

UNION – SNYDER AGENCY ON AGING, INC.

**FINANCIAL STATEMENTS
AND
SUPPLEMENTAL INFORMATION
AND
SINGLE AUDIT REPORTS**

JUNE 30, 2017

UNION – SNYDER AGENCY ON AGING, INC

TABLE OF CONTENTS

	<u>PAGE</u>
INDEPENDENT AUDITORS' REPORT	1-2
FINANCIAL STATEMENTS:	
STATEMENT OF FINANCIAL POSITION	3
STATEMENT OF ACTIVITIES	4-6
STATEMENT OF CASH FLOWS	7
NOTES TO FINANCIAL STATEMENTS	8 - 14
SUPPLEMENTAL INFORMATION:	
RECONCILIATION OF NET ASSETS- GAAP BASIS (ALL OTHER ACTIVITIES).....	15
SCHEDULE OF REVENUE AND EXPENSES AND COMPARISON TO BUDGET ACTIVITIES OTHER THAN FOSTER GRANDPARENT (PDA REPORTING).....	16-17
SCHEDULE OF FUNCTIONAL EXPENSES AND COMPARISON TO BUDGET ACTIVITIES OTHER THAN FOSTER GRANDPARENT (PDA REPORTING).....	18
SCHEDULE OF FOSTER GRANDPARENT EXPENSES.....	19
SCHEDULE OF FOSTER GRANDPARENT EXPENSES AND BUDGET.....	20-21

UNION – SNYDER AGENCY ON AGING, INC

TABLE OF CONTENTS

SINGLE AUDIT INFORMATION:

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 <i>GOVERNMENT AUDITING STANDARDS</i>	22-23
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE	24-25
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	26-27
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	28-29
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	30
SCHEDULE OF PRIOR AUDIT FINDINGS	31

INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Union-Snyder Agency on Aging, Inc.

Report on the Financial Statements

We have audited the accompanying financial statements of Union-Snyder Agency on Aging, Inc (a nonprofit organization) which comprise the statement of financial position as of June 30, 2017, and the related statements 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.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Union-Snyder Agency on Aging, Inc., as of June 30, 2017, and the changes in its net assets and its cash flows for the year then ended in conformity 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 supplemental schedules are presented for purposes of additional analysis and are 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 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 recording 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 taken as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated December 4, 2017 on our consideration of Union-Snyder 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 the 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 considered Union-Snyder Agency on Aging, Inc.'s internal control over financial reporting and compliance.



Dunmore, Pennsylvania
December 4, 2017

UNION - SNYDER AGENCY ON AGING, INC

STATEMENT OF FINANCIAL POSITION

JUNE 30, 2017

	<u>ASSETS</u>			
	Foster Grandparent Activities	All Other Activities	Inter- Agency Elimination	Agency Total
CURRENT ASSETS:				
Cash	\$ 53,090	\$ 684,745	\$ -	\$ 737,835
Investments	454,178	-	-	454,178
Accounts Receivable				
Federal and State Sources	-	107,273	-	107,273
Other Receivables	1,540	12,264	-	13,804
Interfund Receivable	7,146	14,462	(21,608)	-
Prepaid Expenses	508	47,464	-	47,972
Total Current Assets	516,462	866,208	(21,608)	1,361,062
LONG-TERM ASSETS				
Interfund Receivable	112,701	-	(112,701)	-
Property and Equipment	-	1,218,081	-	1,218,081
 TOTAL	 \$ 629,163	 \$ 2,084,289	 \$ (134,309)	 \$ 2,579,143
	<u>LIABILITIES AND NET ASSETS</u>			
CURRENT LIABILITIES:				
Accounts Payable	\$ 203	\$ 149,585	\$ -	\$ 149,788
Accrued Payroll and Taxes	-	52,045	-	52,045
Accrued Pension	-	1,722	-	1,722
Unapplied Revenue	-	294,365	-	294,365
Interfund Payable	14,462	7,146	(21,608)	-
Total Current Liabilities	14,665	504,863	(21,608)	497,920
LONG-TERM LIABILITIES				
Interfund Payable	-	112,701	(112,701)	-
Compensated Absences	-	43,825	-	43,825
Total Liabilities	14,665	661,389	(134,309)	541,745
NET ASSETS				
Unrestricted:				
Designated by Board for Capital Reserve	-	36,904		36,904
Undesignated	-	1,222,066	-	1,222,066
Total Unrestricted	-	1,258,970	-	1,258,970
Temporarily Restricted	614,498	163,930	-	778,428
Total Net Assets	614,498	1,422,900	-	2,037,398
 TOTAL	 \$ 629,163	 \$ 2,084,289	 \$ (134,309)	 \$ 2,579,143

See accompanying notes.

UNION - SNYDER AGENCY ON AGING, INC

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2017

	Foster Grandparent Activities		All Other Activities		Agency Total
	UNRESTRICTED	TEMPORARILY RESTRICTED	UNRESTRICTED	TEMPORARILY RESTRICTED	PERMANENTLY RESTRICTED
SUPPORT AND REVENUE:					
Grant Revenue	\$ -	\$ -	\$ 2,993,415	\$ -	\$ -
CNCS Revenue	-	463,070	-	-	463,070
Program Income AAA	-	-	-	30,325	30,325
Cost Sharing	-	-	-	9,060	9,060
Contributions Revenue	-	-	4,788	-	4,788
Other Revenue	-	19,268	54,206	-	73,474
Interest and Investment Income	-	30,115	128	-	30,243
In-Kind Support	-	32,074	-	-	32,074
TOTAL SUPPORT AND REVENUE	-	544,527	3,052,537	39,385	3,636,449
NET ASSETS RELEASED FROM RESTRICTIONS:					
Restrictions satisfied by payments	538,090	(538,090)	42,358	(42,358)	-
TOTAL SUPPORT, REVENUE AND RECLASSIFICATIONS	538,090	6,437	3,094,895	(2,973)	3,636,449
EXPENSES:					
<u>Personnel</u>					
Salaries	-	-	1,078,368	-	1,078,368
Benefits	-	-	439,395	-	439,395
<u>Occupancy</u>					
Rent	-	-	2,441	-	2,441
Utilities	-	-	35,459	-	35,459
Other Occupancy Expense	-	-	4,854	-	4,854
<u>Communication</u>					
Telephone	-	-	20,072	-	20,072
Postage	-	-	8,251	-	8,251
Internet Access	-	-	9,613	-	9,613
Printing	-	-	11,210	-	11,210
Other Communication Expense	-	-	16,704	-	16,704

See accompanying notes.

(continued)

STATEMENT OF ACTIVITIES

Foster Grandparent Activities	All Other Activities		Agency Total
	TEMPORARILY UNRESTRICTED	TEMPORARILY RESTRICTED	
1. Foster grandparenting activities	100	100	200
2. Volunteering	100	100	200
3. Other	100	100	200
4. Total	300	300	600

(continued)

5

UNION - SNYDER AGENCY ON AGING, INC.

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED JUNE 30, 2017

	Foster Grandparent Activities		All Other Activities		Agency Total
	UNRESTRICTED	TEMPORARILY RESTRICTED	UNRESTRICTED	TEMPORARILY RESTRICTED	PERMANENTLY RESTRICTED
EXPENSES (Continued)					
<u>Volunteer Expenses</u>					
Stipends	234,337	-	-	-	234,337
Meals	53,450	-	-	-	53,450
Uniforms	545	-	-	-	545
Insurance	325	-	-	-	325
Recognition	6,000	-	-	-	6,000
Travel - Volunteer Reimbursements.	29,250	-	-	-	29,250
Travel - USTA/Cars/NCT	29,250	-	-	-	29,250
Physical Examinations	4,050	-	-	-	4,050
Total Expenses	538,090	-	3,134,796	-	3,672,886
PDA Pass Through Revenues	-	-	284,492	-	284,492
PDA Pass Through Expenses	-	-	(278,904)	-	(278,904)
INCREASE (DECREASE) IN NET ASSETS	-	6,437	(34,313)	(2,973)	(30,849)
NET ASSETS, BEGINNING OF YEAR	-	608,061	1,293,283	166,903	2,068,247
NET ASSETS, END OF YEAR	\$ -	\$ 614,498	\$ 1,258,970	\$ 163,930	\$ 2,037,398

See accompanying notes.

(concluded)

UNION - SNYDER AGENCY ON AGING, INC.

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED JUNE 30, 2017

CASH FLOWS FROM OPERATING ACTIVITIES:

Decrease in net assets	\$ (30,849)
Adjustments to reconcile decrease in net assets to net cash provided by operating activities:	
Depreciation	82,382
Unrealized gain on investments	(6,631)
Realized gain on investments	(14,029)
Changes in assets and liabilities:	
Decrease in accounts receivable - Federal and State Sources	13,690
Decrease in accounts receivable - Other	6,707
Increase in prepaid expenses	(30,642)
Decrease in compensated absences	(6,991)
Increase in unapplied revenue	55,518
Decrease in accrued pension	(114)
Increase in accounts payable, accrued payroll and taxes	<u>14,333</u>
Net Cash Provided by Operating Activities	<u>83,374</u>

CASH FLOWS FROM INVESTING ACTIVITIES:

Sale of investments	582,282
Purchase of investments	<u>(591,737)</u>
Net Cash Used by Investing Activities	<u>(9,455)</u>

NET INCREASE IN CASH	73,919
----------------------	--------

CASH AT BEGINNING OF YEAR	<u>663,916</u>
---------------------------	----------------

CASH AT END OF YEAR	<u>\$ 737,835</u>
---------------------	-------------------

See accompanying notes.

UNION- SNYDER AGENCY ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2017

NOTE 1 – REPORTING ENTITY AND SIGNIFICANT ACCOUNTING POLICIES

Reporting Entity

Union-Snyder Agency on Aging, Inc (“Agency”) is a not for profit organization incorporated in the Commonwealth of Pennsylvania. Its purpose is to provide services to qualifying citizens in Union and Snyder Counties. Services provided include congregate and home delivered meals, in-home health services, respite care, and other services for senior citizens in Union and Snyder Counties. Funding for these activities is provided through grants received through the PA Department of Aging (“PDA”), through cost sharing/fee-scale collections, and through contributions from individuals and other governmental units.

The Agency is also the sponsor of the Foster Grandparent Program of Central PA. Foster Grandparent volunteers assist in community schools and programs for youth. Funding for the Foster Grandparent Program is provided through grants from the Corporation for National and Community Service (“CNCS”).

These financial statements include columnar presentation of Foster Grandparent activities, all other activities, inter-agency eliminations and entity total.

Basis of presentation

The financial statements of the Agency have been prepared in accordance with accounting principles generally accepted in the United States of America for not for profit organizations. The Agency is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Basis of accounting

The financial statements of Union-Snyder Agency on Aging, Inc have been prepared on the accrual basis accounting and accordingly reflect all significant receivables, payables and other liabilities.

Income Tax Status

The Organization is exempt from federal income tax under Section 501 (c) (3) of the Internal Revenue Code. However, income from certain activities not directly related to the Agency’s tax exempt purpose is subject to taxation as unrelated business income. The Agency does not engage in any activities that generate unrelated business income.

(continued)

NOTE 1 – REPORTING ENTITY AND SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)

Income Tax Status (Continued)

In addition, the Agency qualifies for the charitable contribution deduction under Section 170 (b) (1) (A) and has been classified as an organization other than a private foundation under Section 509 (a)(2).

The Organization adopted previously deferred guidance related to uncertain tax positions. FASB ASC 740-10 and related subsections prescribes rules for recognition, measurement, classification, and disclosure in the financial statements of uncertain tax positions taken or expected to be taken in the Organization's tax returns. As a result of implementing this guidance, management has determined that the Organization does not have any uncertain tax positions and associated unrecognized benefits that materially impact the financial statements and related disclosures.

Since tax matters are subject to some degree of uncertainty, there can be no assurance that the Organization's tax returns will not be challenged by the taxing authorities and that the Organization will not be subject to additional tax, penalties, and interest as a result of such challenge. Generally, the Organization's tax returns remain open for federal income tax examination for three years from the date of filing.

Investments

The Agency carries investments in marketable securities with readily determinable fair values and all investments in debt securities at their fair values in the Statement of Financial Position.

Unrealized gains and losses are included in the change in net assets in the accompanying Statement of Activities. Investment income and gains restricted by donors are reported as increases in unrestricted net assets if the restrictions are met (either a stipulated time period ends or a purpose restriction is accomplished) in the reporting period in which the income and gains are recognized.

Promises to give

Unconditional promises to give are recognized as revenues or gains in the period received and as assets, decreases of liabilities or expenses depending on the form of benefits received. Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become unconditional.

(continued)

UNION- SNYDER AGENCY ON AGING, INC
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1 – REPORTING ENTITY AND SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)

Cash and Cash Equivalents

For the purposes of the Statement of Cash Flows, the Agency considers all highly liquid investments with an initial maturity of three months or less to be cash and cash equivalents.

Property and Equipment

Property and equipment are stated at cost or fair value at the date of donation. Depreciation is provided using the straight-line method over the estimated useful lives of the assets as follows:

Buildings	40 years
Equipment	5-7 years
Building Improvements	10-25 years
Computer Equipment	5 years
Furniture and Fixtures	7 years

Significant additions and betterments are capitalized. Payments for maintenance, repairs and minor renewals are charged to operations as incurred.

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 certain amounts and disclosures. Accordingly, actual results could differ from those estimates.

Restricted and Unrestricted Revenue

Contributions received are recorded as increases in unrestricted, temporarily restricted net assets, or permanently restricted net assets, depending on the existence and/or nature of any donor restrictions.

Client Revenues

The Agency receives cash payments from the elderly recipients of services, which cover a portion of the cost of the services being provided to them. These are recorded as program income in the statement of activities.

Accounts receivable

Accounts receivable are reported at net realizable value. Payment frequency and Grantor / Donor solvency are the factors in determining if a receivable is uncollectible. Accounts are written off when they are determined to be uncollectible based upon management's assessments of individual accounts.

(continued)

UNION- SNYDER AGENCY ON AGING, INC
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 1 – REPORTING ENTITY AND SIGNIFICANT ACCOUNTING POLICIES
(CONTINUED)

Pass through Grants

The Agency acts as a pass-through grantor for certain federal and non-federal funds. The Agency may disburse these funds only at the direction of PA Department of Aging. The Agency has recorded revenue and expense in relation to these funds, when costs have occurred. The revenue and expense from these pass-through grants are not revenue and expenses of the Agency, therefore these pass through grants are segregated under the heading “PDA Pass through Revenues” and “PDA Pass through Expenses in the accompanying financial statements.

Foster Grandparent Program

Revenue and expenses recognized include in-kind contributions as reported to grantors. In-kind contributions, and related in-kind expense, represent the value of services provided to the Foster Grandparent Program at no cost to the Agency. These services include medical services, meals, and transportation. These services are valued by the donors.

Evaluation of Subsequent Events

The Agency has evaluated subsequent events through December 4, 2017, the date which the financial statements were available to be issued.

NOTE 2- INVESTMENTS

A summary of investments held for long-term purposes consisted of the following at June 30, 2017:

	Market	
	<u>Value</u>	<u>Cost</u>
Cash and Cash Equivalents	\$ 24,686	\$ 24,686
Mutual Funds-Fixed Income	198,919	197,891
Mutual Funds-Equities	230,329	221,372
Accrued Income	244	244
Totals	<u>\$ 454,178</u>	<u>\$ 444,193</u>

(continued)

UNION- SNYDER AGENCY ON AGING, INC
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 2- INVESTMENTS (CONTINUED)

	Market Value	Cost	Net gains (losses)
End of year	\$ 454,178	\$ 444,193	\$ 9,985
Beginning of year	<u>424,063</u>	<u>420,709</u>	<u>3,354</u>
Unrealized gain			6,631
Interest and dividend income			10,002
Capital gain distributions			4,778
Realized gain			14,029
Investment advisory fees			<u>(5,325)</u>
Net investment return			30,115
Other interest income			<u>128</u>
Total interest and investment income			<u>\$ 30,243</u>

NOTE 3 - INTEREST IN COMMUNITY FOUNDATION

On June 21, 2007, the Agency transferred their permanently restricted contribution to First Community Foundation of Pennsylvania ("Foundation") to establish an endowment fund. The Foundation is a community foundation serving central Pennsylvania, and is located at 330 Pine Street, Williamsport, PA 17701. The Agreement between the Agency and the Foundation states that the transfer is irrevocable and that the Foundation will make annual distribution of the income earned on the endowment funds, in accordance with their spending policy.

NOTE 4 – PROPERTY AND EQUIPMENT

Property and equipment at June 30, 2017 consists of the following:

Land	\$ 96,978
Buildings	872,809
Equipment	70,099
Building Improvements	533,345
Computer Equipment	87,531
Furniture and Fixtures	<u>45,333</u>
Total	1,706,095
Less: Accumulated Depreciation	<u>488,014</u>
Net Property and Equipment	<u>\$ 1,218,081</u>

(continued)

UNION- SNYDER AGENCY ON AGING, INC
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 5 - NOTE PAYABLE ON DEMAND

The Agency has a \$300,000 line of credit with a bank, with a variable interest rate established by the bank. At June 30, 2017, the interest rate was 2.0438%. There were no borrowings at June 30, 2017. Any borrowings are secured by business property.

NOTE 6 - PENSION PLAN

The Agency has a Simplified Employee Pension ("SEP"). The SEP is a defined contribution plan covering substantially all employees of the Agency. The Agency's contribution in the year ended June 30, 2017, totaled \$46,977, representing approximately four percent (4%) of eligible salaries.

NOTE 7 - LEASING ARRANGEMENTS

In 2000, The Agency entered into a lease agreement with West Snyder Recreation Association (a nonprofit PA corporation), in which the Agency paid \$134,000 in exchange for use of a building through 2027. This payment was funded by a grant from the PA Department of Aging and was considered an acquisition of fixed assets by the grantor. Accordingly, the payment was expensed in the year paid.

The Agency has also entered into annual building rental agreements and vehicle leases. Building rental expense was \$2,441 and vehicle lease expense was \$9,926 during the year ended June 30, 2017.

NOTE 8 - COMPENSATED ABSENCES

Employees of the Agency are granted vacation benefits in amounts up to a specified maximum number of days. At June 30, 2017, the accrued liability recorded in the accompanying financial statements is \$43,825.

NOTE 9 - SIGNIFICANT CONCENTRATION OF CREDIT RISK

The Agency maintains its deposit balances with various financial institutions. At June 30, 2017, the accounts at financial institutions are insured by the Federal Deposit Insurance Corporation up to a maximum aggregate amount per depositor, per insured bank, of \$250,000. The Agency's cash deposits with financial institutions are invested in money market funds.

(continued)

UNION-SNYDER AGENCY ON AGING, INC
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2017

NOTE 9 - SIGNIFICANT CONCENTRATION OF CREDIT RISK (CONTINUED)

The insured and uninsured cash balances at June 30, 2017 are as follows:

Total bank balance	\$ 799,624
Portion insured/collateralized	<u>310,943</u>
Uninsured Cash	<u>\$ 488,681</u>

NOTE 10 - FUNCTIONAL EXPENSES

The costs of activities and the services provided by the Agency are presented by natural classification in the statement of activities. The costs of activities and the services provided by the Agency have also been allocated on a functional basis as follows:

Aging Services	\$ 2,787,582
Administration	347,214
Volunteer Support Services	180,883
Volunteer Expenses	<u>357,207</u>
Total	<u>\$ 3,672,886</u>

NOTE 11- TEMPORARILY RESTRICTED NET ASSETS

At June 30, 2017, temporarily restricted net assets totaled \$778,428, which consisted of Foster Grandparent net assets of \$614,498, Local Program Income of \$115,726, Federal Program Income of \$24,710, Cost Sharing of \$8,201, Home Delivered Meals net assets of \$10,000, Nurturing Neighbors Network of \$2,430, Emergency Fund of \$1,273 and Pet Fund of \$1,590. These net assets are temporarily restricted until their purpose restrictions are met.

(concluded)

UNION-SNYDER AGENCY ON AGING, INC

RECONCILIATION OF NET ASSETS - GAAP BASIS (ALL OTHER ACTIVITIES)

FOR THE YEAR ENDED JUNE 30, 2017

EXCESS OF REVENUES OVER EXPENSES	
PER PA DEPARTMENT OF AGING REGULATIONS	\$ -
ADJUSTMENTS TO ADJUST TO GAAP BASIS:	
Accrued sick leave adjustment	6,991
Depreciation expense	(82,382)
FGP loan principal	6,796
Options cost share received	9,060
Applied options cost share	(860)
Other adjustments	(4,866)
Program Income Received	30,325
Applied Program Income	<u>(2,350)</u>
DECREASE IN NET ASSETS GAAP BASIS	(37,286)
NET ASSETS, BEGINNING OF YEAR	<u>1,460,186</u>
NET ASSETS, END OF YEAR	<u>\$1,422,900</u>

See independent auditors' report

UNION-SNYDER AGENCY ON AGING, INC

SCHEDULE OF REVENUE AND EXPENSES AND COMPARISON TO BUDGET
ACTIVITIES OTHER THAN FOSTER GRANDPARENT (PDA REPORTING)
FOR THE YEAR ENDED JUNE 30, 2017

	ACTIVITIES OTHER THAN FOSTER GRANDPARENT ACTIVITIES	BUDGET OTHER THAN FOSTER GRANDPARENT ACTIVITIES	VARIANCE OTHER THAN FOSTER GRANDPARENT ACTIVITIES
<u>REVENUE</u>			
PDA Revenue for Service Area	\$ 2,865,476	\$ 3,009,820	\$ (144,344)
Program Income AAA	26,887	49,443	(22,556)
Other Revenue	160,701	311,014	(150,313)
Total Revenue for Service Area	3,053,064	3,370,277	(317,213)
<u>EXPENDITURES</u>			
<u>Personnel</u>			
Salaries and Wages	1,122,169	1,161,323	(39,154)
Fringe Benefits	398,967	502,724	(103,757)
Sub total	1,521,136	1,664,047	(142,911)
<u>OCCUPANCY</u>			
Rent	2,441	2,465	(24)
Utilities	35,459	41,685	(6,226)
Insurance	14,487	14,812	(325)
Other Occupancy Expense	4,854	4,904	(50)
Sub total	57,241	63,866	(6,625)
<u>COMMUNICATION</u>			
Telephone	20,072	20,806	(734)
Postage	8,251	7,700	551
Internet Access	9,613	9,555	58
Other Communication	16,331	5,500	10,831
Sub total	54,267	43,561	10,706
<u>SUPPLIES AND MINOR EQUIPMENT</u>			
Office Supplies	22,914	25,000	(2,086)
Computer Equipment/Software	18,166	16,725	1,441
Other Supplies	76,441	76,000	441
Sub total	117,521	117,725	(204)
<u>TRANSPORTATION</u>			
Staff Travel	9,727	12,450	(2,723)
Vehicle Expense	23,429	13,118	10,311
Sub total	33,156	25,568	7,588

(continued)

See independent auditors' report

UNION-SNYDER AGENCY ON AGING, INC

SCHEDULE OF REVENUE AND EXPENSES AND COMPARISON TO BUDGET
ACTIVITIES OTHER THAN FOSTER GRANDPARENT (PDA REPORTING)
FOR THE YEAR ENDED JUNE 30, 2017

	ACTIVITIES OTHER THAN FOSTER GRANDPARENT ACTIVITIES	BUDGET OTHER THAN FOSTER GRANDPARENT ACTIVITIES	VARIANCE OTHER THAN FOSTER GRANDPARENT ACTIVITIES
<u>CONTRACTED SERVICES</u>			
All contract services	\$ 915,290	\$ 948,107	\$ (32,817)
<u>OTHER OPERATING EXPENSES</u>			
Training and Staff Development	6,875	10,000	(3,125)
Printing	11,209	1,000	10,209
Other	341,957	463,605	(121,648)
Sub total	360,041	474,605	(114,564)
<u>FIXED ASSETS</u>	-	40,451	(40,451)
Total Expenditures for Service Area	3,058,652	3,377,930	(319,278)
PDA Pass Through Grant Revenue	284,492	382,653	(98,161)
PDA Pass Through Expense	(278,904)	(375,000)	96,096
Excess of Revenue over Expenditures	\$ -	\$ -	\$ -

(concluded)

See independent auditors' report

UNION-SNYDER AGENCY ON AGING, INC

SCHEDULE OF FUNCTIONAL EXPENSES AND COMPARISON TO BUDGET
ACTIVITIES OTHER THAN FOSTER GRANDPARENT (PDA REPORTING)
FOR THE YEAR ENDED JUNE 30, 2017

	ACTIVITIES OTHER THAN FOSTER GRANDPARENT ACTIVITIES	BUDGET OTHER THAN FOSTER GRANDPARENT ACTIVITIES	BUDGET VARIANCE ACTIVITIES OTHER THAN FOSTER GRANDPARENT ACTIVITIES
<u>COST CENTER</u>			
Administration	\$ 347,214	\$ 378,932	\$ (31,718)
Home Delivered Meals	257,973	239,673	18,300
Congregate Meals	96,536	97,271	(735)
Socialization/Recreation/Educational			
Health Promotion	280,863	313,799	(32,936)
Volunteer Services	4,521	6,987	(2,466)
Transportation	47,024	57,763	(10,739)
Legal Assistance	-	500	(500)
Ombudsman	26,909	9,610	17,299
Information and Referral	277,361	371,487	(94,126)
Personal Care	436,002	524,000	(87,998)
Overnight Shelter	-	2,500	(2,500)
Environmental modifications	276	50,000	(49,724)
Medical Equipment Supplies	10,975	10,000	975
Assessments	216,867	223,082	(6,215)
Care Management	668,626	664,502	4,124
Protective Services	264,497	300,568	(36,071)
Domicillary Care	556	1,038	(482)
Guardianship	160	3,000	(2,840)
Consumer Reimbursement	122,292	123,218	(926)
Total Cost Centers for Service Area	3,058,652	3,377,930	(319,278)
PDA Pass Through Expense	278,904	375,000	(96,096)
Total Cost Centers	<u>\$ 3,337,556</u>	<u>\$ 3,752,930</u>	<u>\$ (415,374)</u>

See independent auditors' report

UNION-SNYDER AGENCY ON AGING, INC

SCHEDULE OF FOSTER GRANDPARENT EXPENSES

FOR THE YEAR ENDED JUNE 30, 2017

	FOSTER GRANDPARENT NONFEDERAL	FOSTER GRANDPARENT FEDERAL	FOSTER GRANDPARENT TOTAL
<u>Volunteer Support Services</u>			
Salaries and Wages	\$ 11,784	\$ 88,312	\$ 100,096
Fringe Benefits	7,281	20,049	27,330
Local Travel	495	1,000	1,495
Long Distance Travel	750	700	1,450
Supplies	2,028	4,722	6,750
Contractual Services	13,434	8,300	21,734
Space	7,312	2,000	9,312
Communications	1,976	5,480	7,456
Printing	1,000	1,400	2,400
Trainers and Recruitment	1,000	1,050	2,050
Background Checks	360	450	810
Total Volunteer Support Services	47,420	133,463	180,883
<u>Volunteer Expenses</u>			
Stipends	-	234,337	234,337
Meals	38,200	15,250	53,450
Uniforms	300	245	545
Insurance	175	150	325
Recognition	3,000	3,000	6,000
Travel - Volunteer Reimbursements	14,625	14,625	29,250
Travel - USTA/Cars/NCT	14,625	14,625	29,250
Physical Examinations	3,000	1,050	4,050
Total Volunteer Expenses	73,925	283,282	357,207
Total Expense	\$ 121,345	\$ 416,745	\$ 538,090

See independent auditors' report

UNION-SNYDER AGENCY ON AGING, INC

SCHEDULE OF FOSTER GRANDPARENT EXPENSES AND BUDGET

FOR THE YEAR ENDED JUNE 30, 2017

	FOSTER GRANDPARENT ACTIVITIES	BUDGET FOSTER GRANDPARENT ACTIVITIES	BUDGET VARIANCE FOSTER GRANDPARENT ACTIVITIES
<u>FEDERAL EXPENDITURES</u>			
<u>Federal Volunteer Support Services</u>			
Salaries and Wages	\$ 88,312	\$ 88,312	\$ -
Fringe Benefits	20,049	20,049	-
Local Travel	1,000	1,000	-
Long Distance Travel	700	700	-
Supplies	4,722	4,722	-
Contractual Services	8,300	8,300	-
Communications	5,480	5,480	-
Space	2,000	2,000	-
Printing	1,400	1,400	-
Background Checks	450	450	-
Training and Recruitment	1,050	1,050	-
Total Federal Volunteer Support Services	<u>133,463</u>	<u>133,463</u>	<u>-</u>
 <u>Federal Volunteer Expenses</u>			
Stipends	234,337	276,700	(42,363)
Meals	15,250	15,250	-
Uniforms	245	245	-
Insurance	150	150	-
Recognition	3,000	3,000	-
Travel - Volunteer Reimbursements	14,625	14,625	-
Travel - USTA/Cars/NCT	14,625	14,625	-
Physical Examinations	1,050	1,050	-
Total Federal Volunteer Expenses	<u>283,282</u>	<u>325,645</u>	<u>(42,363)</u>
 Total Federal Expenditures	 <u>416,745</u>	 <u>459,108</u>	 <u>(42,363)</u>

(continued)

See independent auditors' report

UNION-SNYDER AGENCY ON AGING, INC

SCHEDULE OF FOSTER GRANDPARENT EXPENSES AND BUDGET

FOR THE YEAR ENDED JUNE 30, 2017

	FOSTER GRANDPARENT ACTIVITIES	BUDGET FOSTER GRANDPARENT ACTIVITIES	BUDGET VARIANCE FOSTER GRANDPARENT ACTIVITIES
<u>NON FEDERAL EXPENDITURES</u>			
<u>Non Federal Volunteer Support Services</u>			
Salaries and Wages	\$ 11,784	\$ 11,784	\$ -
Fringe Benefits	7,281	17,510	(10,229)
Local Travel	495	495	-
Long Distance Travel	750	750	-
Supplies	2,028	2,028	-
Contractual Services	13,434	34,950	(21,516)
Space	7,312	7,312	-
Communications	1,976	4,000	(2,024)
Printing	1,000	1,000	-
Background Checks	360	408	(48)
Training and Recruitment	1,000	1,000	-
Total Non Federal Volunteer Support Service.	<u>47,420</u>	<u>81,237</u>	<u>(33,817)</u>
 <u>Non Federal Volunteer Expenses</u>			
Stipends	-	5,534	(5,534)
Meals	38,200	48,000	(9,800)
Uniforms	300	300	-
Insurance	175	175	-
Recognition	3,000	3,000	-
Travel - Volunteer Reimbursements	14,625	14,625	-
Travel - USTA/Cars/NCT	14,625	14,625	-
Physical Examinations	3,000	3,000	-
Total Non Federal Volunteer Expenses	<u>73,925</u>	<u>89,259</u>	<u>(15,334)</u>
 Total Non Federal Expenditures	 <u>121,345</u>	 <u>170,496</u>	 <u>(49,151)</u>
 Total Expense	 <u>\$ 538,090</u>	 <u>\$ 629,604</u>	 <u>\$ (91,514)</u>

(concluded)

See independent auditors' report

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 of
Union – Snyder Agency on Aging, Inc

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 Union – Snyder Agency on Aging Inc (a nonprofit organization), which comprise the statement of financial position as of June 30, 2017, and the related statements of activities, and cash flows for the year ended, and the related notes to the financial statements, and have issued our report thereon dated December 4, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Union – Snyder Agency on Aging Inc's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Union – Snyder Agency on Aging Inc's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization'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 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 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 over financial reporting 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 the Union – Snyder Agency on Aging Inc's financial statements are free of 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 organization'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 organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Michael A. Parbith, LLC

Dunmore, Pennsylvania
December 4, 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 of
Union – Snyder Agency on Aging, Inc

Report on Compliance of Each Major Federal Program

We have audited Union – Snyder 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 Union – Snyder Agency on Aging, Inc.'s major federal programs for the year ended June 30, 2017. Union – Snyder Agency on Aging, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Union – Snyder 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 Union – Snyder 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 Union – Snyder Agency on Aging Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, Union – Snyder Agency on Aging, Inc.’s 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 June 30, 2017.

Report Internal Control over Compliance

Management of the Union – Snyder 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 the Union – Snyder 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 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 Union – Snyder 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 control 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 a 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 the 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 weaknesses 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.

Michael A. Barlett, LLC

Dunmore, Pennsylvania
December 4, 2017

UNION-SNYDER AGENCY ON AGING, INC

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2017

A. SUMMARY OF AUDIT RESULTS

1. The independent auditors' report expresses an unmodified opinion on whether the financial statements of the Union-Snyder Agency on Aging, Inc were prepared in accordance with GAAP.
2. No significant deficiencies related to the audit of the financial statements are reported in the independent auditors' report on internal control over financial reporting and on compliance and other matters based on an audit of the financial statements performed in accordance with *Government Auditing Standards*. No material weaknesses are reported.
3. No instances of noncompliance material to the financial statements of Union-Snyder Agency on Aging, Inc, which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No significant deficiencies in internal control over major federal award programs are reported in the independent auditors' report on compliance for each major program and on internal control over compliance required by Uniform Guidance. No material weaknesses are reported.
5. The independent auditors' report on compliance for the major federal award programs for the Union-Snyder Agency on Aging, Inc. expresses an unmodified opinion on all major federal programs.
6. Audit findings that are required to be reported in accordance with 2 CFR section 200.516(a) are reported in the Schedule.
7. The Program tested as a major program was: Foster Grandparent Program CFDA #94.011.
8. The threshold used for distinguishing Type A and B programs was \$750,000.
9. Union Snyder Agency on Aging, Inc. was determined to be a low-risk auditee.

(continued)

UNION-SNYDER AGENCY ON AGING, INC

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FOR THE YEAR ENDED JUNE 30, 2017

B. FINDINGS - FINANCIAL STATEMENT AUDIT

None

C. FINDING AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS AUDIT

Findings: None

Questioned Costs: None

(concluded)

UNION-SNYDER AGENCY ON AGING, INC

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2017

Federal Grantor Pass-Through Grantor Program title	Source Code	Federal CFDA #	Agency/ Pass-Through Number	Grant Beginning Date	Grant Ending Date	Award Amount	Total Received for year	Accrued (Deferred) 7/1/2016	Revenue Recognized	Federal Expenditures	Accrued (Deferred) 6/30/2017
US Department of Health and Human Services Passed through the PA Dept. of Aging:											
Aging Cluster:											
Special Programs for the Aging - Title III, Part B Grants for Supportive Services and Senior Centers	I	93.044	4100034540	7/1/2016	6/30/2017	122,446	122,446	-	122,446	122,446	-
Special Programs for the Aging- Title III, Part C Nutrition Services	I	93.045	4100034540	7/1/2016	6/30/2017	88,106	88,106	-	88,106	88,106	-
Nutrition Services Incentive Program	I	93.053	4100034540	7/1/2016	6/30/2017	34,868	34,868	-	34,868	34,868	-
Total Aging Cluster							245,420	-	245,420	245,420	-
Special Programs for the Aging- Title III, Part D Disease Prevention and Health Promotion Services	I	93.043	4100034540	7/1/2016	6/30/2017	10,457	10,457	-	10,457	10,457	-
Family Caregiver Support Program	I	93.052	4100034540	7/1/2016	6/30/2017	41,091	41,091	-	41,091	41,091	-
State Health Insurance Assistance Program	I	93.324	4100034540	7/1/2016	6/30/2017	10,000	10,000	-	10,000	10,000	-

See accompanying notes to the schedule of expenditures of federal awards

(continued)

UNION-SNYDER AGENCY ON AGING, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

FOR THE YEAR ENDED JUNE 30, 2017											
Federal Grantor Pass-Through Grantor Program title	Source Code	Federal CFDA #	Agency/ Pass-Through Number	Grant Beginning Date	Grant Ending Date	Award Amount	Total Received for year	Accrued (Deferred) 7/1/2016	Revenue Recognized	Federal Expenditures	Accrued (Deferred) 6/30/2017
Special Programs for the Aging- Title VII Long Term Care Ombudsman Services for Older Individuals	I	93.042	4100034540	7/1/2016	6/30/2017	2,550	2,550	-	2,550	2,550	-
	I	93.041	4100034540	7/1/2016	6/30/2017	1,020	1,020	-	1,020	1,020	-
	I	93.071	4100034540	7/1/2016	6/30/2017	21,526	21,526	-	21,526	21,526	-
Medical Assistance Program Passed through the PA Dept. of Aging: Medical Assistance Program	I	93.778	-	7/1/2016	6/30/2017	161,110	161,110	-	161,110	161,110	-
Passed through the PA Dept of Human Services: Medical Assistance Program Total Medical Assistance Program	I	93.778	-	7/1/2016	6/30/2017	39,609	39,609	-	39,609	39,609	-
							200,719	-	200,719	200,719	-
							532,783	-	532,783	532,783	-
Total US Department of Health and Human Services											
Corporation for National and Community Service Foster Grandparent Program	D	94.011	14SFAPA002	7/1/2016	6/30/2017	463,070	463,070	-	463,070	463,070	-
Total Federal Awards							\$ 995,853	\$ -	\$ 995,853	\$ 995,853	\$ -

(concluded)

See accompanying notes to the schedule of expenditures of federal awards

UNION- SNYDER AGENCY ON AGING, INC

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

JUNE 30, 2017

NOTE 1- SUMMARY OF SIGNIFICANT ACCOUNTING POLICES

The Union-Snyder Agency on Aging, Inc (Agency), federally funded grants are audited in accordance with the Uniform Guidance.

Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards includes all significant federally funded grant programs of Agency and has been prepared on the accrual basis of accounting.

Accrued and Deferred Reimbursement

Various reimbursement procedures are used for Federal awards received by Agency. Timing differences may occur between expenditures and reimbursements during a year. Accrued revenues at year-end represent an excess of expenditures over cash reimbursements received. Deferred revenues at year-end represent an excess of cash received over eligible program expenditures. Generally, accrued and deferred amounts caused by timing differences will be reversed in the subsequent year.

Source code:

I - Indirect funding

D- Direct funding

UNION-SNYDER AGENCY ON AGING, INC

SCHEDULE OF PRIOR AUDIT FINDINGS

FOR THE YEAR ENDED JUNE 30, 2017

No audit findings were presented in the Single Audit Report for the year ended June 30, 2016.