

FINANCIAL STATEMENTS AND INDEPENDENT
AUDITORS' REPORT

EGYPTIAN AREA AGENCY ON AGING, INC.

September 30, 2016

EGYPTIAN AREA AGENCY ON AGING, INC.

September 30, 2016

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Egyptian Area Agency on Aging, Inc.
Carterville, Illinois

Report on the Financial Statements

We have audited the accompanying financial statements of Egyptian Area Agency on Aging, Inc. (a nonprofit organization) which comprise the statement of financial position as of September 30, 2016, and the related statement of activities and cash flows for the year 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit 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 audit 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 risk 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 Egyptian Area Agency on Aging, Inc. as of September 30, 2016, and the changes in its net assets and its cash flows for the year then ended, in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying supplementary information listed in the Table of Contents is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is also not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated March 6, 2017, on our consideration of Egyptian Area Agency on Aging, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Egyptian Area Agency on Aging, Inc.'s internal control over financial reporting and compliance.

Kerber, Eck & Broeckel LLP

Carbondale, Illinois
March 6, 2017

EGYPTIAN AREA AGENCY ON AGING, INC.

STATEMENT OF FINANCIAL POSITION

September 30, 2016

ASSETS

Current assets	
Cash	\$ 238,923
Grants receivable	674,918
Other prepaid expenses	<u>370</u>
Total assets	<u>\$ 914,211</u>

LIABILITIES AND NET ASSETS

Current liabilities	
Accounts payable and other	\$ 56,556
Grants payable	378,620
Accrued payroll expense	<u>30,798</u>
Total liabilities	465,974
Net assets	
Unrestricted	211,862
Temporarily restricted	<u>236,375</u>
Total net assets	<u>448,237</u>
Total liabilities and net assets	<u>\$ 914,211</u>

The accompanying notes are an integral part of these statements.

EGYPTIAN AREA AGENCY ON AGING, INC.

STATEMENT OF ACTIVITIES

September 30, 2016

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Revenues, gains and other support			
Federal grants	\$ -	\$ 2,626,212	\$ 2,626,212
State grants	-	944,153	944,153
Donations	374	4,414	4,788
Interest	550	298	848
Net assets released from restrictions:			
Satisfaction of program restrictions	<u>3,516,297</u>	<u>(3,516,297)</u>	<u>-</u>
Total revenues, gains and other support	<u>3,517,221</u>	<u>58,780</u>	<u>3,576,001</u>
Expenses			
Grandparents Raising Grandchildren	7,416	-	7,416
Holiday Meals on Wheels	6,330	-	6,330
Senior Health Insurance Program	28,249	-	28,249
Ombudsman	91,116	-	91,116
Medicare Improvements for Patients and Providers	22,214	-	22,214
Senior Health Assistance	72,671	-	72,671
Title III Older Americans Act	2,195,164	-	2,195,164
Title VII Older Americans Act	4,736	-	4,736
Veteran Directed Home Care	629,556	-	629,556
Options Counseling	4,778	-	4,778
Management and general	<u>458,077</u>	<u>-</u>	<u>458,077</u>
Total expenses and losses	<u>3,520,307</u>	<u>-</u>	<u>3,520,307</u>
Changes in net assets	(3,086)	58,780	55,694
Net assets at beginning of year	<u>214,948</u>	<u>177,595</u>	<u>392,543</u>
Net assets at end of year	<u>\$ 211,862</u>	<u>\$ 236,375</u>	<u>\$ 448,237</u>

The accompanying notes are an integral part of these statements.

EGYPTIAN AREA AGENCY ON AGING, INC.

STATEMENT OF CASH FLOWS

For the Year Ended September 30, 2016

Cash flows from operating activities	
Change in net assets	\$ 55,694
Adjustments to reconcile change in unrestricted net assets to cash flows provided by operating activities	
Changes in assets and liabilities:	
Grants receivable	(370,867)
Other prepaid expenses	(6)
Accounts payable	53,224
Grants payable	162,573
Accrued payroll expense	<u>6,417</u>
NET CASH USED IN OPERATING ACTIVITIES	(92,965)
Cash and cash equivalents at beginning of year	<u>331,888</u>
Cash and cash equivalents at end of year	<u>\$ 238,923</u>

The accompanying notes are an integral part of these statements.

EGYPTIAN AREA AGENCY ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS

September 30, 2016

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A summary of Egyptian Area Agency on Aging, Inc.'s significant accounting policies consistently applied in the preparation of the accompanying financial statements follows.

1. Organization

Egyptian Area Agency on Aging, Inc. is a nonprofit organization located in Carterville, Illinois, organized for the purpose of conducting, coordinating, and implementing social service programs for persons sixty years of age or older.

The Agency became incorporated on May 10, 1978, under the "General Not for Profit Corporation Act" of Illinois and is presently exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code. The exempt status is not as a private foundation.

The Agency is established as Area Eleven of the Illinois Department on Aging and services the counties of Alexander, Franklin, Gallatin, Hardin, Jackson, Johnson, Massac, Perry, Pope, Pulaski, Saline, Union, and Williamson.

The majority of the Agency's funding is received from the Illinois Department on Aging. Both Federal and State of Illinois funding is provided. Federal funds are authorized by the Older Americans Act of 1965, as amended, and are administered by the U.S. Department of Health and Human Services and the U.S. Department of Agriculture. The objective of the Older Americans Act of 1965, as amended, is to provide social service programs, including nutritional services, access, in-home, community, protective, nutritional, and disaster assistance services.

2. Basis of Accounting

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

3. Cash and cash equivalents

For the purpose of the statement of cash flows, all liquid investments with a maturity of three months or less when purchased are considered to be cash equivalents. There were no cash equivalents at September 30, 2016.

4. Contributions

The Agency recognizes contributions of cash and other assets as revenue when all donor-imposed restrictions are met.

5. Unrestricted Net Assets

The Agency keeps approximately 10% of the grant funds from the various grants received for use of support services. The support service expenses are allocated to the specific grant in which funds were received. Unrestricted net assets for the Agency represent accumulated excess revenues over expenditures in the local cash fund. The funds in the local cash fund represent donations to the agency, and interest earned on funds held for use of support services during the year.

EGYPTIAN AREA AGENCY ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

September 30, 2016

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

6. Temporarily Restricted Net Assets

Temporarily restricted net assets for the Agency represents the grant funds received to be passed along to subrecipients, or used for support services allowed by the grants for the Agency. The funds are available to subrecipients to use for senior programs administered by the Illinois Department on Aging. Net assets of all funds excluding local cash are temporarily restricted for the use of administering senior programs specified by each grant. Total temporarily restricted net assets are in the amount of \$236,449 for 2016.

7. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

8. Equipment

In accordance with regulations of the U.S. Department of Health and Human Services, equipment purchased with funds provided by Title III of the Older Americans Act of 1965, as amended, are recorded as an expense at the time of purchase rather than capitalized and depreciated over their estimated useful life as required by generally accepted accounting principles.

9. Income Taxes

The Agency has been recognized as exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and a similar provision of state law. However, the Agency is subject to federal income tax on any unrelated business taxable income and any taxable income of the Agency. There were no uncertain tax benefits or liabilities identified and recorded as of September 30, 2016.

At September 30, 2016, no interest or penalties were attributed to the Agency. The Agency files income tax returns in the U.S. federal jurisdiction. With a few exceptions, tax returns are no longer subject to U.S. federal examinations by tax authorities for years ended September 30, 2012 and prior.

EGYPTIAN AREA AGENCY ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

September 30, 2016

NOTE B - TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets are available for the following purposes or periods:

Grants for Senior Programs and Activities:	
Title III Older Americans Act	\$ 34,091
Holiday Meals on Wheels	934
Grandparents Raising Grandchildren	-
Ombudsman	-
Senior Employment Services Program	-
Senior Health Assistance	-
Senior Illinois Pioneer Coalition	504
Farmers Market	-
Senior Medicare Patrol	5,282
Senior Health Insurance Program	-
Medicare Improvements for Patients and Providers	-
Veteran Directed Home Care	<u>195,564</u>
Administer and Provide Senior Services	<u>\$ 236,375</u>

NOTE C - GRANTS RECEIVABLE

Grants receivable represents amounts awarded but not yet received from the granting agency. As of September 30, 2016, grants receivable was composed of the following:

Title III C-1	\$ 49,730
Title III C-2	127,610
Veteran Directed Home Care	268,305
Title III B	154,686
Medicare Improvements for Patients and Providers	6,524
Title III E	25,473
Title III D	1,168
Senior Health Insurance Program (SHIP)	7,770
Ombudsman	1,403
Adult Protective Services	8,238
CDSMP	4,550
Non Parent	7,413
SESP	<u>12,048</u>
	<u>\$ 674,918</u>

EGYPTIAN AREA AGENCY ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

September 30, 2016

NOTE D - GRANTS PAYABLE

Grants payable represents amounts awarded but not yet disbursed to sub recipients. As of September 30, 2016, grants payable was composed of the following:

Title III C-1	\$ 14,083
Title III C-2	103,838
Title III B	31,132
Title III D	1,665
Title III E	15,232
Title VII Abuse Prevention	75
Veteran Directed Home Care	206,670
Non Parent	<u>5,925</u>
	<u>\$ 378,620</u>

NOTE E - LEASED FACILITIES

The Agency leases its administrative facilities. Rent expense for the year ended September 30, 2016 was \$26,400.

The Agency is committed to future minimum operating lease payments as follows:

2017	\$	26,400
2018	\$	26,400
2019	\$	26,400

NOTE F - DEFINED CONTRIBUTION PENSION PLAN

The Agency provides a defined contribution pension plan for all employees who average a minimum of 22 hours of employment each week. Contributions of 7.3% of gross payroll are made to accounts of the employees. Total contributions for the year ended September 30, 2016, were \$38,294. Within limitations, employees are allowed to make additional contributions into their own accounts. Employees voluntarily contributed \$36,981 into their own accounts during the year ended September 30, 2016.

NOTE G - CONTINGENCIES

The Agency receives support from the Illinois Department on Aging to carry out its social service programs for older persons. The Department requires specific conditions to be met, requires monitoring of subrecipients, and places restrictions on the disposition of equipment acquired under the support. Failure to meet these conditions could result in a return of grant funds. The Agency has placed controls over its activities to assure compliance with these requirements and has not received any notices of noncompliance.

EGYPTIAN AREA AGENCY ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS - CONTINUED

September 30, 2016

NOTE H - CONCENTRATION OF CREDIT RISK

The Agency maintains three different deposit accounts. Two of these accounts are with the Illinois Public Treasurer's Investment Pool. These deposits are collateralized by the underlying investments of the pool. The fourth deposit account is at the Bank of Herrin- Carterville Banking Center. This account is insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At September 30, 2016, all accounts were fully insured.

NOTE I - FAIR VALUE OF FINANCIAL INSTRUMENTS

The Agency's financial instruments consist of cash, prepaid expenses, grants receivables and grants payables for which their carrying amounts approximate fair values.

NOTE J - ECONOMIC DEPENDENCY

During fiscal year 2016, the Egyptian Area Agency on Aging, Inc. received approximately 99.8% of its support and revenue through federal and state programs. The future of this entity is therefore dependent on the continued funding of these programs.

NOTE K - SUBSEQUENT EVENTS

Management evaluated all events and transactions that occurred after September 30, 2016 through March 6, 2017, the issue date of these financial statements. No material subsequent events were identified.

SUPPLEMENTARY INFORMATION

EGYPTIAN AREA AGENCY ON AGING, INC.

SCHEDULE OF ACTIVITY BY FUNCTIONAL EXPENSE AND PROGRAM

FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Total	III B	III C-1	III C-2	III D	III E
Support and revenue						
Support						
Federal grants	\$ 2,626,212	\$ 435,595	\$ 679,862	\$ 412,906	\$ 33,300	\$ 165,521
State grants	944,153	184,515	40,575	497,848	-	-
Donations	4,788	-	-	-	-	-
Total support	<u>3,575,153</u>	<u>620,110</u>	<u>720,437</u>	<u>910,754</u>	<u>33,300</u>	<u>165,521</u>
Revenue						
Interest	848	18	-	-	-	-
Total revenue	<u>848</u>	<u>18</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total support and revenue	<u>3,576,001</u>	<u>620,128</u>	<u>720,437</u>	<u>910,754</u>	<u>33,300</u>	<u>165,521</u>
Expenses						
Program services						
Access services						
Information and assistance	411,110	237,583	-	-	-	50,393
Options counseling	19,749	19,749	-	-	-	-
Transportation	45,301	45,301	-	-	-	-
Outreach	122,471	99,294	-	-	-	23,177
Case management	43,303	-	-	-	-	24,853
In-home services						
Residential repair	6,362	6,362	-	-	-	-
In-home respite	62,833	-	-	-	-	62,833
Adult daycare respite	611,000	-	-	-	-	-
Home delivered meals	877,858	-	-	877,858	-	-
Gap Filling	18,135	-	-	-	-	5,835
Holiday meals	6,330	-	-	-	-	-
Community services						
Health screening and evaluation	17,475	-	-	-	17,475	-
Training	2,668	-	-	-	-	1,000
Take Charge of Your Health	9,996	-	-	-	9,996	-
Strong for Life	-	-	-	-	-	-
Healthy Ideas	6,907	-	-	-	5,907	1,000
Multipurpose Health	-	-	-	-	-	-
Legal services	39,029	34,977	-	-	-	4,052
Congregate meals	667,519	-	667,519	-	-	-
Ombudsman	91,116	-	-	-	-	-
Protective services						
Assessment	-	-	-	-	-	-
Case work	-	-	-	-	-	-
M-Team	3,068	-	-	-	-	-
Follow up	-	-	-	-	-	-
Money management	-	-	-	-	-	-
Early intervention	-	-	-	-	-	-
After hours	-	-	-	-	-	-
Money management assessment	-	-	-	-	-	-
Total program services	<u>3,062,230</u>	<u>443,266</u>	<u>667,519</u>	<u>877,858</u>	<u>33,378</u>	<u>173,143</u>
Support services						
Salaries	296,092	98,550	34,550	17,515	-	11,475
Fringe benefits	76,253	30,195	9,176	4,996	-	3,234
Supplies	6,982	2,381	747	442	-	319
Travel and transportation	14,469	4,982	1,711	811	-	541
Rent and related	35,982	12,078	4,462	2,448	-	1,764
Other	28,299	9,265	3,134	1,839	-	1,309
Total support services	<u>458,077</u>	<u>157,451</u>	<u>53,780</u>	<u>28,051</u>	<u>-</u>	<u>18,642</u>
Total expenses	<u>3,520,307</u>	<u>600,717</u>	<u>721,299</u>	<u>905,909</u>	<u>33,378</u>	<u>191,785</u>
Change in net assets	55,694	19,411	(862)	4,845	(78)	(26,264)
Other financing sources (uses) - transfers	-	-	-	-	-	-
Net assets, October 1, 2015	<u>392,543</u>	<u>9,831</u>	<u>862</u>	<u>1</u>	<u>80</u>	<u>26,265</u>
Net assets, September 30, 2016	<u>\$ 448,237</u>	<u>\$ 29,242</u>	<u>\$ -</u>	<u>\$ 4,846</u>	<u>\$ 2</u>	<u>\$ 1</u>

EGYPTIAN AREA AGENCY ON AGING, INC.

SCHEDULE OF ACTIVITY BY FUNCTIONAL EXPENSE AND PROGRAM - CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

	<u>VII Abuse</u>	<u>Adult Protective Services</u>	<u>Holiday Meals</u>	<u>IDOA Miscellaneous Grants</u>	<u>Local Cash</u>
Support and revenue					
Support					
Federal grants	\$ 5,262	\$ -	\$ -	\$ -	\$ -
State grants	-	47,670	-	7,413	-
Donations	-	-	4,414	-	374
Total support	<u>5,262</u>	<u>47,670</u>	<u>4,414</u>	<u>7,413</u>	<u>374</u>
Revenue					
Interest	-	-	2	-	550
Total revenue	<u>-</u>	<u>-</u>	<u>2</u>	<u>-</u>	<u>550</u>
Total support and revenue	<u>5,262</u>	<u>47,670</u>	<u>4,416</u>	<u>7,413</u>	<u>924</u>
Expenses					
Program services					
Administration	-	-	-	-	-
Access services					
Information and assistance	-	-	-	-	-
Options counseling	-	-	-	-	-
Transportation	-	-	-	-	-
Outreach	-	-	-	-	-
Case management	-	-	-	-	-
In-home services					
Residential repair	-	-	-	-	-
In-home respite	-	-	-	-	-
Adult daycare respite	-	-	-	-	-
Home delivered means	-	-	-	-	-
Gap Filling	-	-	-	7,416	-
Holiday meals	-	-	6,330	-	-
Community services					
Health screening and evaluation	-	-	-	-	-
Training	1,668	-	-	-	-
Take Charge of Your Health	-	-	-	-	-
Strong for Life	-	-	-	-	-
Healthy Ideas	-	-	-	-	-
Multipurpose Health	-	-	-	-	-
Legal services	-	-	-	-	-
Congregate meals	-	-	-	-	-
Ombudsman	-	-	-	-	-
Protective services					
Assessment	-	-	-	-	-
Case work	-	-	-	-	-
M-Team	3,068	-	-	-	-
Follow up	-	-	-	-	-
Money management	-	-	-	-	-
Early intervention	-	-	-	-	-
After hours	-	-	-	-	-
Money management assessment	-	-	-	-	-
Total program services	<u>4,736</u>	<u>-</u>	<u>6,330</u>	<u>7,416</u>	<u>-</u>
Support services					
Salaries	363	33,033	324	-	130
Fringe benefits	96	7,192	53	-	2,973
Supplies	6	926	62	-	7
Travel and transportation	-	533	13	-	-
Rent and related	36	4,482	-	-	-
Other	25	1,504	-	-	974
Total support services	<u>526</u>	<u>47,670</u>	<u>452</u>	<u>-</u>	<u>4,084</u>
Total expenses	<u>5,262</u>	<u>47,670</u>	<u>6,782</u>	<u>7,416</u>	<u>4,084</u>
Change in net assets	-	-	(2,366)	(3)	(3,160)
Other financing sources (uses) - transfers	-	-	-	-	-
Net assets, October 1, 2015	-	-	3,300	3	215,022
Net assets, September 30, 2016	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 934</u>	<u>\$ -</u>	<u>\$ 211,862</u>

EGYPTIAN AREA AGENCY ON AGING, INC.

SCHEDULE OF ACTIVITY BY FUNCTIONAL EXPENSE AND PROGRAM - CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Ombudsman LTC	Ombudsman	Ombudsman MFP	SESP	System Development
Support and revenue					
Support					
Federal grants	\$ -	\$ 39,180	\$ -	\$ -	\$ -
State grants	-	43,560	12,021	12,048	15,282
Donations	-	-	-	-	-
Total support	-	82,740	12,021	12,048	15,282
Revenue					
Interest	-	-	-	-	-
Total revenue	-	-	-	-	-
Total support and revenue	-	82,740	12,021	12,048	15,282
Expenses					
Program services					
Administration	-	-	-	-	-
Access services					
Information and assistance	-	-	-	-	-
Options counseling	-	-	-	-	-
Transportation	-	-	-	-	-
Outreach	-	-	-	-	-
Case management	-	-	-	-	-
In-home services					
Residential repair	-	-	-	-	-
In-home respite	-	-	-	-	-
Adult daycare respite	-	-	-	-	-
Home delivered meals	-	-	-	-	-
Gap Filling	-	-	-	-	-
Holiday meals	-	-	-	-	-
Community services					
Health screening and evaluation	-	-	-	-	-
Training	-	-	-	-	-
Take Charge of Your Health	-	-	-	-	-
Strong for Life	-	-	-	-	-
Healthy Ideas	-	-	-	-	-
Multipurpose Health	-	-	-	-	-
Legal services	-	-	-	-	-
Congregate meals	-	-	-	-	-
Ombudsman	-	79,095	12,021	-	-
Protective services					
Assessment	-	-	-	-	-
Case work	-	-	-	-	-
M-Team	-	-	-	-	-
Follow up	-	-	-	-	-
Money management	-	-	-	-	-
Early intervention	-	-	-	-	-
After hours	-	-	-	-	-
Money management assessment	-	-	-	-	-
Total program services	-	79,095	12,021	-	-
Support services					
Salaries	-	2,388	-	8,031	10,128
Fringe benefits	-	573	-	1,968	2,480
Supplies	-	66	-	136	177
Travel and transportation	-	-	-	269	-
Rent and related	-	357	-	822	1,279
Other	-	261	-	822	1,218
Total support services	-	3,645	-	12,048	15,282
Total expenses	-	82,740	12,021	12,048	15,282
Change in net assets	-	-	-	-	-
Other financing sources (uses) - transfers	-	-	-	-	-
Net assets, October 1, 2015	-	-	-	-	-
Net assets, September 30, 2016	\$ -	\$ -	\$ -	\$ -	\$ -

EGYPTIAN AREA AGENCY ON AGING, INC.

SCHEDULE OF ACTIVITY BY FUNCTIONAL EXPENSE AND PROGRAM - CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Senior Health Assist	Senior Illinois Pioneer Coalition	Farmers Market	Senior Medicare Patrol	MIPPA-2
Support and revenue					
Support					
Federal grants	\$ -	\$ -	\$ -	\$ -	\$ 24,682
State grants	72,671	-	-	6,000	-
Donations	-	-	-	-	-
Total support	<u>72,671</u>	<u>-</u>	<u>-</u>	<u>6,000</u>	<u>24,682</u>
Revenue					
Interest	-	-	-	-	-
Total revenue	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total support and revenue	<u>72,671</u>	<u>-</u>	<u>-</u>	<u>6,000</u>	<u>24,682</u>
Expenses					
Program services					
Administration	-	-	-	-	-
Access services					
Information and assistance	72,671	-	-	-	22,214
Options counseling	-	-	-	-	-
Transportation	-	-	-	-	-
Outreach	-	-	-	-	-
Case management	-	-	-	-	-
In-home services					
Residential repair	-	-	-	-	-
In-home respite	-	-	-	-	-
Adult daycare respite	-	-	-	-	-
Home delivered means	-	-	-	-	-
Gap Filling	-	-	-	-	-
Holiday meals	-	-	-	-	-
Community services					
Health screening and evaluation	-	-	-	-	-
Training	-	-	-	-	-
Take Charge of Your Health	-	-	-	-	-
Strong for Life	-	-	-	-	-
Healthy Ideas	-	-	-	-	-
Multipurpose Health	-	-	-	-	-
Legal services	-	-	-	-	-
Congregate meals	-	-	-	-	-
Ombudsman	-	-	-	-	-
Protective services					
Assessment	-	-	-	-	-
Case work	-	-	-	-	-
M-Team	-	-	-	-	-
Follow up	-	-	-	-	-
Money management	-	-	-	-	-
Early intervention	-	-	-	-	-
After hours	-	-	-	-	-
Money management assessment	-	-	-	-	-
Total program services	<u>72,671</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,214</u>
Support services					
Salaries	-	-	766	1,199	1,783
Fringe benefits	-	-	123	393	328
Supplies	-	37	13	219	138
Travel and transportation	-	-	-	10	86
Rent and related	-	-	-	1,287	66
Other	-	-	98	987	68
Total support services	<u>-</u>	<u>37</u>	<u>1,000</u>	<u>4,095</u>	<u>2,469</u>
Total expenses	<u>72,671</u>	<u>37</u>	<u>1,000</u>	<u>4,095</u>	<u>24,683</u>
Change in net assets	-	(37)	(1,000)	1,905	(1)
Other financing sources (uses) - transfers	-	-	-	-	-
Net assets, October 1, 2015	<u>-</u>	<u>541</u>	<u>1,000</u>	<u>3,377</u>	<u>1</u>
Net assets, September 30, 2016	<u>\$ -</u>	<u>\$ 504</u>	<u>\$ -</u>	<u>\$ 5,282</u>	<u>\$ -</u>

EGYPTIAN AREA AGENCY ON AGING, INC.

SCHEDULE OF ACTIVITY BY FUNCTIONAL EXPENSE AND PROGRAM - CONTINUED

FOR THE YEAR ENDED SEPTEMBER 30, 2016

	Senior Health Insurance Program	Veteran Directed Care	ADCG	CDSMP
Support and revenue				
Support				
Federal grants	\$ 31,080	\$ 793,516	\$ 5,308	\$ -
State grants	-	-	-	4,550
Donations	-	-	-	-
Total support	<u>31,080</u>	<u>793,516</u>	<u>5,308</u>	<u>4,550</u>
Revenue				
Interest	-	278	-	-
Total revenue	<u>-</u>	<u>278</u>	<u>-</u>	<u>-</u>
Total support and revenue	<u>31,080</u>	<u>793,794</u>	<u>5,308</u>	<u>4,550</u>
Expenses				
Program services				
Administration	-	-	-	-
Access services				
Information and assistance	28,249	-	-	-
Options counseling	-	-	-	-
Transportation	-	-	-	-
Outreach	-	-	-	-
Case management	-	18,450	-	-
In-home services				
Residential repair	-	-	-	-
In-home respite	-	-	-	-
Adult daycare respite	-	611,000	-	-
Home delivered meals	-	-	-	-
Gap Filling	-	106	4,778	-
Holiday meals	-	-	-	-
Community services				
Health screening and evaluation	-	-	-	-
Training	-	-	-	-
Take Charge of Your Health	-	-	-	-
Strong for Life	-	-	-	-
Healthy Ideas	-	-	-	-
Multipurpose Health	-	-	-	-
Legal services	-	-	-	-
Congregate meals	-	-	-	-
Ombudsman	-	-	-	-
Protective services				
Assessment	-	-	-	-
Case work	-	-	-	-
M-Team	-	-	-	-
Follow up	-	-	-	-
Money management	-	-	-	-
Early intervention	-	-	-	-
After hours	-	-	-	-
Money management assessment	-	-	-	-
Total program services	<u>28,249</u>	<u>629,556</u>	<u>4,778</u>	<u>-</u>
Support services				
Salaries	1,074	72,274	420	2,089
Fringe benefits	268	11,533	110	562
Supplies	24	1,122	-	160
Travel and transportation	165	5,117	-	231
Rent and related	680	5,721	-	500
Other	621	5,166	-	1,008
Total support services	<u>2,832</u>	<u>100,933</u>	<u>530</u>	<u>4,550</u>
Total expenses	<u>31,081</u>	<u>730,489</u>	<u>5,308</u>	<u>4,550</u>
Change in net assets	(1)	63,305	-	-
Other financing sources (uses) - transfers	-	-	-	-
Net assets, October 1, 2015	<u>1</u>	<u>132,259</u>	<u>-</u>	<u>-</u>
Net assets, September 30, 2016	<u>\$ -</u>	<u>\$ 195,564</u>	<u>\$ -</u>	<u>\$ -</u>

EGYPTIAN AREA AGENCY ON AGING, INC.

SUMMARY OF SERVICES PROVIDED

For the Year Ending September 30, 2016

ACCESS SERVICES

Information & Assistance and
Case Management

Information & assistance and case management assist senior adults, their families, and caregivers with current information on resources and services available in their community. This service links individuals to opportunities and services that are available; assess the challenges and capacities of the individual; and maximize the individual's access to services needed by establishing adequate follow-up. These services may be initiated by an older person, their family or caregiver, or another service provider.

Transportation

Transportation services include activities that enable individuals to gain access to community resources in order to receive services, reduce isolation, or otherwise encourage independent living. Activities include making special arrangements and the provision of special modes of transportation when needed.

Outreach

Outreach is initiated by the service provider for the purpose of identifying potential senior adults and their family and caregivers, and encouraging the use of existing services and benefits. Services include search and find activities, informing persons of available benefits and services, encouraging senior adults to participate in services and benefit programs, assisting them in gaining access to needed services, follow up activities to determine whether needs have been met, advocacy efforts on behalf of the client to secure needed benefits and to give community presentations to link caregivers and older persons to services. Service can also include disaster assistance activities such as assessing needs and providing assistance to obtain needed services.

Senior Employment

Senior employment is provided to people age 55 and older. The services include screening and referring participants to job training and one-stops, conducting follow-up, maintaining a resource directory, providing information to participants, responding to inquiries from the IDOA Senior Helpline, coordinating with local employment programs, and publicizing the job needs of participants.

Senior Health Assistance
Program, Senior Health
Insurance Program and MIPPA

Trained counselors help people with Medicare and health insurance with obtaining coverage and solving insurance problems. Assistance includes, applying for Medicare Prescription Drug Plans, Low-Income Subsidy, Medicare Savings Programs, ACA health insurance, SNAP, Medicaid and license plate discounts through the Benefits Access Application.

EGYPTIAN AREA AGENCY ON AGING, INC.

SUMMARY OF SERVICES PROVIDED - CONTINUED

For the Year Ending September 30, 2016

IN-HOME SERVICES

Home Modification	Minor residential repair and adaptive devices to assist senior adults with maintaining their homes in conformity with minimum standards, or modify their homes to meet their physical needs. All repairs or renovations must meet local established standards and ordinances.
In-Home Respite	In-home respite provides care or supervision to functionally impaired senior adults who have been determined eligible and have a caregiver. This service enables the primary caregiver to experience short-term intermittent breaks from the direct care of the senior adult with impairments.
Home Delivered Meals	Home delivered meals are the provision of nutritious meals to senior adults who are home bound because of illness, physical or mental impairment, or otherwise isolated. Their spouse or an individual under age 60 with a disability that resides with them may also receive a meal. Each meal delivered must contain at least one-third of the current recommended dietary allowance and menus are approved by a licensed dietician. Assessments are conducted to determine eligibility. Reassessments for eligibility are completed at least annually.
Gap-Filling	Gap-filling services are the purchase of essential, temporary, emergency services; personal aides; or assistive devices that are used to help caregivers of senior adults secure the health and safety of the participant. Gap-filling services are also available for persons raising the children of their relatives.
Holiday Meals	Holiday meals are a private initiative to provide a home delivered meal on certain designated holidays to senior adults who are homebound or isolated on holidays.
Healthy IDEAS	Healthy IDEAS (Identifying Depression, Empowering Activities for Seniors) is a depression program designed to detect and reduce the severity of depressive symptoms in older adults with chronic health conditions and functional limitations. Healthy IDEAS program components include screening and assessment of depressive symptoms, education about depression and self-care for clients and family caregivers, referral and linkage to health and mental health professionals, and behavioral activation. Behavioral activation is a brief, structured approach to help clients reduce depressive symptoms through increased involvement in meaningful activities, which are pleasurable or reduce stress.

EGYPTIAN AREA AGENCY ON AGING, INC.

SUMMARY OF SERVICES PROVIDED - CONTINUED

For the Year Ending September 30, 2016

IN-HOME SERVICES - CONTINUED

Veteran Directed Home Care Illinois VIP, or Veterans Independence Program, also known as Veteran Directed Home Care, uses a Veterans Program Coordinator to assist veterans to design and direct their own service package as approved by the VA Medical Center. The veteran or their authorized representative chooses the services that best fits their needs and is the employer of record, hiring and supervising all in-home workers.

COMMUNITY SERVICES

Adult Day Care as Respite/All Day Clubs Adult day care as respite provides direct care and supervision of senior adults who are determined eligible. This service is provided for a portion of the day in a congregate setting outside the home. This service can provide personal care; promotes social, physical, and emotional well being; and provides temporary respite for caregivers who are caring for a senior adult with impairments.

Strong for Life & Arthritis Foundation Exercise Programs These programs target specific muscles that are important in every day movements such as getting out of a chair and walking. All routines are performed in a seated or standing position. The program consists of exercising at least three times a week for three month intervals.

Take Charge of Your Health Take Charge of Your Health is two and a half hours, six week workshop. It provides persons who have chronic diseases with the support they need to find practical ways to cope with pain and fatigue, discover better nutrition and exercise choices, and learn better ways to talk with their doctor and family about their health. It teaches how to set goals and make a step-by-step plan to improve their health and their life. The workshop is lead by trained volunteer leaders who have health conditions themselves.

Congregate Meals/Family Café Meals Congregate meals are the provision of nutritious meals in a congregate setting that helps to promote better health and reduce isolation. Each meal served must contain at least one-third of the current recommended dietary allowance and menus are approved by a licensed dietician.

Congregate meals are available to senior adults, their spouse, individuals with a disability who reside in housing facilities primarily occupied by senior adults where congregate meals are served, and individuals with a disability who reside in a home with an eligible participant and accompanies that participant to a congregate site.

EGYPTIAN AREA AGENCY ON AGING, INC.

SUMMARY OF SERVICES PROVIDED - CONTINUED

For the Year Ending September 30, 2016

COMMUNITY SERVICES - CONTINUED

Aging and Disability Resource Centers Aging and Disability Resource Centers are to function as “Coordinated Points of Entry” (CPoE). CPoE means an integrated access point where consumers / clients, their families and the general public receive information and assistance, assessment of needs, care planning, referral, assistance in completing applications, authorizations of services where permitted and follow up to ensure that referrals and services are accessed on aging and disability topics.

PROTECTIVE SERVICES

Abuse Prevention Abuse prevention provides educational information to the public on the function of the protective service programs of the Ombudsman program and the state funded Adult Protective Services. Education helps these programs be more effective. Through this program, staff and volunteers are provided initial and ongoing training to improve their skills and knowledge. Volunteer recruitment and training are especially important to support the efforts of the sub-state Ombudsman program in our area.

Adult Protective Services Monitoring of APS in order to ensure that APS responds to senior adults and persons with disabilities age 18 to 59, who are victims of neglect, abuse, or financial exploitation. Activities include intake and screening of APS reports, assessments, case work on substantiated cases, and follow up to assess the effectiveness of care plans. An additional component that may be used on a case-by-case basis is early intervention services that can purchase short-term or emergency services for a victim when there are no other resources immediately available.

Legal Assistance Legal assistance arranges and provides assistance in the protection of legal rights; including legal advice, research, wills, guardianship, and education. These legal rights are provided an attorney-at-law or law student under the supervision of an attorney for senior adults or his/her representative and persons raising the children of their relatives.

Senior Medicare Patrol SMP empowers consumers to help prevent healthcare fraud. SMP program staff and SMP volunteers educates people with Medicare and Medicaid as to how to protect themselves from fraud, detect fraud and report Medicare and Medicaid fraud, waste and abuse.

EGYPTIAN AREA AGENCY ON AGING, INC.

SUMMARY OF SERVICES PROVIDED - CONTINUED

For the Year Ending September 30, 2016

PROTECTIVE SERVICES - CONTINUED

Ombudsman, Money Follows
the Person and LTC Provider
Funds

Ombudsman services provide assistance by trained and registered individuals to or on behalf of residents living in long-term care (LTC) facilities, such as nursing homes and assisted living facilities. These trained and registered individuals assist in resolving residents' problems; secure and educate them about existing rights, benefits, and entitlements; and effect favorable changes in the law to develop additional rights, benefits and entitlements. This also includes disseminating information to LTC residents, their families, and the public on "Money Follows the Person," a program that assist a person living in a LTC facility who no longer needs to be institutionalized and can safely move back into the community.

Awareness

Awareness services are designed to provide warnings to the general public concerning financial exploitation of the elderly and persons with disabilities. Pioneer/culture change through the Senior Illinois Pioneer coalition (SPIC) provides education and information concerning diseases such as Alzheimer's.

FEDERAL FINANCIAL ASSISTANCE

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND
OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH *GOVERNMENT
AUDITING STANDARDS*

To the Board of Directors
Egyptian Area Agency on Aging, Inc.
Carterville, Illinois

We have audited, in accordance with the 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, the financial statements of Egyptian Area Agency on Aging, Inc. (a nonprofit organization) which comprise the statement of financial position as of September 30, 2016, and the related statement of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated March 6, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Egyptian Area Agency on Aging, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstance for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of the Agency's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Egyptian Area Agency on Aging, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Kerber, Eck + Broeckel LLP

Carbondale, Illinois
March 6, 2017



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR
EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors
Egyptian Area Agency on Aging, Inc
Carterville, Illinois

Report on Compliance for Each Major Federal Program

We have audited Egyptian Area Agency on Aging, Inc.'s compliance with the types of compliance requirements described in the OMB *Compliance Supplement* that could have a direct and material effect on each of Egyptian Area Agency on Aging Inc.'s major federal programs for the year ended September 30, 2016. Egyptian Area Agency on Aging, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of Egyptian Area Agency on Aging Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit 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). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Egyptian Area Agency on Aging Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Egyptian Area Agency on Aging Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, Egyptian Area Agency on Aging, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2016.

Report on Internal Control Over Compliance

Management of Egyptian Area Agency on Aging, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Egyptian Area Agency on Aging Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Egyptian Area Agency on Aging, Inc.'s internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weakness or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Kerbin, Eck + Bruechel LLP

Carbondale, Illinois
March 6, 2017

EGYPTIAN AREA AGENCY ON AGING, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended September 30, 2016

<u>Program</u>	<u>CFDA Number</u>	<u>Grantor</u>	<u>Pass-through Grantor</u>	<u>Expenditures</u>
Special Programs for the Aging - Title VII				
Programs for Prevention of Elder, Abuse Neglect, and Exploitation	93.041	U.S. Department of Health	Illinois Department	\$ 5,262
Long-Term Care Ombudsman Services for Older Individuals	93.042	and Human Services	on Aging	16,401
Special Programs for the Aging - Title III, Part D		U.S. Department of Health	Illinois Department	
Disease Prevention and Health Promotion Services	93.043	and Human Services	on Aging	33,378
* Special Programs for the Aging - Title III, Part B				
Grants for Supportive Services and Senior Centers	93.044	U.S. Department of Health	Illinois Department	416,202
Long-Term Care Ombudsman Services for Older Individuals	93.044	and Human Services	on Aging	<u>22,779</u>
				438,981
* Special Programs for the Aging - Title III, Part C		U.S. Department of Health	Illinois Department	
Nutrition Services	93.045	and Human Services	on Aging	792,475
Special Programs for the Aging - Title III, Part E		U.S. Department of Health	Illinois Department	
National Family Caregiver Support Program	93.052	and Human Services	on Aging	191,785
* Nutrition Services Incentive Program (Commodities)	93.053	U.S. Department of Health	Illinois Department	
		and Human Services	on Aging	296,309
Medicare Enrollment Assistance Program	93.071	U.S. Department of Health	Illinois Department	
		and Human Services	on Aging	24,683
Alzheimer's Disease Demonstration Grants to States	93.051	U.S. Department of Health	Illinois Department	
		and Human Services	on Aging	5,308
State Health Insurance Assistance Program	93.324	U.S. Department of Health	Illinois Department	
		and Human Services	on Aging	31,081
Veteran Home Base Primary Care	64.022	U.S. Department of Veterans	Illinois Department of	
		Affairs	Veterans Affairs	<u>730,489</u>
Total Federal Expenditures				<u>\$ 2,566,152</u>

* Denotes major programs

EGYPTIAN AREA AGENCY ON AGING, INC.

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Year Ended September 30, 2016

NOTE 1. REPORTING ENTITY BASIS OF PRESENTATION AND ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the Egyptian Area Agency on Aging, Inc. and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with requirements of the U.S. Office of Management and Budget and Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

NOTE 2. SUBRECIPIENTS

The following represents the amount of payments sent to subrecipients from the Agency for federal awards.

<u>Program Title / Subrecipient Name</u>	<u>CFDA #</u>	<u>Amount</u>
U.S. Department of Health and Human Services		
Title VII	93.041	
Shawnee Health Services		\$ 4,736
Title VII, Ombudsman	93.042	
Shawnee Health Services		14,776
Title III, Part E	93.052	
Franklin County Senior Services, Inc.		13,251
Golden Circle Senior Citizens Council, Inc.		28,214
The Gold Plate Program of Perry County		10,020
Senior Adult Services - Jackson		23,092
Shawnee Health Services		27,145
Southern Pride Senior Program		35,222
SIU at Carbondale - Legal		4,052
Williamson County Programs on Aging		32,147
Franklin/Williamson Healthy Communities Coalition		
Title III, Part B	93.044	
Franklin County Senior Services, Inc.		55,258
Golden Circle Senior Citizens Council, Inc.		33,964
The Gold Plate Program of Perry County		38,698
Senior Adult Services - Jackson County		32,674
Shawnee Health Services		(1,398)
Southern Pride Senior Program		81,724
SIU at Carbondale - Legal		18,212
Williamson County Programs on Aging		47,110
Title III, Part C	93.045	
Franklin County Senior Services, Inc.		71,449
Golden Circle Senior Citizens Council, Inc.		140,859
The Gold Plate Program of Perry County		33,152
Senior Adult Services - Jackson		110,760
Southern Pride Senior Program		202,770
Williamson County Programs on Aging		151,654

EGYPTIAN AREA AGENCY ON AGING, INC.

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED

Year Ended September 30, 2016

NOTE 2. SUBRECIPIENTS - CONTINUED

Nutrition Services Incentive Program (Commodities)	93.053	
Franklin County Senior Services, Inc.		26,966
Golden Circle Senior Citizens Council, Inc.		55,937
The Gold Plate Program of Perry County		18,618
Senior Adult Services - Jackson		47,695
Southern Pride Senior Program		69,881
Williamson County Programs on Aging		77,212
Title III, Part D	93.043	
Franklin County Senior Services, Inc.		-
Golden Circle Senior Citizens Council, Inc.		7,704
The Gold Plate Program of Perry County		4,818
Senior Adult Services - Jackson		4,021
Shawnee Health Services		8,406
Southern Pride Senior Program		4,967
Williamson County Programs on Aging		3,462
Title III, Ombudsman	93.044	
Shawnee Health Services		22,157
Alzheimer's Disease Demonstration	93.051	
Golden Circle Senior Citizens Council, Inc.		37
The Gold Plate Program of Perry County		424
Senior Adult Services- Jackson		1,844
Shawnee Health Services		1,054
Southern Pride Senior Program		998
Williamson County Programs on Aging		421
Medicare Enrollment Assistance Program	93.071	
Franklin County Senior Services, Inc.		1,548
Golden Circle Senior Citizens Council, Inc.		4,019
The Gold Plate Program of Perry County		425
Senior Adult Services - Jackson		1,377
Shawnee Health Services		5,691
Southern Pride Senior Program		5,059
Williamson County Programs on Aging		4,095
State Health Insurance Assistance Program	93.324	
Franklin County Senior Services, Inc.		3,035
Golden Circle Senior Citizens Council, Inc.		4,241
The Gold Plate Program of Perry County		2,000
Senior Adult Services - Jackson		3,435
Shawnee Health Services		3,832
Southern Pride Senior Program		6,945
Williamson County Programs on Aging		4,761
		<u>\$ 1,616,626</u>

EGYPTIAN AREA AGENCY ON AGING, INC.

NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS - CONTINUED

Year Ended September 30, 2016

NOTE 3. DESCRIPTION OF MAJOR FEDERAL PROGRAMS

Nutrition Services Incentive Program (Commodities)

The objective of this program is to reward effective performance by States in the efficient delivery of nutritious meals to older adults through the use of cash or commodities.

Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers

The objective of the program is to encourage State Agencies on Aging and Area Agencies on Aging to concentrate resources to develop and implement comprehensive and coordinated community-based systems of service for older individuals via statewide planning and area planning and provision of supportive services, including multipurpose senior centers. The objective of these services and centers is to maximize the informal support provided to older Americans to enable them to remain in their homes and communities. Providing transportation services, in-home services and caregiver support services, this program insures that elders receive the services they need to remain independent.

Special Programs for the Aging - Title III, Part C - Nutrition Services

The objective of this program is to provide grants to States to support nutrition services including nutritious meals, nutrition education and other appropriate nutrition services for older Americans in order to maintain health, independence and quality of life. Meals may be served in a congregate setting or delivered to the home.

NOTE 4. INSURANCE

During the fiscal year ended September 30, 2016, the following insurance was in effect:

<u>Insurance Type</u>	<u>Amount</u>
Commercial Property	\$ 85,000
Commercial General Liability	\$ 1,000,000
Non-Profit Organization	\$ 1,000,000
Directors and Officers Liability	\$ 1,000,000
Employment Practices Liability	\$ 1,000,000
Commercial Crime	\$ 400,000
Workers Compensation	\$ 500,000

NOTE 5. OTHER

During fiscal year ended September 30, 2016, there were no federal awards expensed in the form of non-cash assistance and there were no loan guarantees outstanding at year end.

EGYPTIAN AREA AGENCY ON AGING, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

Year Ended September 30, 2016

Section I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: unmodified

Internal control over financial reporting:

- Material weakness(es) identified? _____yes X no

- Significant deficiencies identified that are not considered to be material weaknesses? _____yes X none reported

Noncompliance material to financial statements noted? _____yes X no

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? _____yes X no

- Significant deficiencies identified that are not considered to be material weaknesses? _____yes X none reported

Type of auditors' report issued on compliance for major programs: unmodified

Any audit findings disclosed that are required to be reported in accordance with 2CFR 200.516(a)? _____yes X no

Identification of major programs:

<i>CFDA Number</i>	<i>Name of Federal Program</i>
93.044	Title III, Part B
93.045	Title III, Part C
93.053	Nutrition Services Incentive Program

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee? X yes _____no

EGYPTIAN AREA AGENCY ON AGING, INC.

SCHEDULE OF FINDINGS AND QUESTIONED COSTS - CONTINUED

Year Ended September 30, 2016

Section II - Financial Statement Findings

No matters were reported.

Section III - Federal Award Findings and Questioned Costs

No matters were reported.

EGYPTIAN AREA AGENCY ON AGING, INC.

STATUS OF PRIOR YEAR FINDINGS

Year Ended September 30, 2016

No findings or questioned costs were disclosed during the audit of the financial statements or federal awards of Egyptian Area Agency on Aging, Inc. as of and for the year ended September 30, 2015.

