

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

FINANCIAL STATEMENTS

SEPTEMBER 30, 2021
(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, 2021 and 2020, 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.

Auditor's Responsibility (Continued)

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Area Agency on Aging 1-B (a Nonprofit Organization) as of September 30, 2021 and 2020, 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

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 Schedules of Funded Service Categories by Source on pages 23 and 24 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 Schedules 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 5, 2022, 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, 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 the 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 5, 2022

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

**STATEMENTS OF FINANCIAL POSITION
SEPTEMBER 30, 2021 AND 2020**

<u>Assets</u>	<u>September 30, 2021</u>			<u>September 30, 2020</u>		
	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Cash and cash equivalents	\$ 13,263,592	\$ -	\$ 13,263,592	\$ 9,807,010	\$ -	\$ 9,807,010
Accounts receivable	5,382,188	-	5,382,188	5,731,323	-	5,731,323
Prepaid expenses and other	184,520	-	184,520	154,286	-	154,286
Equipment and leasehold improvements, net (note 3)	170,036	-	170,036	208,715	-	208,715
Asset for pension benefit (note 8)	-	-	-	192,514	-	192,514
 Total assets	 <u>\$ 19,000,336</u>	 <u>\$ -</u>	 <u>\$ 19,000,336</u>	 <u>\$ 16,093,848</u>	 <u>\$ -</u>	 <u>\$ 16,093,848</u>
 <u>Liabilities and Net Assets</u>						
Liabilities:						
Vendor accounts payable	\$ 7,500,431	\$ -	\$ 7,500,431	\$ 5,255,537	\$ -	\$ 5,255,537
Employee liabilities (note 4)	1,298,499	-	1,298,499	1,236,462	-	1,236,462
Note payable (note 5)	1,255,757	-	1,255,757	1,649,921	-	1,649,921
 Total liabilities	 10,054,687	 -	 10,054,687	 8,141,920	 -	 8,141,920
 Net assets	 <u>8,538,401</u>	 <u>407,248</u>	 <u>8,945,649</u>	 <u>7,566,221</u>	 <u>385,707</u>	 <u>7,951,928</u>
 Total liabilities and net assets	 <u>\$ 18,593,088</u>	 <u>\$ 407,248</u>	 <u>\$ 19,000,336</u>	 <u>\$ 15,708,141</u>	 <u>\$ 385,707</u>	 <u>\$ 16,093,848</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, 2021 AND 2020**

	Year Ended September 30, 2021			Year Ended September 30, 2020		
	Without Donor Restrictions	With Donor Restrictions	Total	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and support:						
Federal grants	\$ 16,530,726	\$ -	\$ 16,530,726	\$ 16,875,824	\$ -	\$ 16,875,824
State grants	41,145,719	-	41,145,719	36,384,833	-	36,384,833
Fees for services	11,364,058	-	11,364,058	5,579,802	-	5,579,802
In-kind support	1,659,217	-	1,659,217	1,697,180	-	1,697,180
County support	376,964	-	376,964	890,734	-	890,734
Gifts and grants	325,602	472,657	798,259	76,469	333,749	410,218
Sponsorships	-	-	-	6,825	-	6,825
Investment returns, net of fees	4,746	-	4,746	51,020	-	51,020
Net assets released from restrictions	451,116	(451,116)	-	392,813	(392,813)	-
Total revenue, support and net assets released from restrictions	71,858,148	21,541	71,879,689	61,955,500	(59,064)	61,896,436
Program services:						
MI Choice Medicaid Waiver	31,147,660	-	31,147,660	24,931,221	-	24,931,221
Aging and Adult Services program	26,882,686	-	26,882,686	26,024,026	-	26,024,026
MI Health Link program	8,604,378	-	8,604,378	4,074,456	-	4,074,456
Medicare/Medicaid Assistance programs	400,955	-	400,955	529,856	-	529,856
Other programs	3,063,636	-	3,063,636	2,299,384	-	2,299,384
Total program services	70,099,315	-	70,099,315	57,858,943	-	57,858,943
Supporting services:						
Management and general	4,885,847	-	4,885,847	5,928,491	-	5,928,491
Administration expense allocation	(4,099,194)	-	(4,099,194)	(2,660,320)	-	(2,660,320)
Total supporting services	786,653	-	786,653	3,268,171	-	3,268,171
Total expenses	70,885,968	-	70,885,968	61,127,114	-	61,127,114
Increase (decrease) in net assets before effect of pension liability adjustment	972,180	21,541	993,721	828,386	(59,064)	769,322
Effect of pension liability adjustment	-	-	-	340,143	-	340,143
Increase (decrease) in net assets	972,180	21,541	993,721	1,168,529	(59,064)	1,109,465
Net assets - beginning	7,566,221	385,707	7,951,928	6,397,692	444,771	6,842,463
Net assets - ending	<u>\$ 8,538,401</u>	<u>\$ 407,248</u>	<u>\$ 8,945,649</u>	<u>\$ 7,566,221</u>	<u>\$ 385,707</u>	<u>\$ 7,951,928</u>

See accompanying notes to financial statements

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

**STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED SEPTEMBER 30, 2021**

	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	\$ 4,038,976	\$ 3,082,418	\$ 269,711	\$ 212,671	\$ 465,502	\$ 8,069,278	\$ 2,107,516	\$ 10,176,794
Fringe benefits	717,816	602,934	68,806	31,735	56,141	1,477,432	466,729	1,944,161
Payroll taxes	290,207	221,634	18,190	15,759	28,121	573,911	140,108	714,019
Total salaries and related expenses	5,046,999	3,906,986	356,707	260,165	549,764	10,120,621	2,714,353	12,834,974
Service contracts	23,832,498	21,176,974	7,536,325	97,131	2,104,588	54,747,516	-	54,747,516
Technology services	26	41,475	-	3,895	6,991	52,387	834,869	887,256
Bad debts	-	-	214,650	-	49,358	264,008	5	264,013
Professional services	75,580	59,223	2,344	38	91,788	228,973	124,509	353,482
Rent	-	2,700	-	-	-	2,700	335,128	337,828
Telephone	-	754	-	452	1,926	3,132	329,561	332,693
Legal services	-	-	-	-	-	-	51,526	51,526
Travel	1,297	8,224	-	377	68	9,966	23,077	33,043
Advertising	-	69,044	-	-	4,878	73,922	300	74,222
Special events	-	51,485	-	4,606	911	57,002	5,412	62,414
Training	1,387	4,853	-	-	2,506	8,746	56,091	64,837
Printing and publications	17	105,405	-	1,831	25,096	132,349	14,152	146,501
Supplies	3,277	128,517	328	752	2,689	135,563	12,909	148,472
Accounting services	-	8,200	-	-	-	8,200	47,085	55,285
Memberships	-	5,154	-	-	299	5,453	43,936	49,389
Interest expense	-	-	-	-	-	-	43,979	43,979
Insurance	-	-	-	-	-	-	64,956	64,956
Postage	3,340	82,274	112	4,289	7,451	97,466	8,783	106,249
Equipment	-	-	-	-	-	-	24,853	24,853
Temp services	-	-	-	-	21,837	21,837	61,480	83,317
Depreciation expense	-	-	-	-	-	-	13,416	13,416
Utilities	-	-	-	-	-	-	10,566	10,566
Bank service fees	-	-	-	-	-	-	22,150	22,150
Meals	107	223	-	82	112	524	164	688
Other	2,156	24,992	-	-	1,108	28,256	42,587	70,843
Admin. exp. alloc.	2,180,976	1,206,203	493,912	27,337	192,266	4,100,694	(4,099,194)	1,500
Total expenses	\$ 31,147,660	\$ 26,882,686	\$ 8,604,378	\$ 400,955	\$ 3,063,636	\$ 70,099,315	\$ 786,653	\$ 70,885,968

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)**

**STATEMENTS OF CASH FLOWS
YEARS ENDED SEPTEMBER 30, 2021 AND 2020**

	2021	2020
Cash flows from operating activities:		
Increase in net assets	\$ 993,721	\$ 1,109,465
Adjustments:		
Depreciation	13,416	14,179
Loss on disposal of assets	25,263	-
Bad debt expense	264,013	514,028
Changes in assets and liabilities:		
(Increase) decrease in:		
Accounts receivable	85,122	(2,415,077)
Prepaid expenses and other	(30,234)	(13,967)
Asset for pension benefit	192,514	1,062
Increase (decrease) in:		
Vendor accounts payable	2,244,894	1,488,850
Employee liabilities	62,037	306,654
Deferred revenue	-	(35,000)
Total adjustments	2,857,025	(139,271)
Net cash provided from operating activities	3,850,746	970,194
Cash flows from investing activities:		
Sales of investments	-	250,064
Cash flows from financing activities:		
Proceeds of note payable	-	2,186,200
Repayments of note payable	(394,164)	(2,536,279)
Net cash used in financing activities	(394,164)	(350,079)
Net increase in cash and cash equivalents	3,456,582	870,179
Cash and cash equivalents - beginning	9,807,010	8,936,831
Cash and cash equivalents - ending	\$ 13,263,592	\$ 9,807,010

See accompanying notes to financial statements

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

**NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021 AND 2020**

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, 2021 and 2020 was \$5,084,367 and \$4,971,375, 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, 2021 and 2020, the Agency had an allowance for doubtful accounts in the amount of \$323,827 and \$64,189, 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, 2021 AND 2020**

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. Depreciation is computed on the straight-line method based upon the following estimated useful lives of the assets for leasehold improvements and equipment:

Equipment	3-10 years
Buildings and improvements	25 years

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 7 for the breakdown of net assets with donor restrictions.

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

**NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021 AND 2020**

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

Revenue is recorded when earned as support with or without donor restrictions depending on the existence and/or nature of any donor restrictions. Payments under cost-reimbursable contracts are recognized in the period in which the related services are performed, or expenditures are incurred, respectively. Revenue from conditional grant awards under expense reimbursement programs is recognized in the period in which the conditions are substantially met. Revenue received for grants and fees for services determined to be exchange transactions are recognized as services are provided.

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, 2021, overpayments were \$190,134 and underpayments were \$117,777. As of September 30, 2020, overpayments were \$47,804 and underpayments were \$83,752. Total revenue recognized under this grant amounts to \$31,056,798 and \$26,254,066 as of September 30, 2021 and 2020.

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

**NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021 AND 2020**

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

Revenue Recognition (Continued)

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. 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, 2021 and 2020 are as follows:

	<u>2021</u>	<u>2020</u>
Donated personal protection equipment	\$ -	\$ 32,000
Donated services	<u>1,659,217</u>	<u>1,665,180</u>
Total in-kind support	<u>\$ 1,659,217</u>	<u>\$ 1,697,180</u>

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. Although the methods of allocation used are considered appropriate, other methods could be used that would produce different amounts. The Agency had no fundraising expense for the years ended September 30, 2021 and 2020.

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

**NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021 AND 2020**

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

Advertising

Advertising costs are expensed as incurred and amounted to \$74,222 and \$84,537 for the years ended September 30, 2021 and 2020, respectively.

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.

Recent Accounting Pronouncements

Lease Accounting - In February 2016, the FASB issued ASU 2016-02, Leases, which is intended to increase transparency and comparability of accounting for lease transactions. The ASU will require lessees to recognize most leases on the balance sheet as lease assets and lease liabilities and will require both quantitative and qualitative disclosures regarding key information about leasing arrangements. The guidance is effective for the Agency on October 1, 2022. The Agency is evaluating the effect that ASU 2016-02 will have on its financial statements and related disclosures.

Subsequent Events

The financial statements and related disclosures include evaluation of events up through and including February 5, 2022, 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, 2021 AND 2020**

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, 2018 - 2021.

Note 3 - Equipment and Leasehold Improvements

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

	<u>2021</u>	<u>2020</u>
Equipment	\$ 346,360	\$ 346,360
Leasehold improvements	315,903	354,473
Less accumulated depreciation	<u>(492,227)</u>	<u>(492,118)</u>
Undepreciated cost	<u>\$ 170,036</u>	<u>\$ 208,715</u>

Depreciation expense was \$13,416 and \$14,179 for the years ended September 30, 2021 and 2020, respectively.

Note 4 - Employee Liabilities

Employee liabilities is comprised of the following as of September 30, 2021 and 2020:

Accrued salaries and benefits	\$ 1,267,379	\$ 1,204,455
Other accrued expenses	<u>31,120</u>	<u>32,007</u>
Total	<u>\$ 1,298,499</u>	<u>\$ 1,236,462</u>

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

**NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021 AND 2020**

Note 5 - Note Payable

	2021	2020
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	\$ 1,255,757	\$ 1,649,921
Less current portion of note payable	406,139	394,186
Total note debt reflected as long-term	\$ 849,618	\$ 1,255,735

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

Year Ending September 30th:

2022		\$ 406,139
2023		418,454
2024		431,164

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, 2021, the Agency was in compliance with the covenant.

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

**NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021 AND 2020**

Note 6 - Facility Operating Leases

The Agency has entered into various operating lease agreements for office space which expire on various dates through December 2024. The Agency is also obligated under various operating leases for copiers, postage meters and telephone equipment. The approximate annual minimum lease payments under these operating leases are as follows for the years ending September 30th:

Year Ending September 30th:

2022	\$ 226,900
2023	12,200
2024	7,900
2025	1,600

Total rent expense on these facility leases for the years ended September 30, 2021 and 2020 was \$337,828 and \$321,806, respectively. Copiers, postage meters and telephone equipment expense for the years ended September 30, 2021 and 2020 was \$24,853 and \$19,522, respectively.

Note 7 - Net Assets With Donor Restrictions

Net assets with donor restrictions are restricted for the following purposes as of September 30, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Re-Imagine Caregiving	\$ 180,900	\$ 188,661
Caregiver Assessment Tool	-	24,626
Livingston Caregiver	-	24,306
Holiday Meals	93,021	111,587
Filmer Trust	-	10,000
COVID-19	4,633	26,527
Oakland Blueprint	16,425	-
Caregiver Coaching	18,388	-
Medicare Outreach	13,635	-
Livingstone Resource Guide	1,237	-
Oakland Together	<u>79,009</u>	<u>-</u>
Total	<u>\$ 407,248</u>	<u>\$ 385,707</u>

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

**NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021 AND 2020**

Note 8 - Retirement Plans

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 \$180,917 and \$146,457 for its matched contributions to the Plan during the years ended September 30, 2021 and 2020, respectively.

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.

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.

Note 9 - Fringe Benefits

Fringe benefits consisted of the following for the years ended September 30, 2021 and 2020:

	2021	2020
Health benefits	\$ 1,463,226	\$ 1,360,324
Insurance (life and disability)	141,393	137,207
Retirement - pension	5,710	1,689,221
401(k) match	180,917	146,457
Other	152,915	126,360
Total	\$ 1,944,161	\$ 3,459,569

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

**NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2021 AND 2020**

Note 10 - Concentrations

Approximately \$25,461,000 and \$26,496,000, or 35% and 43%, of revenues are federal and state funds received through the State of Michigan, Department of Health and Human Services for the years ended September 30, 2021 and 2020, respectively. Accounts receivable from the State of Michigan, Department of Health and Human Services accounted for approximately 23% and 52% of total accounts receivable at September 30, 2021 and 2020, respectively.

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 \$121,000 and \$644,000 in losses during the years ended September 30, 2021 and 2020, 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, 2021 AND 2020**

Note 13 - 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, 2021:

Conditional based on incurring and paying allowable expenses	\$ 24,580
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Note 14 - 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>2021</u>	<u>2020</u>
Total assets available for general expenditure within one year	\$ 18,830,300	\$ 15,885,133
Less those unavailable for general expenditure within one year, due to:		
Restricted by donor with time or purpose restrictions	(407,248)	(385,707)
Less prepaid expenses	(184,520)	(154,286)
Less current portion of notes payable	<u>(406,139)</u>	<u>(394,186)</u>
Total	<u>\$ 17,832,393</u>	<u>\$ 14,950,954</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.

* * * End of Notes * * *

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

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
SEPTEMBER 30, 2021**

Federal Agency/Pass-Through Agency Program Title	Federal Assistance Listing 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 2021 AIP	93.044	\$ 310,740	\$ -	\$ 310,740
Title III - Part B, Supportive Services - FY 2021 AIP	93.044	3,045,103	-	3,045,103
Title III - Federal Admin Part C - FY 2021 AIP	93.045	629,874	-	629,874
COVID-19 Title III - Federal Admin Part C - FY 2021 AIP	93.045	123,000	-	123,000
Title III - Part C, Nutrition Services - FY 2021 AIP	93.045	6,858,355	-	6,085,126
COVID-19 Title III - Part C, Nutrition Services - FY 2021 AIP	93.045	2,000,000	-	2,000,000
Nutrition Services Incentive Program - FY 2021 AIP	93.053	1,677,792	-	1,677,792
Total Aging Cluster		14,644,864	-	13,871,635
Title III - Part D, Preventative Health - FY 2021 AIP	93.043	206,062	-	174,899
Title III - Federal Admin Part E - FY 2021 AIP	93.052	147,782	-	147,782
Title III - Part E, National Family Caregiver Support - FY 2021 AIP	93.052	1,302,059	-	1,302,059
Total Title III - Part E, National Family Caregiver Support		1,449,841	-	1,449,841
Title IV and Title II, Discretionary Projects, COVID-19 No Wrong Door System - 90NWC30049-01-01	93.048	348,872	-	348,872
Title VII - Elder Abuse Prevention - FY 2021 AIP	93.041	42,555	-	42,555
Title VII/A - LTC Ombudsman - FY 2021 AIP	93.042	26,398	-	17,120
COVID-19 Title VII/A - LTC Ombudsman - FY 2021 AIP	93.042	69,750	-	69,750
Total Title VII/A - LTC Ombudsman		96,148	-	86,870
Immunization Cooperative Agreements - NH23IP922635	93.268	300,000	-	231,565
Total Passed through the State of Michigan		17,088,342	-	16,206,237

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, 2021**

Federal Agency/Pass-Through Agency Program Title	Federal Assistance Listing 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>				
State Health Insurance Assistance Program - 90SAPG0090, 90SAPG0090-01-04	93.324	\$ 223,476	\$ -	\$ 191,753
Title IV and Title II, Discretionary Projects, Senior Medicare Patrol Project - 90MP0218-03-02	93.048	117,464	-	59,990
Community Health Access and Rural Transformation (CHART) Model - 1J1CMS331414	93.624	27,855	-	27,855
Medicare Enrollment Assistance Program - 1801MIMISH, 1801MIMIAA	93.071	3,785	-	3,785
Total Passed through MMAP, Inc.		372,580	-	283,383
Total U.S. Department of Health and Human Services		17,460,922	-	16,489,620
<u>U.S. Department of the Treasury</u>				
COVID-19 Coronavirus Relief Fund - CRF Personal Care/Essential Care Boxes - SLT0040, SLT0247	21.019	66,123	-	41,106
Total Expenditures of Federal Awards		\$ 17,527,045	\$ -	\$ 16,530,726

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, 2021**

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, 2021. 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.

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

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

**SCHEDULE OF FUNDED SERVICE CATEGORIES BY SOURCE
SEPTEMBER 30, 2021**

	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	\$ 310,740	\$ 410,359	\$ 219,515	\$ 123,000	\$ -	\$ 147,782	\$ -	\$ -	\$ -	\$ -	\$ 233,072	\$ -	\$ 1,444,468
Care Management	507,596	-	-	-	-	81,623	-	-	-	-	50,000	15,470	654,689
Case Coord./Support	164,883	-	-	-	-	574,201	-	-	-	-	50,000	32,122	821,206
Disaster Advocacy	-	-	-	-	-	-	-	-	-	-	-	-	-
Inform & Assist	391,209	-	-	-	-	-	-	-	-	-	-	43,468	434,677
Education	-	-	-	-	-	-	-	-	-	-	-	-	-
Outreach	635,693	-	-	-	-	-	-	-	-	-	-	70,633	706,326
Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-
Chore	259,540	-	-	-	-	-	-	-	-	-	-	28,838	288,378
Home Care Assist	-	-	-	-	-	-	-	-	-	-	-	-	-
Home Injury Control	99,734	-	-	-	-	-	-	-	-	-	-	11,082	110,816
Homemaker	-	-	-	-	-	-	-	-	-	-	-	-	-
Home Health Aide	-	-	-	-	-	-	-	-	-	-	-	-	-
Medication Mgmt.	-	-	-	-	-	-	-	-	-	-	-	-	-
Personal Care	-	-	-	-	-	-	-	-	-	-	-	-	-
Assistive Devices & Technologies	-	-	-	-	-	-	-	-	-	-	-	-	-
Counseling	-	-	-	-	-	-	-	-	-	-	-	-	-
Kinship Respite Care	-	-	-	-	-	42,983	-	-	-	-	-	4,776	47,759
Friendly Reassure	-	-	-	-	-	-	-	-	-	-	-	-	-
Legal Assist	253,258	-	-	-	-	-	-	-	-	-	-	28,140	281,398
Medicare/Medicaid Assistance Program	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Svc.	-	-	-	-	-	-	-	-	-	-	-	-	-
Adult Day Care	127,838	-	-	-	-	-	-	-	-	-	-	14,205	142,043
Dementia ADC	-	-	-	-	-	-	-	-	-	-	-	-	-
Disease Prevention	-	-	-	-	174,899	-	-	-	-	-	-	19,434	194,333
Evidence Based Health	-	-	-	-	-	-	-	-	-	-	-	-	-
Health Screening	-	-	-	-	-	-	-	-	-	-	-	-	-
Assist to Hearing Impaired & Deaf	37,675	-	-	-	-	-	-	-	-	-	-	4,187	41,862
Home Repair	-	-	-	-	-	-	-	-	-	-	-	-	-
Ombudsman	27,100	-	-	-	-	-	-	86,870	-	-	-	3,012	116,982
Sr. Ctr. Operations	-	-	-	-	-	-	-	-	-	-	-	-	-
Sr. Ctr. Staffing	-	-	-	-	-	-	-	-	-	-	-	-	-
Vision Services	-	-	-	-	-	-	-	-	-	-	-	-	-
Elder Abuse Prev.	39,477	-	-	-	-	-	42,555	-	-	-	-	4,387	86,419
Options Counseling	-	-	-	-	-	21,775	-	-	-	-	-	2,420	24,195
Gap Filling/Special Needs (RSD)	-	-	-	-	-	-	-	-	-	-	-	-	-
In Home Respite Care	-	-	-	-	-	-	-	-	-	-	-	-	-
Creating Confident CG	-	-	-	-	-	-	-	-	-	-	-	-	-
Personal Care - Respite Care	-	-	-	-	-	-	-	-	-	-	-	-	-
Caregiver Outreach	21,755	-	-	-	-	311,977	-	-	-	-	-	37,083	370,815
Caregiver Information and Assistance	-	-	-	-	-	269,500	-	-	-	-	-	29,945	299,445
Caregiver Education	30,417	-	-	-	-	-	-	-	-	-	-	3,380	33,797
Program Devel.	448,928	-	-	-	-	-	-	-	-	-	-	49,881	498,809
Region Specific	-	-	-	-	-	-	-	-	-	-	-	-	-
Cong. Meals	-	855,841	-	-	-	-	-	-	154,324	-	-	95,094	1,105,259
Nutrition Counseling	-	-	-	-	-	-	-	-	-	-	-	-	-
HDM	-	-	5,229,285	2,000,000	-	-	-	-	1,523,468	-	-	581,032	9,333,785
Res. Advocacy	-	-	-	-	-	-	-	-	-	-	-	-	-
Vol. Caregiver	-	-	-	-	-	-	-	-	-	-	-	-	-
OHR	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	\$ 3,355,843	\$ 1,266,200	\$ 5,448,800	\$ 2,123,000	\$ 174,899	\$ 1,449,841	\$ 42,555	\$ 86,870	\$ 1,677,792	\$ -	\$ 333,072	\$ 1,078,589	\$ 17,037,461

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

**SCHEDULE OF FUNDED SERVICE CATEGORIES BY SOURCE
SEPTEMBER 30, 2021**

	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	\$ -	\$ -	\$ -	\$ 151,658	\$ -	\$ 35,673	\$ -	\$ -	\$ 77,188	\$ 9,524	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 274,043
Care Management	-	-	-	-	-	-	-	240,000	-	-	-	291,000	-	51,680	7,321	590,001
Case Coord./Support	-	-	-	-	-	-	-	623,653	-	-	-	-	-	40,000	29,295	692,948
Disaster Advocacy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inform & Assist	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Outreach	186,610	-	-	-	-	-	-	-	-	-	-	-	-	-	20,735	207,345
Transportation	-	-	-	-	-	-	-	-	18,176	-	-	-	-	-	-	18,176
Chore	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Home Care Assist	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Home Injury Control	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Homemaker	-	1,617,463	-	-	-	511,866	-	-	-	-	-	-	92,422	200,000	86,593	2,508,344
Home Health Aide	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medication Mgmt.	-	17,870	-	-	-	-	-	-	-	-	-	-	-	310	1,677	19,857
Personal Care	-	694,608	-	-	-	-	-	-	-	-	-	-	4,000	-	77,179	775,787
Assistive Devices & Technologies	-	216,662	-	-	-	-	-	-	-	-	-	-	-	-	24,074	240,736
Respite Care	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Friendly Reassurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Svc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adult Day Care	-	-	-	-	-	221,626	-	-	366,747	-	-	-	-	-	24,626	612,999
Dementia ADC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Disease Prevention	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health Screening	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Assist to Deaf	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Home Repair	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ombudsman	-	-	-	-	73,035	-	27,308	-	-	-	-	-	-	-	11,150	111,493
Sr. Ctr. Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sr. Ctr. Staffing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vision Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Elder Abuse Prev.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Counseling	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Respite Care	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
In Home Respite Care	-	780,447	-	-	-	-	-	-	110,269	96,294	-	-	-	-	97,418	1,084,428
Kinship Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Caregiver EST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Program Devel.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Region Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CLP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cong. Meals	-	-	62,518	-	-	-	-	-	-	-	-	-	-	-	6,947	69,465
HDM	-	-	-	3,118,350	-	-	-	-	-	-	-	-	-	250,000	96,484	3,464,834
Res. Advocacy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vol. Respite Care	-	-	-	-	-	-	-	-	285,272	-	-	-	-	-	-	285,272
OHR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	\$ 186,610	\$ 3,327,050	\$ 62,518	\$ 3,270,008	\$ 73,035	\$ 769,165	\$ 27,308	\$ 863,653	\$ 857,652	\$ 105,818	\$ -	\$ 291,000	\$ 96,422	\$ 541,990	\$ 483,499	\$ 10,955,728