

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

FINANCIAL STATEMENTS

SEPTEMBER 30, 2020
(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 the
Area Agency on Aging 1-B
(A Nonprofit Organization)

Report on the Financial Statements

We have audited the accompanying financial statements of the Area Agency on Aging 1-B (a Nonprofit Organization), which comprise the statements of financial position as of September 30, 2020 and 2019, and the related statements of revenue, expenses and changes in 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 the Area Agency on Aging 1-B (a Nonprofit Organization) as of September 30, 2020 and 2019, 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 as required by Title 2 U.S. *Code of Federal Regulations* 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 26 and 27 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 2, 2021, on our consideration of the 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 and other matters. The purpose of that report is solely 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 the effectiveness of Area Agency on Aging 1-B's (a Nonprofit Organization) 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 the Area Agency on Aging 1-B's internal control over financial reporting and compliance.

Doeren Mayhew

Troy, Michigan
February 2, 2021

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

STATEMENTS OF FINANCIAL POSITION
SEPTEMBER 30, 2020 AND 2019

	September 30, 2020			September 30, 2019		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
<u>Assets</u>						
Cash and cash equivalents	\$ 9,807,010	\$ -	\$ 9,807,010	\$ 8,936,831	\$ -	\$ 8,936,831
Investments (note 3)	-	-	-	250,064	-	250,064
Accounts receivable	5,731,323	-	5,731,323	3,830,274	-	3,830,274
Prepaid expenses and other	154,286	-	154,286	140,319	-	140,319
Equipment and leasehold improvements, net (note 4)	208,715	-	208,715	222,894	-	222,894
Asset for pension benefit (note 9)	192,514	-	192,514	193,576	-	193,576
Total assets	<u>\$ 16,093,848</u>	<u>\$ -</u>	<u>\$ 16,093,848</u>	<u>\$ 13,573,958</u>	<u>\$ -</u>	<u>\$ 13,573,958</u>
<u>Liabilities and Net Assets</u>						
Liabilities:						
Vendor accounts payable	\$ 5,255,537	\$ -	\$ 5,255,537	\$ 3,766,687	\$ -	\$ 3,766,687
Employee liabilities	1,236,462	-	1,236,462	929,808	-	929,808
Deferred revenue	-	-	-	35,000	-	35,000
Note payable (note 14)	1,649,921	-	1,649,921	2,000,000	-	2,000,000
Total liabilities	8,141,920	-	8,141,920	6,731,495	-	6,731,495
Net assets	<u>7,566,221</u>	<u>385,707</u>	<u>7,951,928</u>	<u>6,397,692</u>	<u>444,771</u>	<u>6,842,463</u>
Total liabilities and net assets	<u>\$ 15,708,141</u>	<u>\$ 385,707</u>	<u>\$ 16,093,848</u>	<u>\$ 13,129,187</u>	<u>\$ 444,771</u>	<u>\$ 13,573,958</u>

See accompanying notes to financial statements

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

STATEMENTS OF REVENUE, EXPENSES AND CHANGES IN NET ASSETS
YEARS ENDED SEPTEMBER 30, 2020 AND 2019

	Year Ended September 30, 2020			Year Ended September 30, 2019		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and support:						
Federal grants	\$ 16,875,824	\$ -	\$ 16,875,824	\$ 13,573,453	\$ -	\$ 13,573,453
State grants	36,384,833	-	36,384,833	34,490,557	-	34,490,557
Fees for services	5,579,802	-	5,579,802	8,364,687	-	8,364,687
In-kind support	1,697,180	-	1,697,180	2,242,025	-	2,242,025
County support	890,734	-	890,734	1,048,924	-	1,048,924
Gifts and grants	76,469	333,749	410,218	88,312	464,614	552,926
Sponsorships	6,825	-	6,825	29,557	-	29,557
Investment returns, net of fees	51,020	-	51,020	145,075	-	145,075
Net assets released from restrictions	392,813	(392,813)	-	179,874	(179,874)	-
Total revenue, support and net assets released from restrictions	61,955,500	(59,064)	61,896,436	60,162,464	284,740	60,447,204
Program services:						
MI Choice Medicaid Waiver	24,931,221	-	24,931,221	23,629,768	-	23,629,768
Aging and Adult Services program	26,024,026	-	26,024,026	25,890,319	-	25,890,319
MI Health Link program	4,074,456	-	4,074,456	6,508,910	-	6,508,910
Medicare/Medicaid Assistance programs	529,856	-	529,856	602,317	-	602,317
Other programs	2,299,384	-	2,299,384	1,966,949	-	1,966,949
Total program services	57,858,943	-	57,858,943	58,598,263	-	58,598,263
Supporting services:						
Management and general	5,928,491	-	5,928,491	5,123,372	-	5,123,372
Administration expense allocation	(2,660,320)	-	(2,660,320)	(2,746,886)	-	(2,746,886)
Total supporting services	3,268,171	-	3,268,171	2,376,486	-	2,376,486
Total expenses	61,127,114	-	61,127,114	60,974,749	-	60,974,749
Increase (decrease) in net assets before effect of pension liability adjustment	828,386	(59,064)	769,322	(812,285)	284,740	(527,545)
Effect of pension liability adjustment (note 9)	340,143	-	340,143	1,127,107	-	1,127,107
Increase (decrease) in net assets	1,168,529	(59,064)	1,109,465	314,822	284,740	599,562
Net assets - Beginning	6,397,692	444,771	6,842,463	6,082,870	160,031	6,242,901
Net assets - Ending	\$ 7,566,221	\$ 385,707	\$ 7,951,928	\$ 6,397,692	\$ 444,771	\$ 6,842,463

See accompanying notes to financial statements

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

STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED SEPTEMBER 30, 2020

	Program Services					Supporting Services		Totals
	MI Choice Medicaid Waiver	Aging and Adult Services Program	MI Health Link Program	Medicare Medicaid Assistance	Other Programs	Total	Management and General	
Salaries	\$ 3,625,174	\$ 3,272,138	\$ 278,605	\$ 214,884	\$ 394,857	\$ 7,785,658	\$ 1,732,279	\$ 9,517,937
Fringe benefits	586,156	606,122	68,369	29,591	59,846	1,350,084	2,109,485	3,459,569
Payroll taxes	250,593	250,197	18,840	14,574	28,220	562,424	118,307	680,731
Total salaries and related expenses	4,461,923	4,128,457	365,814	259,049	482,923	9,698,166	3,960,071	13,658,237
Service contracts	18,760,303	20,737,210	2,988,171	223,253	1,427,199	44,136,136	-	44,136,136
Technology services	40,461	22,451	193	2,630	6,866	72,601	733,032	805,633
Bad debts	-	75	510,761	-	3,191	514,027	1	514,028
Professional services	69,964	113,660	1,362	600	154,550	340,136	94,396	434,532
Rent	-	2,504	-	-	-	2,504	319,302	321,806
Telephone	74	6,960	-	3,355	774	11,163	297,388	308,551
Legal services	-	1,851	-	-	-	1,851	123,698	125,549
Travel	39,538	38,203	1,216	2,329	3,717	85,003	4,001	89,004
Advertising	-	79,345	-	638	4,551	84,534	3	84,537
Special events	-	25,650	-	113	16,322	42,085	40,914	82,999
Training	6,111	14,203	355	950	5,225	26,844	50,246	77,090
Printing and publications	1,379	30,577	-	87	22,955	54,998	18,624	73,622
Supplies	5,614	9,823	398	2,402	18,009	36,246	29,481	65,727
Accounting services	-	15,818	-	-	-	15,818	44,080	59,898
Memberships	-	6,866	-	-	210	7,076	52,698	59,774
Interest expense	-	-	-	-	-	-	59,021	59,021
Insurance	-	-	-	-	-	-	54,822	54,822
Postage	1,623	23,415	56	1,601	7,293	33,988	8,817	42,805
Equipment	-	529	-	40	-	569	18,993	19,562
Temp services	-	-	-	-	16,026	16,026	-	16,026
Depreciation expense	-	-	-	-	-	-	14,179	14,179
Utilities	-	-	-	-	-	-	13,171	13,171
Bank service fees	-	-	-	-	-	-	12,144	12,144
Meals	397	1,420	211	3,731	119	5,878	4,936	10,814
Other	701	4,505	76	2,408	5,284	12,974	(25,527)	(12,553)
Admin. exp. alloc.	1,543,133	760,504	205,843	26,670	124,170	2,660,320	(2,660,320)	-
Total expenses	\$ 24,931,221	\$ 26,024,026	\$ 4,074,456	\$ 529,856	\$ 2,299,384	\$ 57,858,943	\$ 3,268,171	\$ 61,127,114

See accompanying notes to financial statements

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

STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED SEPTEMBER 30, 2019

	Program Services					Supporting Services		Totals
	MI Choice Medicaid Waiver	Aging and Adult Services Program	MI Health Link Program	Medicare Medicaid Assistance	Other Programs	Total	Management and General	
Salaries	\$ 3,069,638	\$ 2,785,422	\$ 464,545	\$ 189,571	\$ 470,062	\$ 6,979,238	\$ 1,508,194	\$ 8,487,432
Fringe benefits	567,576	533,208	91,851	27,154	64,164	1,283,953	1,659,805	2,943,758
Payroll taxes	227,631	214,986	33,397	11,047	32,793	519,854	107,722	627,576
Total salaries and related expenses	3,864,845	3,533,616	589,793	227,772	567,019	8,783,045	3,275,721	12,058,766
Service contracts	17,670,316	20,910,827	5,468,496	288,379	1,174,604	45,512,622	-	45,512,622
Technology services	12,109	83,768	(12,250)	967	1,388	85,982	578,065	664,047
Bad debts	-	1,850	20	-	-	1,870	229	2,099
Professional services	146,885	166,801	1,250	9,745	58,753	383,434	126,444	509,878
Rent	-	9,057	-	-	-	9,057	328,384	337,441
Telephone	347	2,501	17	231	604	3,700	251,333	255,033
Legal services	23,729	30,366	10,477	-	-	64,572	141,216	205,788
Travel	82,738	36,074	5,311	4,529	6,411	135,063	6,033	141,096
Advertising	-	265,890	-	7,430	-	273,320	3,650	276,970
Special events	428	76,230	-	10,015	2,890	89,563	28,333	117,896
Training	8,752	58,496	164	3,807	195	71,414	22,099	93,513
Printing and publications	1,052	95,288	55	1,151	4,754	102,300	22,225	124,525
Supplies	3,090	60,695	1,443	9,519	4,463	79,210	45,582	124,792
Accounting services	2,030	-	-	-	-	2,030	49,430	51,460
Memberships	-	7,918	-	-	356	8,274	42,886	51,160
Insurance	-	-	-	-	-	-	66,509	66,509
Postage	510	53,156	-	5,524	124	59,314	27,034	86,348
Equipment	-	-	-	266	-	266	25,067	25,333
Temp services	108,955	-	-	-	15,260	124,215	19,511	143,726
Depreciation expense	-	-	-	-	-	-	15,229	15,229
Utilities	-	-	-	-	-	-	13,547	13,547
Bank service fees	-	-	-	-	-	-	4,050	4,050
Meals	1,953	4,749	245	3,714	213	10,874	6,667	17,541
Other	1,115	43,376	67	2,020	4,674	51,252	24,128	75,380
Admin. exp. alloc.	1,700,914	449,661	443,822	27,248	125,241	2,746,886	(2,746,886)	-
Total expenses	\$ 23,629,768	\$ 25,890,319	\$ 6,508,910	\$ 602,317	\$ 1,966,949	\$ 58,598,263	\$ 2,376,486	\$ 60,974,749

See accompanying notes to financial statements

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

STATEMENTS OF CASH FLOWS
YEARS ENDED SEPTEMBER 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
Cash flows from operating activities:		
Increase (decrease) in net assets before effect of pension liability adjustment	\$ 769,322	\$ (527,545)
Adjustments:		
Depreciation	14,179	15,229
Unrealized gain on investments	-	(3,029)
Loss on disposal of assets	-	8,406
Bad debt expense	514,028	2,099
Change in pension funding status	340,143	1,127,107
Changes in assets and liabilities:		
(Increase)/decrease in:		
Accounts receivable	(2,415,077)	925,441
Prepaid expenses and other	(13,967)	51,358
Asset for pension benefit	1,062	(193,576)
Increase/(decrease) in:		
Vendor accounts payable	1,488,850	275,229
Liability for pension benefit	-	(866,748)
Employee liabilities	306,654	147,277
Deferred revenue	(35,000)	(31,625)
Total adjustments	<u>200,872</u>	<u>1,457,168</u>
Net cash provided from operating activities	970,194	929,623
Cash flows from investing activities:		
Sales of investments	250,064	247,000
Sale of investment in not-for-profit organization	<u>-</u>	<u>390,000</u>
Net cash provided from investing activities	250,064	637,000
Cash flows from financing activities:		
Proceeds of note payable	2,186,200	2,000,000
Repayments of note payable	<u>(2,536,279)</u>	<u>-</u>
Net cash (used in) provided from financing activities	<u>(350,079)</u>	<u>2,000,000</u>
Net increase in cash and cash equivalents	870,179	3,566,623
Cash and cash equivalents - beginning	<u>8,936,831</u>	<u>5,370,208</u>
Cash and cash equivalents - ending	<u><u>\$ 9,807,010</u></u>	<u><u>\$ 8,936,831</u></u>

See accompanying notes to financial statements

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

**NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020 AND 2019**

Note 1 - Nature of Organization and Significant Accounting Policies

Nature of Organization

The Area Agency on Aging 1-B (a Nonprofit Organization), (the “Agency”) is a 501(c)(3), not-for-profit organization. The Agency 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.

Basis of Accounting

The accompanying financial statements have been prepared using the accrual basis of accounting, in accordance with generally accepted accounting principles in the United States.

Cash and Cash Equivalents

For purposes of the statements of cash flows, the 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, 2020 and 2019 was \$4,971,375 and \$3,397,586, 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, 2020 and 2019, the Agency had an allowance for doubtful accounts in the amount of \$64,189 and \$-0-, respectively. All amounts deemed uncollectible are charged against the allowance for doubtful accounts in the period that determination is made.

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

**NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020 AND 2019**

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

Equipment and Leasehold Improvements

Equipment and leasehold improvements with a cost greater than \$5,000 are recorded when purchased. The fair market value of donated fixed assets at the time of donation is similarly capitalized. Equipment is depreciated using the straight-line method over the estimated useful lives of the assets. Leasehold improvements are depreciated using the straight-line method over the lesser of the estimated useful life or life of the lease. Costs of maintenance and repairs are charged to expense when incurred. Expenditures for major repairs and betterments are capitalized.

Classification of Net Assets

Net assets of the Agency are classified as based on the existence or absence of donor-imposed restrictions limiting the Agency's ability to use or dispose of contributed assets or the economic benefits embodied in those assets. Accordingly, the Agency's net assets are categorized and reported as follows:

Net Assets Without Donor Restrictions

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 contributions without donor restrictions, 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.

Net Assets With Donor Restrictions

This portion of the Agency's net assets is limited to uses specified by donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other event specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. See Note 13 for the breakdown of net assets with donor restrictions.

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

**NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020 AND 2019**

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

Contributions

Contributions are recorded as revenue at fair value when an unconditional commitment is received from the donor. All contributions are considered to be without donor restrictions unless specifically restricted by the funding source. Contributions received with donor-imposed conditions and restrictions that are met in the same reporting period are reported as support without donor restrictions and increase net assets without donor restrictions.

Conditional promises to give are not recognized until the conditions on which they depend have been substantially met. Unconditional promises to give that are expected to be collected within one year are recorded at net realizable value. Unconditional promises to give that are expected to be collected in more than one year are recorded at fair value, which is measured at the present value of their future cash flows. The discounts on those amounts are computed using risk-adjusted interest rates applicable to the years in which the promises are received.

Revenue Recognition

Grant revenue received for grants determined to be exchange transactions is recognized as services are provided. Revenue from conditional grant awards under expense reimbursement programs is recognized in the period during which the conditions are substantially met. In cases where the conditions are substantially met in advance of receiving the grant reimbursement, revenue and grants receivable are recorded. In cases where a grant advance is received prior to the conditions being substantially met, the advance is recorded as deferred revenue.

Payments under cost-reimbursable contracts are recognized at the point in time that the expenditures are incurred.

Included in state grant revenue is the Michigan Department of Health and Human Services (MDCH) MI Choice grant, which is 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. These payments are reconciled each month to determine overpayments (money due back to the State) or underpayments (money due to the Agency). As of September 30, 2020, overpayments were \$47,804 and underpayments were \$83,752. As of September 30, 2019, overpayments were \$158,304 and underpayments were \$173,885. Total revenue recognized under this grant amounts to \$26,254,066 and \$24,362,526 as of September 30, 2020 and 2019.

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

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020 AND 2019

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

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, expense studies and estimates made by the Agency's management. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Agency. The Agency had no fundraising expense for the years ended September 30, 2020 and 2019.

Advertising

Advertising costs are expensed as incurred and amounted to \$84,537 and \$276,970 for the years ended September 30, 2020 and 2019, respectively.

Reclassification

Certain prior year amounts in the September 30, 2019 financial statements have been reclassified to conform to the presentation of the September 30, 2020 financial statements. These reclassifications had no net effect on the September 30, 2019 net assets, net earnings, or cash flows as previously reported.

Accounting Standards Adopted in 2020

In 2020, the Agency adopted Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2014-09, *Revenue from Contracts with Customers* (Topic 606). ASU No. 2014-09 and all subsequently issued clarifying ASUs replaced most existing revenue recognition guidance in U.S. GAAP. The ASU also required expanded disclosures relating to the nature, amount, timing, and uncertainty of revenue and cash flows arising from contracts with customers.

AREA AGENCY ON AGING 1-B
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NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020 AND 2019

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

Accounting Standards Adopted in 2020 (Continued)

As part of the adoption of the ASU, the Agency elected the following transition practical expedients: (i) to reflect the aggregate of all contract modifications that occurred prior to the date of initial application when identifying satisfied and unsatisfied performance obligations, determining the transaction price, and allocating the transaction price and (ii) to apply the standard only to contracts that are not completed at the initial date of application. Because contract modifications are minimal, there is not a significant impact as a result of electing these practical expedients.

The Agency adopted the ASU using a modified retrospective approach. No adjustment to net assets was required as of October 1, 2019 as there was no impact to previously reported revenue or expenses associated with adopting ASC 606.

In 2020, the Agency adopted Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2018-08, *Clarifying the Scope and Accounting Guidance for Contributions Received and Contributions Made*. The ASU is intended to assist entities in evaluating whether transactions should be accounted for as contributions or an exchange transaction, as well as determining whether a contribution is conditional.

There was no impact to revenue or expenses associated with adopting ASU 2018-08.

In 2020, the Agency adopted Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) No. 2016-01, *Financial Instruments - Overall: Recognition and Measurement of Financial Assets and Financial Liabilities*. The changes to the current GAAP model primarily affect the accounting for equity investments, financial liabilities under the fair value option, and the presentation and disclosure requirement for financial instruments. The accounting for other financial instruments, such as loans, investments in debt securities, and financial liabilities is largely unchanged.

No adjustment to net assets was required as of October 1, 2019, as there was no impact to previously reported revenue or expenses associated with adopting ASU 2016-01.

Subsequent Events

The financial statements and related disclosures include evaluation of events up through and including February 2, 2021, which is the date the financial statements were available to be issued.

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

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020 AND 2019

Note 2 - Tax Status

The Area Agency on Aging 1-B (a Nonprofit Organization) 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, 2017 - 2020.

Note 3 - Investments and Fair Value Measurements

Investments consist of the following at September 30, 2020 and 2019:

	<u>2020</u>	<u>2019</u>
Certificate of deposit	\$ -	\$ 250,064

The certificate of deposit matured in the fiscal year ending September 30, 2020.

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

Note 4 - Equipment and Leasehold Improvements

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

	<u>2020</u>	<u>2019</u>
Equipment	\$ 346,360	\$ 346,360
Leasehold improvements	354,473	354,473
Less accumulated depreciation	<u>(492,118)</u>	<u>(477,939)</u>
Undepreciated cost	<u>\$ 208,715</u>	<u>\$ 222,894</u>

Depreciation expense was \$14,179 and \$15,229 for the years ended September 30, 2020 and 2019, respectively.

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

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020 AND 2019

Note 5 - In-Kind Support

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 in-kind support is valued at the fair market value or at the value for which the contractors would pay if the support was not donated. The donated services have been reported in the financial statements 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.

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. The composition of total in-kind support recorded for the years ended September 30, 2020 and 2019 are as follows:

	<u>2020</u>	<u>2019</u>
Donated personal protection equipment	\$ 32,000	\$ -
Donated services	<u>1,665,180</u>	<u>2,242,025</u>
Total in-kind support	<u>\$ 1,697,180</u>	<u>\$ 2,242,025</u>

Note 6 - Program Services

For the statements of revenue, expenses and changes in net assets for the years ended September 30, 2020 and 2019, support programs included are: Title III - Federal Admin, Title III - Part B, Services, Title III - Part C, Nutrition, 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, Title III - Coronavirus Relief Fund, 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 and other resources.

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

**NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020 AND 2019**

Note 7 - 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:

2021	\$ <u>303,152</u>
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Total rent expense on these facility leases for 2020 and 2019 was \$321,806 and \$337,441, respectively. Copiers, postage meters, telephone equipment, and automobile lease expense for 2020 and 2019 was \$19,522 and \$25,067, respectively.

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 current rate is also required. The Agency has not elected to apply this option.

Note 8 - Concentrations

Approximately \$26,496,000 and \$23,299,000 or 43% and 39% of revenues are federal and state funds received through the State of Michigan, Department of Health and Human Services at September 30, 2020 and 2019, respectively. Accounts receivable from the State of Michigan, Department of Health and Human Services accounted for approximately 79% and 21% of total accounts receivable at September 30, 2020 and 2019, respectively.

Note 9 - Retirement Plans

Defined Benefit Pension Plan

In 2006, the Area Agency on Aging 1-B (a Nonprofit Organization) 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 defined benefit pension plan (the Plan) to fund the benefits of these same participants.

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

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020 AND 2019

Note 9 - Retirement Plans (Continued)

Defined Benefit Pension Plan (Continued)

Effective during the year ended September 30, 2020, the Agency terminated the Plan and all participants received either a lumpsum distribution or an annuity purchased on the participant's behalf. As of September 30, 2020, the Agency has no further obligation to the participants.

The Agency engaged PNC Bank as the Trustee and investment Custodian of the Plan as of September 30, 2020 and 2019. Watkins, Ross & Co. prepared the actuarial report as of September 30, 2019. There is no actuarial report as of September 30, 2020 as all further obligation to plan participants will be held by an independent third-party.

Obligations and Funded Status:

	<u>2020</u>	<u>2019</u>
Benefit obligation at September 30	\$ -	\$ (2,844,226)
Plan assets at fair value at September 30	\$ 192,514	\$ 3,037,802
Funded status at end of year	\$ 192,514	\$ 193,576

Amounts recognized in the statement of net assets consist of:

Current assets	\$ 192,514	\$ -
Noncurrent assets	\$ -	\$ 193,576

Additional required plan information:

Employer contributions	\$ 1,300,000	\$ 1,115,000
Benefits paid	\$ (4,134,611)	\$ (2,601,694)

The effect of the pension adjustment recognized in net assets without donor restrictions consists of the change in other loss from the year ended September 30, 2020 to the year ended September 30, 2019. Other loss for those years is as follows:

Other loss	\$ -	\$ 340,143
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AREA AGENCY ON AGING 1-B
(A Nonprofit Organization)

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020 AND 2019

Note 9 - Retirement Plans (Continued)

Defined Benefit Pension Plan (Continued)

The Agency's Board of Directors has established an investment policy for the Plan. The general investment principles of the policy require that investments be made solely in the interest of the beneficiaries, that the Plan's funds be invested with care, skill, prudence, and diligence, that the plan investments 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 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.

The fair values of the Agency's pension plan asset allocation at September 30, 2020 and 2019 is as follows:

		September 30, 2020		
		Quoted Prices In Active Markets for Identical Assets (Level 1)	Significant Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
<u>Asset Category</u>	<u>Total</u>			
Cash and cash equivalents	\$ 192,514	\$ 192,514	\$ -	\$ -
		September 30, 2019		
Cash and cash equivalents	\$ 3,037,802	\$ 3,037,802	\$ -	\$ -

Defined Contribution 401(k) Plan

The Agency sponsors a tax deferred profit-sharing plan for eligible employees under Section 401(k) of the Internal Revenue Code. The Agency recognized \$146,457 and \$160,562 for its matched contributions to the Plan during 2020 and 2019, respectively.

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

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020 AND 2019

Note 10 - Fringe Benefits

Fringe benefits consisted of the following for the years ended September 30, 2020 and 2019:

	<u>2020</u>	<u>2019</u>
Health benefits	\$ 1,360,324	\$ 1,257,046
Insurance (life and disability)	137,207	115,029
Retirement - pension	1,689,221	1,225,455
401(k) match	146,457	160,562
Other	<u>126,360</u>	<u>81,683</u>
Total	<u>\$ 3,459,569</u>	<u>\$ 2,839,775</u>

Note 11 - Contingencies

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.

Note 12 - Revenue Diversification Activities

Management and the Board of Directors have initiated Business to Business and Business to Consumers contracts and operations.

The major initiative, which is a Business-to-Business initiative, is called Michigan Health Link (MHL). This program incurred \$644,000 and \$169,000 in losses during the years ended September 30, 2020 and 2019, respectively. Management and the Board of Directors are taking measures with this program to limit further losses to the Agency while meeting its obligations under the contracts.

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

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020 AND 2019

Note 13 - Net Assets With Donor Restrictions

Net assets with donor restrictions consist of the following as of September 30, 2020 and 2019:

	<u>2020</u>	<u>2019</u>
MHEF Hospitalization Grant	\$ -	\$ 58,475
Re-Imagine Caregiving	188,661	193,960
Caregiver Assessment Tool	24,626	44,008
Livingston Caregiver	24,306	23,307
2020 Census	-	27,992
Holiday Meals	41,267	26,512
Compassionate & Immediate Care	53	12
Independence & Safety Support	1,478	1,415
Mission Multiplier	68,789	69,090
Filmer Trust	10,000	-
COVID-19	<u>26,527</u>	<u>-</u>
Total	<u>\$ 385,707</u>	<u>\$ 444,771</u>

Note 14 - Note Payable

The Agency has a note payable to PNC Bank. The note was used to provide funding necessary to make up the shortfall between assets and liabilities associated with the termination of the Agency's defined benefit pension plan. The note requires monthly payments of \$36,512, including interest at 2.95%, secured by all personal property owned by the Agency, maturing September 2024

	\$ 1,649,921	\$ 2,000,000
Less current portion of note payable	<u>394,186</u>	<u>350,100</u>
Total note debt reflected as long-term	<u>\$ 1,255,735</u>	<u>\$ 1,649,900</u>

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

NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020 AND 2019

Note 14 - Note Payable (Continued)

The debt service requirements of the long-term debt, based on the terms of the note payable for the four years succeeding, are as follows:

Year Ending September 30th:

2021	\$ 394,186
2022	406,139
2023	418,454
2024	431,142

Covenant

The note agreement with the bank contains a covenant requiring the maintenance of a specific liquidity ratio. Under the terms of the agreement, the bank may call the loan if the Agency is in violation of this covenant. As of September 30, 2020, the Agency was in compliance with the covenant.

Note 15 - Liquidity and Availability

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, comprise the following:

	<u>2020</u>	<u>2019</u>
Total assets available for general expenditure within one year	\$ 15,885,133	\$ 13,157,488
Less those unavailable for general expenditure within one year, due to:		
Restricted by donor with time or purpose restrictions	(385,707)	(444,771)
Less prepaid expenses	<u>(154,286)</u>	<u>(140,319)</u>
Total	<u>\$ 15,345,140</u>	<u>\$ 12,572,398</u>

As part of the Agency's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. The Agency invests cash in excess of daily requirements in short-term investments.

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

**NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2020 AND 2019**

Note 16 - Conditional Grants and Contributions

The Agency has received the following conditional grants and contributions that are not recognized in the financial statements due to the following conditions not being satisfied as of September 30, 2020:

Conditional based on incurring and paying allowable expenses.	\$ 2,350,863
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*** * * End of Notes * * ***

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS SEPTEMBER 30, 2020

Federal Agency/Pass-Through Agency Program Title	Federal CFDA Number	Award Amount	Passed Through to Subrecipients	Federal Expenditures
<u>U.S. Department of Health and Human Services - Passed-Through the State of Michigan</u>				
Aging Cluster				
Title III - Federal Admin Part B - FY 2020 AIP	93.044	\$ 309,059	\$ -	\$ 309,059
COVID 19 Title III - Federal Admin Part B - FY 2020 AIP	93.044	154,025	-	154,025
Title III - Part B, Supportive Services - FY 2020 AIP	93.044	2,722,120	-	2,414,844
COVID-19 Title III - Part B, Supportive Services - FY 2020 AIP	93.044	1,355,186	-	1,355,186
Title III - Federal Admin Part C - FY 2020 AIP	93.045	621,773	-	621,773
COVID-19 Title III - Federal Admin Part C - FY 2020 AIP	93.045	566,518	-	485,019
Title III - Part C, Nutrition Services - FY 2020 AIP	93.045	5,476,654	-	4,126,409
COVID-19 Title III - Part C, Nutrition Services - FY 2020 AIP	93.045	4,962,768	-	2,962,768
Nutrition Services Incentive Program - FY 2020 AIP	93.053	1,686,125	-	1,686,125
Total Aging Cluster		17,854,228	-	14,115,208
Title III - Part D, Preventative Health - FY 2020 AIP	93.043	206,790	-	206,790
Title III - Federal Admin Part E - FY 2020 AIP	93.052	146,045	-	146,045
COVID-19 Title III - Federal Admin Part E - FY 2020 AIP	93.052	75,359	-	75,359
Title III - Part E, National Family Caregiver Support - FY 2020 AIP	93.052	1,286,315	-	1,286,315
COVID-19 Title III - Part E, National Family Caregiver Support - FY 2020 AIP	93.052	663,042	-	663,042
Total Title III - Part E, National Family Caregiver Support		2,170,761	-	2,170,761
Title VII - Elder Abuse Prevention - FY 2020 AIP	93.041	42,555	-	42,555
Title VII/A - LTC Ombudsman - FY 2020 AIP	93.042	21,941	-	21,941
COVID-19 Title VII/A - LTC Ombudsman - FY 2020 AIP	93.042	82,786	-	13,036
Total Title VII/A - LTC Ombudsman		104,727	-	34,977
Total Passed through the State of Michigan		20,379,061	-	16,570,291

See accompanying notes to schedule of expenditures of federal awards

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
SEPTEMBER 30, 2020**

Federal Agency/Pass-Through Agency Program Title	Federal CFDA Number	Award Amount	Passed Through to Subrecipients	Federal Expenditures
<u>U.S. Department of Health and Human Services - Centers for Medicare and Medicaid Services - Passed-Through MMAP, Inc.</u>				
MMAP State Health Insurance Assistance Program - 90SAPG0010-01-00, 90SAPG0090	93.324	415,930	-	222,934
MMAP Senior Medicare Patrol Project - 90MP0218-03-02	93.049	58,732	-	52,114
MMAP MHL Options Counseling Project - 1J1CMS331414	93.624	28,331	-	28,331
MMAP Medicare Enrollment Assistance Program - 2001MIMISH, 2001MIMIAA	93.071	2,725	-	2,725
		<u>505,718</u>	<u>-</u>	<u>306,104</u>
Total Passed through MMAP, Inc.		505,718	-	306,104
Total U.S. Department of Health and Human Services		20,884,779	-	16,876,395
<u>U.S. Department of the Treasury</u>				
COVID-19 Title III - Coronavirus Relief Fund - DCW Premium Pay	21.019	343,909	-	104,403
Total Expenditures of Federal Awards		<u>\$ 21,228,688</u>	<u>\$ -</u>	<u>\$ 16,980,798</u>

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, 2020

Note A - Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Area Agency on Aging 1-B (a Nonprofit Organization) under programs of the federal government for the year ended September 30, 2020. The information in the 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). Because the Schedule presents only a selected portion of the operations of the Area Agency on Aging 1-B (a Nonprofit Organization), it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Area Agency on Aging 1-B (a Nonprofit Organization).

Note B - Summary of Significant Accounting policies

Expenditures reported on the Schedule of Expenditures of Federal Awards are reported on the accrual basis of accounting. Such expenditures are recognized following, as applicable, either the Cost Principles for Nonprofit Organizations or the cost principles contained in Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement, as well as cost principles in accordance with the State of Michigan. The Area Agency on Aging 1-B (a Nonprofit Organization) has elected not to use the 10% de minimus indirect cost rate as allowed under the Uniform Guidance.

Note C - Major Programs

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

Note D - Federal Revenue Recognition

Federal Revenues per the financial statements	\$ 16,875,824
Federal Expenditures per the Schedule of Expenditures of Federal Awards	<u>16,980,798</u>
Difference	<u>\$ (104,974)</u>

The difference relates to funding that was returned during the year ended September 30, 2020 that was expended in prior fiscal years and was disallowed by the grantor.

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

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

SCHEDULE OF FUNDED SERVICE CATEGORIES BY SOURCE SEPTEMBER 30, 2020

	Title III-B	Title IIIC-1	Title IIIC-2	Title IIIC-3	Title III-D	Title III-E	Title VII-EAP	Title VII-A	NSIP	Program Income	Cash Match	In-Kind Match	Total
Administration	\$ 463,084	\$ 474,134	\$ 344,496	\$ 288,162	\$ -	\$ 221,404	\$ -	\$ -	\$ -	\$ -	\$ 190,200	\$ -	\$ 1,981,480
Care Management	518,117	-	-	-	-	-	-	-	-	-	-	50,374	568,491
Case Coord./Support	1,016,503	-	-	-	-	-	-	-	-	-	45,000	13,923	1,075,426
Disaster Advocacy	-	-	-	-	-	-	-	-	-	-	-	-	-
Inform & Assist	1,759	-	-	-	-	650,000	-	-	-	-	40,000	32,419	724,178
Education	-	-	-	-	-	-	-	-	-	-	-	-	-
Outreach	288,686	-	-	-	-	265,000	-	-	-	-	-	21,310	574,996
Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-
Chore	262,828	-	-	-	-	-	-	-	-	25,838	20,000	9,204	317,870
Home Care Assist	-	-	-	-	-	-	-	-	-	-	-	-	-
Home Injury Control	92,799	-	-	-	-	-	-	-	-	-	5,000	5,311	103,110
Homemaker	274,186	-	-	-	-	-	-	-	-	-	-	-	274,186
Home Health Aide	-	-	-	-	-	-	-	-	-	-	-	-	-
Medication Mgmt.	5,120	-	-	-	-	-	-	-	-	-	-	223	5,343
Personal Care	8,685	-	-	-	-	-	-	-	-	-	-	-	8,685
Assistive Devices & Technologies	417	-	-	-	66,014	-	-	-	-	-	-	7,382	73,813
Counseling	-	-	-	-	-	-	-	-	-	-	-	-	-
Kinship Respite Care	-	-	-	-	-	69,658	-	-	-	-	4,000	3,740	77,398
Friendly Reassure	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal Assist	265,040	-	-	-	-	-	-	-	-	-	-	19,660	284,700
Medicare/Medicaid Assistance Program	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Svc.	-	-	-	-	-	-	-	-	-	-	-	-	-
Adult Day Care	10,140	-	-	-	-	214,042	-	-	-	-	-	1,127	225,309
Dementia ADC	-	-	-	-	-	-	-	-	-	-	-	-	-
Disease Prevention	-	-	-	-	132,333	-	-	-	-	-	10,000	4,704	147,037
Evidence Based Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Health Screening	-	-	-	-	-	-	-	-	-	-	-	-	-
Assist to Hearing Impaired & Deaf	-	-	-	-	8,443	-	-	-	-	-	-	939	9,382
Home Repair	-	-	-	-	-	-	-	-	-	-	-	-	-
Ombudsman	27,100	-	-	-	-	-	-	21,941	13,036	-	-	3,012	65,089
Sr. Ctr. Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Sr. Ctr. Staffing	-	-	-	-	-	-	-	-	-	-	-	-	-
Vision Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Elder Abuse Prev.	35,489	-	-	-	-	-	42,555	-	-	-	-	3,944	81,988
Options Counseling	5,004	-	-	-	-	-	-	-	-	-	-	556	5,560
Gap Filling/Special Needs (RSD)	4,998	-	-	-	-	-	-	-	-	-	-	556	5,554
In Home Respite Care	258,000	-	-	-	-	184,000	-	-	-	-	-	-	442,000
Creating Confident CG	-	-	-	-	-	-	-	-	-	-	-	-	-
Personal Care - Respite Care	69,663	-	-	-	-	79,868	-	-	-	20,000	-	16,616	186,147
Caregiver Outreach	-	-	-	-	-	486,789	-	-	-	-	-	54,088	540,877
Caregiver Education	49,998	-	-	-	-	-	-	-	-	-	5,000	556	55,554
Program Devel.	575,498	-	-	-	-	-	-	-	-	-	-	55,584	631,082
Region Specific	-	-	-	-	-	-	-	-	-	-	-	-	-
Cong. Meals	-	1,088,273	-	-	-	-	-	-	185,726	-	20,000	92,186	1,386,185
Nutrition Counseling	-	38,584	92,496	-	-	-	-	-	-	-	-	14,566	145,646
HDM	-	-	4,617,379	1,252,445	-	-	-	-	1,500,399	-	-	336,352	7,706,575
Res. Advocacy	-	-	-	-	-	-	-	-	-	-	-	-	-
Vol. Caregiver	-	-	-	-	-	-	-	-	-	-	-	-	-
OHR	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	\$ 4,233,114	\$ 1,600,991	\$ 5,054,371	\$ 1,540,607	\$ 206,790	\$ 2,170,761	\$ 42,555	\$ 21,941	\$ 1,699,161	\$ 45,838	\$ 339,200	\$ 748,332	\$ 17,703,661

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

SCHEDULE OF FUNDED SERVICE CATEGORIES BY SOURCE SEPTEMBER 30, 2020

	State Access	State In-Home	State Cong.	State HDM	State NHO	State Alt. Care	State MSO	State Care Mgmt.	Merit Award Trust Fund	State CG Support	State Respite Care	State Aging	Program Income	Cash Match	In-Kind Match	Total
Administration	\$ -	\$ -	\$ -	\$ 145,224	\$ -	\$ 34,159	\$ -	\$ -	\$ 77,184	\$ 9,311	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 265,878
Care Management	-	-	-	-	-	-	-	28,681	-	-	-	291,000	-	25,000	10,521	355,202
Case Coord./Support	-	-	-	-	-	-	-	834,972	-	-	-	-	-	70,000	22,775	927,747
Disaster Advocacy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inform & Assist	186,610	-	-	-	-	-	-	-	-	-	-	-	-	-	20,735	207,345
Outreach	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transportation	-	-	-	-	-	-	-	-	45,606	-	-	-	-	-	-	45,606
Chore	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Home Care Assist	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Home Injury Control	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Homemaker	-	1,597,732	-	-	-	615,006	-	-	-	-	-	-	40,000	79,912	266,109	2,598,759
Home Health Aide	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medication Mgmt.	-	18,133	-	-	-	-	-	-	-	-	-	-	-	-	2,015	20,148
Personal Care	-	811,185	-	-	-	120,000	-	-	-	-	-	-	20,000	70,000	33,466	1,054,651
Assistive Devices & Technologies	-	210,000	-	-	-	-	-	-	-	-	-	-	-	20,000	3,334	233,334
Respite Care	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Friendly Reassurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Svc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adult Day Care	-	-	-	-	-	-	-	-	340,000	96,295	100,000	-	-	5,000	5,700	546,995
Dementia ADC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Disease Prevention	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health Screening	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Assist to Deaf	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Home Repair	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ombudsman	-	-	-	-	73,035	-	27,308	-	-	-	-	-	-	-	11,151	111,494
Sr. Ctr. Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sr. Ctr. Staffing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vision Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Elder Abuse Prev.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Counseling	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Respite Care	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
In Home Respite Care	-	690,000	-	-	-	-	-	-	394,862	-	97,312	-	-	50,000	26,667	1,258,841
Kinship Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Caregiver EST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Program Devel.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Region Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CLP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cong. Meals	-	-	62,518	-	-	-	-	-	-	3,924	-	-	-	3,023	3,924	69,465
HDM	-	-	-	3,124,785	-	-	-	-	-	-	-	-	-	60,000	287,199	3,471,984
Res. Advocacy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vol. Respite Care	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
OHR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	\$ 186,610	\$ 3,327,050	\$ 62,518	\$ 3,270,009	\$ 73,035	\$ 769,165	\$ 27,308	\$ 863,653	\$ 857,652	\$ 105,606	\$ 197,312	\$ 291,000	\$ 60,000	\$ 382,935	\$ 693,596	\$ 11,167,449