3.91%	3.97%
Expected return on plan assets	5.50%	5.50%

In fiscal 2016 and 2015, the benefits paid by the Plan totaled $385,640 and $456,044, respectively. The Agency required minimum cash contribution for 2016 is expected to be $145,336. The Agency expects the benefits to be paid by the Plan in the ensuing five fiscal years and thereafter as follows:

	Pension Benefits
2017	$ 390,192
2018	304,520
2019	366,318
2020	329,895
2021	335,776
Thereafter	1,701,987

The Agency's Board of Directors has established an investment policy for the Benefit Plan. The general investment principles of the policy require that investments be made solely in the interest of the beneficiaries, that the Benefit Plan be invested with care, skill, prudence, and diligence, that the Benefit Plan be reasonably diversified to reduce the risk of large losses, that the Board may employ one or more investment managers to attain plan objectives, and that cash is to be employed productively at all times. The investment management policy of the Benefit Plan requires the investment managers to preserve capital, ensure that the risk is commensurate with the given investment style and objectives, and to adhere to the investment management styles for which the investment manager is hired. The goals of each investment manager are to meet or exceed the market index or benchmark selected by the Board and to display an overall level of risk in the portfolio that is consistent with the established benchmark.

Continued

Note 10 - Retirement Plans (Continued)

The significant actuarial assumptions used in the valuations as of October 1, 2015 were: (a) life expectancy of participants (the RP 2014 Total Data Set mortality table was used), (b) retirement age weighted average of 63, (c) investment return assumed average rates of return of 5.5%, and (d) discount rate at October 1, 2015 is 3.91%.

The changes in the significant actuarial assumptions since the prior valuation were: (a) the discount rate was changed from 3.97% to 3.91%.

The Agency's weighted-average asset allocations at September 30, 2016 by asset category are as follows:

Asset category:	
Fixed income	33%
Equity securities	65%
Cash and cash equivalents	2%
Total	100%

Additionally, the Agency sponsors a tax deferred profit sharing plan for eligible employees under Section 401(k) of the Internal Revenue Code. The Agency recognized $138,971 and $94,682 for its matched contributions to the plan during 2016 and 2015, respectively.

Note 11 - Fringe Benefits

Fringe benefits consisted of the following for the years ended September 30, 2016 and 2015:

	2016	2015
Health benefits	$ 1,148,778	$ 1,027,051
Insurance (life and disability)	187,776	129,956
Retirement - pension	298,849	198,050
401(k) match	138,971	94,682
Other	27,169	60,876
Total	$ 1,801,543	$ 1,510,615

Continued

Note 12 - Commitments

Grants often require the fulfillment of certain conditions as set forth in the grant instrument. Failure to fulfill the conditions could result in the return of funds. However, management deems the contingency unlikely, since by accepting the grant monies and their terms it has accommodated the objectives of the Agency to the provisions of the grant. This audit was performed under the requirements established by Government Auditing Standards. However, the compliance audit performed under Government Auditing Standards has not yet been accepted by the granting agencies. Management expects disallowed costs, if any, as identified by the grantor agencies to be immaterial.

Note 13 - Contingencies

The Agency maintains a Net Asset Balance or Operating Reserve to stabilize the Agency's finances by providing a source of funds to cushion against unexpected events such as sudden changes in funding, program elimination and associated restructuring expenses. In addition, the Operating Reserve could be used to support the Agency's defined benefit pension plan which currently shows an actuarially determined unfunded balance resulting from historically low interest rates.

In the ordinary course of business, the Agency has become involved in various legal matters. In the opinion of management and legal counsel, the outcome of these legal actions will not have a material adverse effect on the Agency's financial statements.

Continued

Note 14 - Investment in Not-For-Profit Organization

The Agency has a 20% membership interest in The Washtenaw PACE, Inc. d/b/a Huron Valley PACE, a 501(c)(3) not-for-profit organization that promotes the wellness, dignity and independence of older adults by providing health care and support services, primarily to low income individuals. The investment has been recorded at cost. The total investment as of September 30, 2016 and 2015 amounted to $1,170,000. There were no dividends received for the years ended September 30, 2016 and 2015.

Note 15 - Related Party

The Agency has a wholly owned subsidiary, Coordinated Community Living (CCL). The subsidiary was created to manage the MI Choice Home and Community-Based Waiver program and other health-related projects. As of September 30, 2016, CCL was not operational.

Note 16 - Revenue Diversification Activities

Management and the Board of Directors have initiated new Business to Business and Business to Consumers contracts and operations in the fiscal year ended September 30, 2016. The most significant of these diversification efforts was SameAddress, which is a one-source solution for seniors to live safely and independently in their homes. This program incurred $1.3 million in losses during the year ended September 30, 2016. Currently, the Board of Directors are approving expenditures in traunches based on increased volume and performance. Also, the other major initiative which is a Business to Business initiative is called Michigan Health Link (MHL). MHL incurred losses during its first year of operations. Management and Board of Directors are taking measures with these programs to limit further losses to the agency while meeting its obligations under the contracts.

*** * * End of Notes * * ***

AREA AGENCY ON AGING 1-B
(A Nonprofit Organization)

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED SEPTEMBER 30, 2016

Federal Agency/Pass-Through Agency Program Title	Federal CFDA Number	Award Amount	Passed Through to Subrecipients	Federal Expenditures
U.S. Department of Health and Human Services - Passed-Through the State of Michigan				
Special Programs for the Aging Cluster				
Title III - Federal Admin - FY 2016 AIP	93.044	$ 276,057	$ -	$ 276,057
Title III - Part B, Services - FY 2016 AIP	93.044	2,384,694	-	2,384,694
Title III - Federal Admin - FY 2016 AIP	93.045	498,683	-	498,683
Title III - Part C, Nutrition - FY 2016 AIP	93.045	4,644,160	-	4,644,160
Title III - Federal Admin - FY 2016 AIP	93.052	115,765	-	115,765
Nutrition Services Incentive Program - FY 2016 AIP	93.053	1,448,329	-	1,448,329
Total Special Programs for the Aging Cluster		9,367,688	-	9,367,688
Other Federal Awards				
Title III - Part D, Preventative Health - FY 2016 AIP	93.043	161,251	-	161,251
Title III - Part E, National Family Caregivers Support Program - FY 2016 AIP	93.052	1,011,087	-	1,011,087
Title VII - Elder Abuse Prevention - FY 2016 AIP	93.041	39,907	-	39,907
Title VII/A - LTC Ombudsman - FY 2016 AIP	93.042	48,929	-	48,929
MMAP Ship Core - 9OSA0073-01-00	93.324	233,131	-	199,269
MMAP Ship Core - 9OSA0027-01-00	93.324	7,624	-	14,720
MMAP SMP I - 90MP0218-01-01	93.048	29,560	-	29,850
MMAP SMP II - 90MP0218-02-00	93.048	25,087	-	20,452
MMAP - 111CMS331357-02-00	93.628	18,375	-	39,414
Total Other Federal Awards		1,574,951	-	1,564,879
Total Federal Expenditures		$ 10,942,639	$ -	$ 10,932,567

See Accompanying Notes to Schedule of Expenditures of Federal Awards

AREA AGENCY ON AGING 1-B
(A Nonprofit Organization)

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
SEPTEMBER 30, 2016

Note A - Significant Accounting Policies

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Area Agency on Aging 1-B (a Nonprofit Organization) and is presented on the same basis of accounting as the basic financial statements. The information in this schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note B - Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the accrual basis of accounting.

Note C - Major Programs

Major programs are identified in the Summary of Auditor’s Results section of the Schedule of Findings and Questioned Costs.

AREA AGENCY ON AGING 1-B
(A Nonprofit Organization)

SCHEDULE OF FUNDED SERVICE CATEGORIES BY SOURCE
SEPTEMBER 30, 2016

	Title III-B	Title IIIC-1	Title IIIC-2	Title III-D	Title III-E	Title VII-EAP	Title VII-A	NSIP	Program Income	Cash Match	In-Kind Match	Total
Care Management	$ 11,175	$ -	$ -	$ -	$ 4,104	$ -	$ -	$ -	$ 4,000	$ 280	$ 3,538	$ 23,097
Case Coord./Support	474,875	-	-	-	182,986	-	-	-	12,020	4,020	160,446	834,347
Disaster Advocacy	-	-	-	-	-	-	-	-	-	-	-	-
Inform & Assist	65,000	-	-	-	160,000	-	-	-	18,002	5,000	51,250	299,252
Outreach	239,569	-	-	-	-	-	-	-	12,642	16,108	43,784	312,103
Transportation	12,927	-	-	-	21,000	-	-	-	2,000	-	8,482	44,409
Chore	495,249	-	-	-	-	-	-	-	95,710	60,443	63,369	714,771
Home Care Assist	-	-	-	-	-	-	-	-	-	-	-	-
Home Injury Control	83,621	-	-	-	-	-	-	-	10,477	11,770	9,136	115,004
Homemaker	-	-	-	-	-	-	-	-	-	-	-	-
Home Health Aide	-	-	-	-	-	-	-	-	-	-	-	-
Medication Mgmt.	10,000	-	-	-	-	-	-	-	1,000	-	1,947	12,947
Personal Care	-	-	-	-	-	-	-	-	-	-	-	-
Pers-Assistive Devices	47,114	-	-	-	-	-	-	-	10,000	-	11,779	68,893
Respite Care	-	-	-	-	-	-	-	-	-	-	-	-
Friendly Reassure	-	-	-	-	-	-	-	-	-	-	-	-
Legal Assist	205,386	-	-	-	-	-	-	-	8,238	43,534	7,813	264,971
Community Svc.	179,411	-	-	-	457,292	-	-	-	42,001	96,027	60,503	835,234
Adult Day Care	33,225	-	-	-	-	-	-	-	3,028	-	8,306	44,559
Dementia ADC	-	-	-	-	-	-	-	-	-	-	-	-
Disease Prevention	-	-	-	131,251	-	-	-	-	1,143	9,010	23,803	165,207
Evidence Based Health	-	-	-	-	-	-	-	-	-	-	-	-
Health Screening	-	-	-	-	-	-	-	-	-	-	-	-
Assist to Deaf	45,408	-	-	-	-	-	-	-	368	7,719	3,633	57,128
Home Repair	-	-	-	-	-	-	-	-	-	-	-	-
LTC Ombudsman	27,019	-	-	-	-	-	48,929	-	-	-	18,987	94,935
Sr. Ctr. Operations	-	-	-	-	-	-	-	-	-	-	-	-
Sr. Ctr. Staffing	-	-	-	-	-	-	-	-	-	-	-	-
Vision Services	-	-	-	-	-	-	-	-	-	-	-	-
Elder Abuse Prev.	-	-	-	-	-	39,907	-	-	183	7,045	2,932	50,067
Counseling	-	-	-	-	-	-	-	-	-	-	-	-
In Home Respite Care	-	-	-	-	9,400	-	-	-	-	-	2,350	11,750
Creating Confident CG	-	-	-	30,000	-	-	-	-	-	2,500	5,000	37,500
Kinship Support	-	-	-	-	25,000	-	-	-	445	2,361	417	28,223
Caregiver Outreach	-	-	-	-	151,305	-	-	-	1,670	-	37,826	190,801
Program Devel.	454,715	-	-	-	-	-	-	-	-	-	113,679	568,394
Region Specific	-	-	-	-	-	-	-	-	-	-	-	-
CLP	-	-	-	-	-	-	-	-	-	-	-	-
MATF Services	-	-	-	-	-	-	-	-	-	-	-	-
Cong. Meals	-	1,145,302	-	-	-	-	-	217,249	475,520	-	127,250	1,965,321
HDM	-	-	3,498,858	-	-	-	-	1,231,080	887,603	-	388,750	6,006,291
NSIP	-	-	-	-	-	-	-	-	-	-	-	-
Res. Advocacy	-	-	-	-	-	-	-	-	-	-	-	-
Vol. Caregiver	-	-	-	-	-	-	-	-	-	-	-	-
OHR	-	-	-	-	-	-	-	-	-	-	-	-
Total	$ 2,384,694	$ 1,145,302	$ 3,498,858	$ 161,251	$ 1,011,087	$ 39,907	$ 48,929	$ 1,448,329	$ 1,586,050	$ 265,817	$ 1,154,980	$ 12,745,204

AREA AGENCY ON AGING 1-B
(A Nonprofit Organization)

SCHEDULE OF FUNDED SERVICE CATEGORIES BY SOURCE
SEPTEMBER 30, 2016

	State Access	State In-Home	State Cong.	State HDM	State NHO	State Alt. Care	State CMP	State Care Mgmt.	Merit Award Trust Fund	State CG Support	Respite Escheat	State Aging	Program Income	Cash Match	In-Kind Match	Total
Care Management	$ 13,821	$ -	$ -	$ -	$ -	$ -	$ -	$ 863,653	$ -	$ -	$ -	$ -	$ 62,012	$ 4,200	$ 215,168	$ 1,158,854
Case Coord./Support	150,840	-	-	-	-	-	-	-	-	-	-	-	4,050	2,200	35,510	192,600
Disaster Advocacy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inform & Assist	3,067	-	-	-	-	-	-	-	-	-	-	31,778	-	-	7,767	42,612
Outreach	-	-	-	-	-	-	-	-	-	-	-	241,110	2,642	8,020	53,202	304,974
Transportation	-	-	-	-	-	-	-	-	7,133	-	-	-	-	-	1,783	8,916
Chore	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Home Care Assist	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Home Injury Control	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Homemaker	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Home Health Aide	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medication Mgmt.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personal Care	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pers-Assistive Devices	-	72,886	-	-	-	-	-	-	-	-	-	-	-	3,020	15,202	91,108
Respite Care	-	946,090	-	-	-	-	-	-	-	21,902	20,982	-	-	-	247,245	1,236,219
Friendly Reassure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Svc.	7,268	-	-	-	-	678,219	-	-	-	-	197,675	-	44,505	110,010	110,780	1,148,457
Adult Day Care	-	-	-	-	-	10,674	-	-	600,000	67,406	35,910	-	341,730	74,053	104,445	1,234,218
Dementia ADC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Disease Prevention	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health Screening	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Assist to Deaf	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Home Repair	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LTC Ombudsman	-	-	-	-	73,035	-	27,308	-	-	-	-	-	-	-	25,086	125,429
Sr. Ctr. Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sr. Ctr. Staffing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vision Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Elder Abuse Prev.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Counseling	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Respite Care	-	-	-	-	-	-	-	-	132,798	1,748	-	-	-	-	33,637	168,183
In Home Respite Care	-	251,492	-	-	-	-	-	-	-	-	-	-	-	-	62,873	314,365
Kinship Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Caregiver EST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Program Devel.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Region Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CLP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
MATF Admin.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cong. Meals	-	-	58,627	-	-	-	-	-	-	-	-	-	25,027	-	6,514	90,168
HDM	-	-	-	2,570,920	-	-	-	-	-	-	-	-	642,747	-	285,658	3,499,325
Res. Advocacy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vol. Respite Care	-	100,000	-	-	-	-	-	-	-	-	97,000	-	10,599	38,032	11,218	256,849
OHR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	$ 174,996	$ 1,370,468	$ 58,627	$ 2,570,920	$ 73,035	$ 688,893	$ 27,308	$ 863,653	$ 739,931	$ 91,056	$ 351,567	$ 272,888	$ 1,133,312	$ 239,535	$ 1,216,088	$ 9,872,277