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

FINANCIAL STATEMENTS

SEPTEMBER 30, 2014

(With Independent Auditor's Report Thereon)

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

TABLE OF CONTENTS

	Page
INDEPENDENT AUDITOR'S REPORT	1
FINANCIAL STATEMENTS	
Statements of Financial Position	3
Statements of Revenue, Expenses and Changes in Unrestricted Net Assets	4
Statements of Functional Expenses	5
Statements of Cash Flows	7
Notes to Financial Statements	8
ACCOMPANYING INFORMATION	
Schedule of Expenditures of Federal Awards	25
Notes to Schedule of Expenditures of Federal Awards	26
Schedule of Funded Service Categories by Source	27

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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, 2014 and 2013, and the related statements of revenue, expenses and changes in unrestricted net assets, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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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, 2014 and 2013, and the results of its activities and its cash flows for the years then ended, in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audits were conducted for the purpose of forming an opinion on the financial statements taken as a whole. The accompanying Schedule of Expenditures of Federal Awards on page 25 as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. Additionally, the accompanying Schedule of Funded Service Categories by Source on pages 27 and 28 is also presented for purposes of additional analysis as required by the State of Michigan Office of Services to the Aging and is not a required part of 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 23, 2015, 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. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Doeren Mayhew

Troy, Michigan
February 23, 2015

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

STATEMENTS OF FINANCIAL POSITION
SEPTEMBER 30, 2014 AND 2013

Assets	2014	2013
Cash and cash equivalents	$ 6,543,296	$ 7,326,585
Accounts receivable	3,939,842	3,724,175
Investments (note 3)	9,307,619	9,637,319
Prepaid expenses and other	141,842	50,650
Investment in not-for-profit organization (note 15)	1,170,000	1,000,000
Equipment and leasehold improvements, at cost, less accumulated depreciation of $335,736 in 2014 and $856,983 in 2013 (note 4)	364,789	441,710
Total assets	$ 21,467,388	$ 22,180,439

Liabilities and Net Assets	2014	2013
Liabilities:		
Accounts payable	$ 1,593,037	$ 734,765
Refundable advances	7,113,194	9,171,425
Liability for pension benefits (note 11)	1,486,457	1,573,099
Deferred revenue	-	70,712
Other accrued liabilities	4,489,845	2,529,203
Notes payable and long-term debt (note 5)	73,829	127,104
Total liabilities	14,756,362	14,206,308
Net assets:		
Unrestricted:		
Undesignated net assets	6,160,147	7,423,252
Designated net assets (note 6)	550,879	550,879
Total net assets	6,711,026	7,974,131
Total liabilities and net assets	$ 21,467,388	$ 22,180,439

See accompanying notes to financial statements

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

STATEMENTS OF REVENUE, EXPENSES AND CHANGES IN UNRESTRICTED NET ASSETS
YEARS ENDED SEPTEMBER 30, 2014 AND 2013

	2014	2013
Changes in unrestricted net assets:		
Revenue and support:		
Federal grants	$ 10,141,069	$ 13,110,224
Care transitions program	65,618	611,230
State grants	29,447,442	30,950,562
Local support	4,460,958	5,836,146
Local - county contributions	325,112	614,744
Program income	985,089	391,658
Other income	710,467	827,592
Interest income	163,529	171,606
Total revenue and support	46,299,284	52,513,762
Program services:		
Support programs	11,469,872	14,181,553
Nutrition program	11,017,874	9,929,607
HCBS Medicaid Waiver	23,165,587	26,891,208
Eldercare program	(6,277)	40,855
Other programs	756,516	903,585
Total program services	46,403,572	51,946,808
Supporting services:		
Management and general	1,246,379	1,597,876
Total expenses	47,649,951	53,544,684
Decrease in unrestricted net assets before effect of pension liability adjustment	(1,350,667)	(1,030,922)
Effect of pension liability adjustment (note 11)	87,562	868,584
Decrease in unrestricted net assets	(1,263,105)	(162,338)
Unrestricted net assets - beginning	7,974,131	8,136,469
Unrestricted net assets - ending	$ 6,711,026	$ 7,974,131

See accompanying notes to financial statements

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

STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED SEPTEMBER 30, 2014

	Program Services						Supporting Services	
	Support Programs	Nutrition Program	HCBS Medicaid Waiver	Eldercare Program	Other Programs	Total	Management and General	Totals
Salaries	$ 1,842,656	$ 68,403	$ 2,397,089	$ (6,253)	$ 303,485	$ 4,605,380	$ 1,081,075	$ 5,686,455
Fringe benefits	360,720	7,546	549,955	-	86,299	1,004,520	635,461	1,639,981
Payroll taxes	163,875	1,195	154,705	-	(1,087)	318,688	155,403	474,091
Total salaries and related expenses	2,367,251	77,144	3,101,749	(6,253)	388,697	5,928,588	1,871,939	7,800,527
Service/nutrition expense	5,455,531	7,701,197	18,154,661	-	13,736	31,325,125	-	31,325,125
In-kind	2,388,611	2,709,586	-	-		5,098,197	10,600	5,108,797
Rent	92,400	-	68,000	-	2,425	162,825	111,720	274,545
Property tax	-	-	-	-	-	-	2,414	2,414
Telephone	74,786	-	82,945	(587)	11,414	168,558	45,864	214,422
Supplies	29,455	-	6,696	-	1,415	37,566	43,848	81,414
Printing and publications	47,095	-	5,050	-	1,944	54,089	5,409	59,498
Postage	45,862	-	1,572	-	6	47,440	16,323	63,763
Travel	62,034	286	61,915	-	13,699	137,934	17,612	155,546
Conferences	6,260	-	765	-	2,299	9,324	3,131	12,455
Consultants and other professional services	266,660	-	379,623	587	277,080	923,950	587,777	1,511,727
Repairs and maintenance	-	-	-	-	-	-	6,323	6,323
Equipment lease	88	-	88	-	2,024	2,200	25,934	28,134
Insurance	1,800	-	10,400	-	-	12,200	102,851	115,051
Memberships	1,380	610	163	-	-	2,153	22,476	24,629
Equipment	-	-	-	-	-	-	1,098	1,098
Special events	17,485	-	-	-	-	17,485	12,187	29,672
Bank service fees	-	-	-	-	-	-	138	138
Miscellaneous	20,727	-	14,238	(24)	3,895	38,836	-	38,836
Sponsorship	11,350	-	-	-	-	11,350	-	11,350
Advertising	20,362	-	-	-	-	20,362	-	20,362
Training	24,325	-	1,439	-	-	25,764	39,577	65,341
MMA assistance days	-	-	-	-	-	-	12,874	12,874
Interest expense	-	-	-	-	-	-	4,523	4,523
Admin. exp. alloc.	536,410	529,051	1,276,283	-	37,882	2,379,626	(2,379,626)	-
Depreciation expense	-	-	-	-	-	-	68,514	68,514
Medicaid waiver expense	-	-	-	-	-	-	612,873	612,873
Total expenses and transfers	$ 11,469,872	$ 11,017,874	$ 23,165,587	$ (6,277)	$ 756,516	$ 46,403,572	$ 1,246,379	$ 47,649,951

See accompanying notes to financial statements

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

STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED SEPTEMBER 30, 2013

	Program Services						Supporting Services	
	Support Programs	Nutrition Program	HCBS Medicaid Waiver	Eldercare Program	Other Programs	Total	Management and General	Totals
Salaries	$ 2,087,410	$ 82,433	$ 2,784,404	$ -	$ 408,887	$ 5,363,134	$ 610,478	$ 5,973,612
Fringe benefits	505,153	19,949	673,826	-	98,951	1,297,879	150,557	1,448,436
Payroll taxes	159,687	6,306	213,007	-	31,280	410,280	38,139	448,419
Total salaries and related expenses	2,752,250	108,688	3,671,237	-	539,118	7,071,293	799,174	7,870,467
Contractors	5,714,599	9,815,265	-	40,855	-	15,570,719	-	15,570,719
Rent	73,849	2,350	109,557	-	-	185,756	110,237	295,993
Property taxes	-	-	-	-	-	-	367	367
Telephone	71,593	-	134,197	-	7,147	212,937	4,627	217,564
Supplies	142,210	96	30,746	-	9,472	182,524	26,869	209,393
Printing and publications	72,447	-	12,387	-	6,105	90,939	13,966	104,905
Postage	45,972	-	2,557	-	-	48,529	15,703	64,232
Travel	83,826	1,342	100,297	-	30,190	215,655	14,839	230,494
Conferences	9,343	1,360	8,550	-	1,491	20,744	9,601	30,345
Professional services	385,910	-	831,706	-	232,485	1,450,101	311,382	1,761,483
Repairs and maintenance	-	-	-	-	-	-	6,346	6,346
Insurance	7,400	-	11,765	-	-	19,165	66,375	85,540
Memberships	2,008	506	-	-	-	2,514	22,569	25,083
Special events	43,382	-	-	-	-	43,382	22,411	65,793
Training	30,815	- #	-	-	31,725	62,540	34,902	97,442
HCBS/CCM/LTC	4,614,168	-	21,933,043	-	35,852	26,583,063	-	26,583,063
Promotional	121,553	-	24,081	-	-	145,634	1,041	146,675
Miscellaneous	1,025	-	3,585	-	-	4,610	23,122	27,732
Equipment lease	3	-	-	-	-	3	40,926	40,929
Equipment	-	-	-	-	-	-	30,482	30,482
Depreciation on equipment	9,200	-	17,500	-	10,000	36,700	35,300	72,000
Interest expense	-	-	-	-	-	-	7,637	7,637
Total expenses and transfers	$ 14,181,553	$ 9,929,607	$ 26,891,208	$ 40,855	$ 903,585	$ 51,946,808	$ 1,597,876	$ 53,544,684

See accompanying notes to financial statements

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

STATEMENTS OF CASH FLOWS
YEARS ENDED SEPTEMBER 30, 2014 AND 2013

	2014	2013
Cash flows from operating activities:		
Decrease in unrestricted net assets	$ (1,350,667)	$ (1,030,922)
Adjustments:		
Depreciation	68,514	72,000
Unrealized (gain) loss on investments	(5,894)	90,817
Changes in assets and liabilities:		
(Increase) decrease in accounts receivable	(215,667)	316,183
(Increase) decrease in prepaid expenses and other	(91,192)	33,471
Increase (decrease) in accounts payable	858,272	(2,133,638)
(Decrease) increase in refundable advances	(2,058,231)	4,776,553
Increase in liability for pension benefits, net of adjustment to apply pension liability	920	14,591
Decrease in deferred rent	-	(23,467)
Decrease in deferred revenue	(70,712)	(81,340)
Increase in other accrued liabilities	1,960,642	1,860,589
Total adjustments	446,652	4,925,759
Net cash (used in) provided from operating activities	(904,015)	3,894,837
Cash flows from investing activities:		
Acquisition of property and equipment	-	(14,618)
Sales of investments	344,000	1,842,000
Purchase of investments	-	(2,962,434)
Investment in not-for-profit organization	(170,000)	(1,000,000)
Net cash provided from (used in) investing activities	174,000	(2,135,052)
Cash flows from financing activities:		
Repayments of note payable	(53,274)	(52,940)
Net (decrease) increase in cash and cash equivalents	(783,289)	1,706,845
Cash and cash equivalents - beginning	7,326,585	5,619,740
Cash and cash equivalents - ending	$ 6,543,296	$ 7,326,585

See accompanying notes to financial statements

Note 1 - Nature of Business and Significant Accounting Policies

Nature of Business

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

Cash and Cash Equivalents

For purposes of the statements of cash flows, 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, 2014 and 2013 was $5,751,133 and $7,095,848, 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. All amounts deemed uncollectible are charged against the allowance for doubtful accounts in the period that determination is made. Management considers the accounts receivable balance at September 30, 2014 and 2013 collectible. Therefore, no allowance for uncollectible accounts was established at year end.

Grant Revenue/Refundable Advances

Grant revenue received for grants determined to be exchange transactions is recognized as services are provided. Certain grant money from 2009 through 2014 for exchange transactions received in excess of that earned has been recorded as refundable advances. The refundable advances are amounts awaiting final reconciliation and settlement with the Michigan Department of Community Health (MDCH) for the Medicaid Waiver program.

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

Grant Revenue/Refundable Advances (Continued)

The Agency is currently working with MDCH to resolve difficulties in exporting claims data to their data warehouse systems and addressing other data integrity issues. At September 30, 2014 and 2013, the Agency has estimated $7,113,194 and $9,171,425, respectively, of grant money received in excess of expenditures which will be refunded to the funding source.

The remaining four years of refundable advances balance at September 30, 2014 is broken out by year as follows:

2010	$ 751,875
2011	658,575
2012	1,936,829
2013	3,765,915
Total	$ 7,113,194

Other amounts are subject to review by the Agency and could result in additional requested revisions.

Refundable Advances

Beginning in the 2014 fiscal year, the MDCH changed its MI Choice grant from an expense reimbursement to a capitated rate plan. Under this plan, the Agency is paid a monthly fee for each eligible participant enrolled in the plan at the end of each month. The fee is based on participant age and the level of need for support services.

Deferred Revenue

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

Contributions

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

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

Recognition of Donor Restrictions

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

Fixed Assets and Depreciation

The Agency follows the practice of capitalizing all expenditures greater than $5,000 for equipment. The fair market value of donated fixed assets at the time of donation is similarly capitalized. The equipment is depreciated using the straight-line method over the estimated useful lives of the assets.

Net Assets

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

Unrestricted Net Assets

This portion of the Agency's net assets is available for general obligations and is not subject to any donor-imposed restrictions. Revenues earned from unrestricted contributions, investment income available for general operations and all operating expenses are reported in this category. As needed, the Board may designate net assets to be allocated for specific actions. See Note 6 for further detail of these designated net assets.

Temporarily Restricted Net Assets

This portion of the Agency's net assets is limited to uses specified by donor-imposed restrictions. When donor restrictions expire, or the nature and purpose of the restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statements of revenue, expenses and changes in unrestricted net assets as net assets released from restrictions. There were no temporarily restricted net assets received or held by the Agency in 2014 or 2013.

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

Net Assets (Continued)

Permanently Restricted Net Assets

This portion of the Agency's net assets is limited by donor-imposed restrictions which require that the gift be maintained in perpetuity. The Agency did not receive or hold any permanently restricted net assets during 2014 or 2013.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Functional Allocation of Expenses

Functional expenses are allocated among the programs and supporting services based on specific identification of costs to programs, as well as various time studies and estimates made by the Agency's management. The Agency had no fundraising expense for the years ended September 30, 2014 and 2013.

Cost Method of Accounting for Investments

The Agency's investment of 20% of the membership interest of The Washtenaw PACE, Inc. d/b/a Huron Valley PACE, is carried at cost because the Agency does not exercise significant influence over its operating and financial activities. Dividends received from this company are included in other income, if applicable (see Note 15).

Subsequent Events

The financial statements and related disclosures include evaluation of events up through and including February 23, 2015, which is the date the financial statements were available to be issued.

Note 2 - Tax Status

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

The Agency's income tax filings are subject to audit by various taxing authorities. The Agency's open audit periods are for the fiscal years ended September 30, 2011 - 2014.

Note 3 - Investments and Fair Value Measurements

Investments consist of the following at September 30, 2014 and 2013:

	2014	2013
Certificates of deposit	$ 9,307,619	$ 9,637,319

The tables on the following page present information about the Agency's assets measured at fair value on a recurring basis at September 30, 2014 and 2013, and the valuation techniques used by the Agency to determine those fair values.

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

Basis of Fair Value Measurements

Level 1 - Unadjusted quoted prices in active markets that are accessible at the measurement date for identical, unrestricted assets or liabilities.

Level 2 - Quoted prices in markets that are not considered to be active or financial instruments for which all significant inputs are observable, either directly or indirectly.

Level 3 - Prices or valuations that require inputs that are both significant to the fair value measurement and unobservable.

A financial instrument's level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement.

Note 3 - Investments and Fair Value Measurements (Continued)

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

	As of September 30, 2014			
		Fair Value Based on		
	Assets Measured At Fair Value	Quoted Prices in Active Markets (Level 1)	Other Observable Inputs (Level 2)	Unobserv-able Inputs (Level 3)
Brokered certificates of deposit	$ 9,307,619	$ 9,307,619	$ -	$ -

	As of September 30, 2013			
		Fair Value Based on		
	Assets Measured At Fair Value	Quoted Prices in Active Markets (Level 1)	Other Observable Inputs (Level 2)	Unobserv-able Inputs (Level 3)
Brokered certificates of deposit	$ 9,637,319	$ 9,637,319	$ -	$ -

The certificates of deposit have 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:

	2014	2013
Equipment	$ 346,052	$ 944,220
Leasehold improvements	354,473	354,473
Less accumulated depreciation	(335,736)	(856,983)
Undepreciated cost	$ 364,789	$ 441,710

Depreciation and amortization expense was $68,514 for 2014 and $72,000 for 2013, respectively.

Note 5 - Long-Term Debt

Note payable $5,048 monthly with interest at 4.84% through November 2015, unsecured	$ 73,829	$ 127,104
Less current portion of long-term debt	(58,545)	(55,784)
Total debt reflected as long-term	$ 15,284	$ 71,320

Interest expense for the years ended September 30, 2014 and 2013 amounted to $4,523 and $7,637, respectively.

The maturities of long-term debt as of September 30, 2014 are as follows:

Year Ending September 30th:	
2015	$ 58,545
2016	15,284
Total	$ 73,829

Note 6 - Unrestricted Net Assets - Designated

The Board of Directors has designated and classified certain amounts of its unrestricted net assets. Unrestricted net assets are designated for the following purposes and amounts:

	2014	2013
Fixed assets value	$ 481,179	$ 481,179
Eldercare program	65,000	65,000
JJW Memorial Fund	4,700	4,700
Total	$ 550,879	$ 550,879

Note 7 - Matching Funds Donated Services and Materials

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

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

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

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

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.

Note 8 - Program Expenses

For the statements of revenue, expenses and changes in unrestricted net assets for the years ended September 30, 2014 and 2013, support programs included are: Title III - Federal Admin, Title III - Part B, Services, Title III - Part C, Nutrition Services Incentive Program, Title III - Part D, Preventative Health, Title III - Part E, National Family Caregivers Support Program, Title VII - Elder Abuse Prevention, Title VII/A - LTC Ombudsman, American Recovery and Reinvestment Act, State Respite, State Alternative Care, State Access, State In-Home Services, State Aging Network, Community-based Care Transitions Program, Community Care Services, and Ombudsman programs. Other programs include MMAP, Medicaid Ombudsman, Medicaid Waiver, Targeted Care Management and other resources.

Note 9 - Facility Operating Leases

The Agency has entered into various operating lease agreements for office space which expire on various dates through September 2017 and thereafter. 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:	
2015	$ 248,907
2016	254,203
2017	244,044
2018	243,616
2019	248,912
Thereafter	524,304
Total	$ 1,763,986

Total rent expense on these facility leases for 2014 and 2013 was $274,545 and $295,993, respectively. Copiers, postage meters, telephone equipment, and automobile lease expense for 2014 and 2013 was $27,120 and $71,412, respectively.

Note 9 - Facility Operating Leases (Continued)

In addition, the Agency has an option to terminate the lease of its Southfield, Michigan office location at any time after October 1, 2008 should the Agency stop receiving federal funds under Title III of the Older Americans Act or not receive other government funding satisfactory to the tenant. A six month written notice of termination is required. A termination fee equal to the sum of the unamortized cost of tenant modifications and leasing commissions, plus six months rent at the then current rate is also required.

Note 10 - Concentrations

Approximately $15,952,800 and $16,311,700 or 35% and 31% of revenues are federal and state funds received through the State of Michigan, Office of Services to the Aging at September 30, 2014 and 2013, respectively. Accounts receivable from the State of Michigan, Office of Services to the Aging accounted for approximately 87% and 83% of total accounts receivable at September 30, 2014 and 2013, respectively.

Note 11 - Retirement Plan

The Agency was a participating employer in the Employee Benefit Plan of United Way Community Services and Affiliated Agencies (UWCS), which provided defined benefits to eligible employees. The Agency was notified by UWCS that the Pension Plan (the Plan) was "frozen" on March 15, 2005 in accordance with the provisions of the Employee Retirement Income Security Act (ERISA). The Plan experienced various conditions, including asset performance under a declining stock market, that had a serious impact on the Plan and which caused it to be no longer fully funded at December 31, 2004. As a result, the governing board of the Plan determined the best course of action would be to freeze the Plan to secure the accrued (earned) benefits of the participants at March 15, 2005. The benefits earned at March 15, 2005 are guaranteed by the Pension Benefit Guaranty Corporation (PBGC), a U.S. government agency. The Plan will continue to be administered and funded under guidelines established by the Internal Revenue Service and ERISA. In response to the actions taken by the governing board of the Employee Benefit Plan of the United Way Community Services and Affiliated Agencies, in 2006 the Area Agency on Aging 1-B (a Nonprofit Organization) assumed the full financial obligations of its participants in the UWCS plan and the remaining assets allocated to the Agency by UWCS. The Agency subsequently established its own fully qualified (now frozen) defined benefit pension plan.

Note 11 - Retirement Plan (Continued)

As of September 30, 2014 and 2013, the Agency engaged Tactical Allocation Group, LLC as investment advisors and Comerica Bank as trustee of the Plan. Watkins, Ross & Co. prepared the actuarial reports as of September 30, 2014 and 2013.

On July 3, 2012, the United Way for Southeast Michigan received a favorable response from the PBGC for a distress termination of the UWCS defined benefit pension program, effective March 1, 2010. However, no formal action has yet been taken to amend the Plan in regards to the termination, and no formal action has yet been taken with the Pension Benefit Guaranty Corporation (PBGC). In the event that the Plan is terminated, the net assets of the Plan will be allocated, as prescribed by ERISA and its related regulations, generally to provide the following benefits in the order of priority indicated:

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

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

c. Any excess shall be returned to UWCS.

All retirement benefits under this Plan are insured by the PBGC if the Plan terminates. Generally, the PBGC guarantees vested normal age retirement benefits, early retirement benefits and survivor's pensions.

Note 11 - Retirement Plan (Continued)

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

	2014	2013
Change in benefit obligation:		
Projected benefit obligation - beginning	$ 5,683,089	$ 6,491,770
Interest cost	236,184	217,700
Actuarial loss (gain)	237,368	(683,898)
Benefits paid	(683,510)	(342,483)
Projected benefit obligation - ending	$ 5,473,131	$ 5,683,089
Change in plan assets:		
Fair value of assets - beginning	$ 4,109,990	$ 4,064,678
Actual return on assets	170,194	27,795
Employer contributions	390,000	360,000
Benefits paid	(683,510)	(342,483)
Fair value of assets - ending	$ 3,986,674	$ 4,109,990
Funded status at end of year	$ (1,486,457)	$ (1,573,099)

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

Actuarial present value of benefit obligations and funded status:

Accumulated benefit and projected obligations	$ (5,473,131)	$ (5,683,089)
Plan assets at fair value	$ 3,986,674	$ 4,109,990
Liability for pension benefits	$ (1,486,457)	$ (1,573,099)

Note 11 - Retirement Plan (Continued)

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

	2014	2013
Prior service cost	$ -	$ 100,943
Other loss	1,614,664	1,601,283
	$ 1,614,664	$ 1,702,226

Components of net periodic postretirement benefit cost:

Interest cost	$ 236,184	$ 217,700
Expected return on plan assets	(217,480)	(212,542)
Amortization of prior service cost	100,943	113,034
Recognized net actuarial loss	144,872	256,399
Settlement adjustment and other	96,401	-
Net periodic postretirement benefit cost	$ 360,920	$ 374,591

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

Actuarial gain	$ 174,632	$ 169,925
Prior service credit	-	100,943
	$ 174,632	$ 270,868

The following are weighted-average assumptions used to determine net periodic benefit cost at September 30, 2014 and 2013:

Discount rate	4.46%	3.55%
Rate of compensation increase	-	-

Note 11 - Retirement Plan (Continued)

The following are weighted-average assumptions used to determine benefit obligations for the years ended September 30, 2014 and 2013:

	2014	2013
Discount rate	4.46%	3.55%
Expected return on plan assets	5.50%	5.50%
Rate of compensation increase	-	-

In fiscal 2014 and 2013, the benefits paid by the Plan totaled $683,510 and $342,483, respectively. The Agency required minimum cash contribution for 2015 is expected to be $345,707. The Agency expects the benefits to be paid by the Plan in the ensuing five fiscal years and thereafter as follows:

	Pension Benefits
2015	$ 573,133
2016	407,505
2017	438,696
2018	382,151
2019	291,395
Thereafter	1,724,482

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

Note 11 - Retirement Plan (Continued)

The significant actuarial assumptions used in the valuations as of October 1, 2013 were: (a) life expectancy of participants (the IRS 2014 Annuitant/Non-Annuitant mortality table was used), (b) retirement age weight average of 63, (c) investment return assumed average rates of return of 5.5%, and (d) discount rate at October 1, 2013 is 4.46%.

The changes in the significant actuarial assumptions since the prior valuation were: (a) the mortality table was changed to the IRS 2014 Annuitant/Non-Annuitant and (b) the discount rate was changed from 3.55% to 4.46%.

The Agency's weighted-average asset allocations at September 30, 2014 by asset category are as follows:

Asset category:	
Debt securities	35.1%
Equity securities	53.4%
Short-term investments	11.5%
Total	100%

Additionally, the Agency sponsors a tax deferred profit sharing plan for eligible employees under Section 401(k) of the Internal Revenue Code. The Agency recognized $105,395 and $99,910 for its matched contributions to the plan during 2014 and 2013, respectively.

Note 12 - Fringe Benefits

Fringe benefits consisted of the following for the years ended September 30, 2014 and 2013:

	2014	2013
Health benefits	$ 1,070,205	$ 845,399
Insurance (life and disability)	65,673	102,207
Retirement - pension	360,920	374,591
401(k) match	105,395	99,910
HSA and other	37,788	99,602
Total	$ 1,639,981	$ 1,521,709

Note 13 - Commitments

Grants often require the fulfillment of certain conditions as set forth in the grant instrument. Failure to fulfill the conditions could result in the return of funds. However, management deems the contingency unlikely, since by accepting the grant monies and their terms it has accommodated the objectives of the Agency to the provisions of the grant. This audit was performed under the requirements established by OMB Circular A-133. However, the compliance audit performed under Circular A-133 has not yet been accepted by the granting agencies. Management expects disallowed costs, if any, as identified by the grantor agencies to be immaterial.

Note 14 - Contingencies

On July 3, 2012, the United Way for Southeast Michigan received a favorable response from the Pension Benefit Guaranty Corporation (PBGC) for a distress termination of the defined benefit pension program, effective March 1, 2010. However, no formal action has yet been taken to amend the Plan in regards to the termination, and no formal action has yet been taken by the Pension Benefit Guaranty Corporation (PBGC). The termination process will include the identification of all organizations who participated in the United Way sponsored defined benefit pension plan for any period of time during the past 5 years preceding the termination date, with the intent of recovering the plan's unfunded balance of approximately $20 million. The management of the Area Agency on Aging 1-B (a Nonprofit Organization) intends to vigorously challenge any additional assessment from the PBGC. As of February 23, 2015, there have been no communications from the PBGC or the United Way on the final terms of the termination.

The Agency maintains a Net Asset Balance or Operating Reserve to stabilize the Agency's finances by providing a source of funds to cushion against unexpected events such as sudden changes in funding, program elimination and associated restructuring expenses. Net Assets, as stated in Note 6, are used to meet the Board of Directors designation of asset activities. The Agency also maintains an operating reserve balance to provide financial resources for any consequence that may result from the decision of the PBGC to accept the distress termination application of the United Way. In addition, the Operating Reserve could be used to support the Agency's defined benefit pension plan which currently shows an actuarially determined unfunded balance resulting from historically low interest rates.

Note 15 - Investment in Not-For-Profit Organization

In 2013, the Agency invested $1,000,000 for a 20% membership interest in The Washtenaw PACE, Inc. d/b/a Huron Valley PACE, a 501(c)(3) not-for-profit organization that promotes the wellness, dignity and independence of older adults by providing health care and support services, primarily to low income individuals. During 2014, the Agency invested an additional $170,000, maintaining its 20% membership interest. The investment has been recorded at cost. The total investment as of September 30, 2014 amounted to $1,170,000. There were no dividends received for the years ended September 30, 2014 and 2013.

Note 16 - Related Party

On November 14, 2013, the Agency created a wholly owned subsidiary, Coordinated Community Living (CCL). The subsidiary was created to manage the MI Choice Home and Community-Based Waiver program and other health-related projects. As of September 30, 2014, CCL was not operational.

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

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

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED SEPTEMBER 30, 2014

Federal Agency/Pass-Through Agency Program Title	Federal CFDA Number	Award Amount	Federal Expenditures
U.S. Department of Health and Human Services - Passed-Through the State of Michigan			
Special Programs for the Aging Cluster			
Title III - Federal Admin	93.044	$ 260,026	$ 260,026
Title III - Part B, Services	93.044	2,251,340	2,231,340
Title III - Federal Admin	93.045	469,726	469,726
Title III - Part C, Nutrition	93.045	4,208,998	4,172,698
Title III - Federal Admin	93.052	109,043	109,043
Nutrition Services Incentive Program	93.053	1,483,953	1,483,953
Total Special Programs for the Aging Cluster		8,783,086	8,726,786
Other Federal Awards			
Title III - Part D, Preventative Health	93.043	156,052	151,052
Title III - Part E, National Family Caregivers Support Program	93.052	947,134	927,934
Title VII - Elder Abuse Prevention	93.041	38,389	38,389
Title VII/A - LTC Ombudsman	93.042	25,523	22,523
MMAP Ship Core	93.324	88,262	35,244
MMAP Ship Core	93.324	86,335	68,761
MMAP SMP I	93.048	22,223	18,435
MMAP SMP II	93.048	37,381	37,381
Medicaid Ombudsman	93.778	27,308	27,308
ADSSP	93.051	24,000	22,120
Older Adult Refugee	93.576	42,000	38,914
ADRC Options Counseling	93.048	26,222	26,222
Total Other Federal Awards		1,520,829	1,414,283
Total Federal Financial Assistance		$ 10,303,915	$ 10,141,069

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, 2014

Note A - Significant Accounting Policies

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Area Agency on Aging 1-B (a Nonprofit Organization) and is presented on the same basis of accounting as the basic financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations.* Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note B - Basis of Accounting

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

Note C - Major Programs

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

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

SCHEDULE OF FUNDED SERVICE CATEGORIES BY SOURCE
SEPTEMBER 30, 2014

	Title III-B	Title IIIC-1	Title IIIC-2	Title III-D	Title III-E	Title VII-EAP	Title VII-A	NSIP	Program Income	Cash Match	In-Kind Match	Total
Care Management	$ 56,044	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 10,200	$ 2,000	$ 12,011	$ 80,255
Case Coord./Support	350,000	-	-	-	-	-	-	-	30,033	4,200	83,300	467,533
Disaster Advocacy	-	-	-	-	-	-	-	-	-	-	-	-
Inform & Assist	50,000	-	-	-	-	-	-	-	2,400	-	12,500	64,900
Outreach	169,947	-	-	-	-	-	-	-	2,928	24,630	17,847	215,352
Transportation	5,762	-	-	-	-	-	-	-	-	-	1,441	7,203
Chore	428,372	-	-	-	-	-	-	-	90,348	76,395	25,698	620,813
Home Care Assist	-	-	-	-	-	-	-	-	-	-	-	-
Home Injury Control	58,621	-	-	-	-	-	-	-	6,966	11,586	3,069	80,242
Homemaker	-	-	-	-	-	-	-	-	-	-	-	-
Home Health Aide	-	-	-	-	-	-	-	-	-	-	-	-
Medication Mgmt.	10,000	-	-	-	-	-	-	-	1,700	-	2,500	14,200
Personal Care	-	-	-	-	-	-	-	-	-	-	-	-
Pers-Assistive Devices	49,100	-	-	-	-	-	-	-	3,000	6,250	6,025	64,375
Respite Care	-	-	-	-	91,255	-	-	-	-	-	14,850	106,105
Friendly Reassure	-	-	-	-	-	-	-	-	-	-	-	-
Legal Assist	175,068	-	-	-	-	-	-	-	5,299	36,972	6,875	224,214
Community Svc.	368,624	-	-	-	256,452	-	-	-	82,606	70,770	86,513	864,965
Adult Day Care	15,768	-	-	-	-	-	-	-	311	-	3,935	20,014
Dementia ADC	-	-	-	-	-	-	-	-	-	-	-	-
Disease Prevention	-	-	-	-	-	-	-	-	1,320	12,931	24,832	39,083
Evidence Based Health	-	-	-	151,052	-	-	-	-	-	-	-	151,052
Health Screening	-	-	-	-	-	-	-	-	-	-	-	-
Assist to Deaf	45,408	-	-	-	-	-	-	-	401	8,514	2,838	57,161
Home Repair	-	-	-	-	-	-	-	-	-	-	-	-
LTC Ombudsman	27,308	-	-	-	-	-	22,523	-	-	6,755	-	56,586
Sr. Ctr. Operations	-	-	-	-	-	-	-	-	-	-	-	-
Sr. Ctr. Staffing	-	-	-	-	-	-	-	-	-	-	-	-
Vision Services	-	-	-	-	-	-	-	-	-	-	-	-
Elder Abuse Prev.	-	-	-	-	-	38,389	-	-	297	7,045	2,552	48,283
Counseling	-	-	-	-	-	-	-	-	-	-	-	-
Spec. Respite Care	-	-	-	-	-	-	-	-	653	2,778	1,750	5,181
Caregiver Supp.	-	-	-	-	520,826	-	-	-	2,600	30,021	99,915	653,362
Kinship Support	-	-	-	-	-	-	-	-	-	-	-	-
Caregiver EST	-	-	-	-	-	-	-	-	-	-	-	-
Program Devel.	421,318	-	-	-	-	-	-	-	-	2,000	103,330	526,648
Region Specific	-	-	-	-	-	-	-	-	-	-	-	-
CLP	-	-	-	-	-	-	-	-	-	-	-	-
MATF Services	-	-	-	-	-	-	-	-	-	-	-	-
Cong. Meals	-	1,079,782	-	-	-	-	-	-	453,922	-	119,480	1,653,184
HDM	-	-	3,092,916	-	-	-	-	-	920,893	-	343,657	4,357,466
NSIP	-	-	-	-	-	-	-	1,483,953	-	-	-	1,483,953
Res. Advocacy	-	-	-	-	-	-	-	-	-	-	-	-
Vol. Caregiver	-	-	-	-	59,400	-	-	-	-	10,000	4,850	74,250
OHR	-	-	-	-	-	-	-	-	-	-	-	-
Total	$ 2,231,340	$ 1,079,782	$ 3,092,916	$ 151,052	$ 927,933	$ 38,389	$ 22,523	$ 1,483,953	$ 1,615,877	$ 312,847	$ 979,768	$ 11,936,380

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

SCHEDULE OF FUNDED SERVICE CATEGORIES BY SOURCE
SEPTEMBER 30, 2014

	State Access	State In-Home	State Cong.	State HDM	State NHO	State Alt. Care	State CMP	State Care Mgmt.	Merit Award Trust Fund	State Respite	State Aging	Program Income	Cash Match	In-Kind Match	Total
Care Management	$ 168,340	$ -	$ -	$ -	$ -	$ -	$ -	$ 863,653	$ -	$ -	$ -	$ 1,954	$ 12,085	$ 245,913	$ 1,291,945
Case Coord./Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Disaster Advocacy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Inform & Assist	-	-	-	-	-	-	-	-	-	-	28,000	-	-	7,000	35,000
Outreach	-	-	-	-	-	-	-	-	-	-	234,510	-	14,007	44,621	293,138
Transportation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Chore	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Home Care Assist	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Home Injury Control	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Homemaker	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Home Health Aide	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Medication Mgmt.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Personal Care	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Pers-Assistive Devices	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Respite Care	-	-	-	-	-	-	-	-	7,134	-	-	-	-	1,784	8,918
Friendly Reassure	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Svc.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Adult Day Care	-	-	-	-	-	-	-	-	662,990	34,467	-	372,889	124,636	49,779	1,244,761
Dementia ADC	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Disease Prevention	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health Screening	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Assist to Deaf	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Home Repair	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LTC Ombudsman	-	-	-	-	73,035	-	27,308	-	-	-	-	-	12,006	6,253	118,602
Sr. Ctr. Operations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sr. Ctr. Staffing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vision Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Elder Abuse Prev.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Counseling	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Spec. Respite Care	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Caregiver Supp.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Kinship Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Caregiver EST	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Program Devel.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Region Specific	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CLP	-	554,682	-	-	-	658,621	-	-	-	215,371	-	80,011	61,580	295,623	1,865,888
MATF Admin.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Cong. Meals	-	-	56,397	-	-	-	-	-	-	-	-	23,891	-	6,266	86,554
HDM	-	-	-	2,050,203	-	-	-	-	-	-	-	613,929	-	227,800	2,891,932
Res. Advocacy	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vol. Caregiver	-	-	-	-	-	-	-	-	50,000	98,000	-	9,529	16,883	20,117	194,529
OHR	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	$ 168,340	$ 554,682	$ 56,397	$ 2,050,203	$ 73,035	$ 658,621	$ 27,308	$ 863,653	$ 720,124	$ 347,838	$ 262,510	$ 1,102,203	$ 241,197	$ 905,156	$ 8,031,267