

FINNEY COUNTY COMMITTEE ON AGING
Senior Center of Finney County, Meeting Room
907 North 10th, Garden City, KS 67846

AGENDA

Wednesday, October 16, 2019
1:30 pm

CALL TO ORDER.....Kathleen Whitley

APPROVAL OF AGENDA.....Board

PUBLIC COMMENT.....Public

CONSENT AGENDA:

1. Approval of September 23, 2019 minutes
2. Staff reports for September 2019

NEW BUSINESS:

Audit Report 2018.....Gideon Meshesha

TREASURER'S REPORT.....Susan Burgardt

TRANSIT REPORT.....Rhonda Everett

DIRECTOR'S REPORT.....Shari Campbell

OLD BUSINESS:

Approval of TAG recommendations.....Shari Campbell

FCCA: Questions and Comments.

ANNOUNCEMENTS:

EXECUTIVE SESSION:

"Madam Chairperson, I move we recess into executive session to discuss matters of non-elected personnel performance or salary or real property which are deemed confidential. We will reconvene into open meeting in the _____ Room at _____ pm".

ADJOURNMENT

Next FCCA meeting will be Wednesday, November 20 at 1:30 pm.

FINNEY COUNTY COMMITTEE ON AGING

Minutes for September 23, 2019

FCCA PRESENT

Bob Sperling
Sue Knight
Robert Sparks
Kathleen Whitley

Susan Escareno
Dick Monical

STAFF PRESENT

Shari Campbell
Hilary Whiteley
Marcy Duncan
Rhonda Everett
Leslie McCue
Marty Dinkel

Absent: Susan Burgardt
County Commissioner: Dave Jones
Guest(s): Phil Hayes from The Arnold Group

CALL TO ORDER:

Kathleen called the meeting to order at 1:34pm.

APPROVAL OF AGENDA:

Bob moved to approve the agenda as written. Dick seconded. Motion carried.

PUBLIC COMMENT:

Dave commented that The Arnold Group has done presentations at the County.

NEW BUSINESS:

- 1. The Arnold Group – job descriptions, salary schedule and performance reviews:**
Phil Hayes presented the template for job descriptions, the salary schedule, and the templates for performance reviews. Approval of evaluation form tabled until later meeting.

CONSENT AGENDA:

Bob moved to approve the consent agenda. Dick seconded. Motion carried.

TREASURER'S REPORT:

August 2019 report attached. Sue moved to accept the treasurer's report. Robert seconded. Motion carried.

FCCA QUESTIONS AND COMMENTS:

Shari announced that the Del Ray Mounts memorial was for Meals on Wheels, and the Ernie Ortiz memorial will be to the Senior Center. Davita Dialysis also let Shari know that they chose the Senior Center to be the recipient of their donation funds this year. They will also be doing some community service at the Senior Center. Patti also has several openings for drivers for Meals on Wheels.

ANNOUNCEMENTS:

Next FCCA Board meeting will be on Wednesday, October 16, 2019 at 1:30pm.

ADJOURNMENT:

Sue made motion to adjourn at 3:10pm. Bob seconded. Motion carried.

Respectfully submitted,

Kathleen Whitley

Susan Escareno



Monthly Report September, 2019

In September the Meals on Wheels program delivered 1,579 meals to 79 Finney County residents during the 20 days of operation. The cost to St. Catherine's Hospital was \$5,684.40. There were 671 meals delivered to 29 low income clients with a cost of \$2,259.00.

We drove the CRV, 576 miles and delivered to 10 clients on the county route daily. We spent \$54.58 in gas and \$22.00 in car washes.

Delivering meals through the month of September was RSVP, American Warrior, Black Hills Energy, Homestead Assisted Living and Duane Riley.

In September, Meals on Wheels received \$2,100.00 from United Way. March for Meals on Wheels donations was \$1,050.00. Year to date the March for Meals on Wheels Campaign total is \$30,722.45.

Respectfully submitted,

Patti Thummel

RSVP
September 2019

Our funding contract with United Way requires us to give back to their campaign. I gave presentations at USD 457 Transportation and at Tyson for new hires. Due to the fire at Tyson we will not be doing the pledge cards this year or going out to the plant to help with the drive. We continue to help individuals with ordering medicine, reviewing letters or other matters they don't understand. I met with Sarah Shrimplin to plan the year for our Community Service Club and met with Susan Escareno to plan for "Santa's for Seniors". I signed Garden City Arts as a new site station.

We held our 3rd annual 9/11 Breakfast. We had biscuits and gravy, egg casserole, fruit, homemade cinnamon rolls and muffins. We had 77 first responders attend. Some mentioned they thought of the breakfast all night and couldn't wait to have cinnamon rolls. A great time was had by all.

Volunteers collated mailings, programs, information packets for the following sites: High Plains Public Radio, St. Catherine Hospital, and Trinity Lutheran Church. Volunteers delivered Meals on Wheels the week of September 2nd – 6th. A couple of volunteers helped Garden City Arts make skeleton molds.

Volunteers remain active serving as receptionists, host's and patient reps for: St. Catherine Hospital, Benincasa, Senior Center, Belles Gift Nook, Kansas Children's Service League, Catholic Charities, Finney County Historical Society to mention a few. They helped disburse food boxes for Emmaus House and Commodities. Continue to crochet/knit hats and scarves for our Warm Buddies program, prepare tax returns and Companion Outreach.



Marty Dinkel
RSVP Director

Budget - Sept 2019 - Current Year
7/1/2019 through 6/30/2020 Using 2019 -2020 Budget

10/8/2019

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Category Description	7/1/2019 Actual	- Budget	6/30/2020 Difference
INCOME			
CASH CARRY OVER	0.00	5,599.00	-5,599.00
FCCA	6,250.00	23,400.00	-17,150.00
Federal	19,607.79	47,500.00	-27,892.21
United Way	4,212.00	18,720.00	-14,508.00
TOTAL INCOME	30,069.79	95,219.00	-65,149.21
EXPENSES			
9 11 EVENT EXPENSE	-17.72	0.00	17.72
CONTRACTUAL	129.03	978.00	848.97
DUES	0.00	200.00	200.00
FICA	1,393.85	5,656.00	4,262.15
INTERGENERATIONAL PROGRAMS	100.27	800.00	699.73
LD Travel	1,101.94	2,800.00	1,698.06
Office Insuranc	0.00	800.00	800.00
Phone	806.97	2,500.00	1,693.03
Postage	91.88	450.00	358.12
Printing	0.00	512.00	512.00
Recognition	0.00	1,000.00	1,000.00
RETIREMENT	489.65	1,911.00	1,421.35
Salaries	16,320.99	63,706.00	47,385.01
Staff Insurance	2,550.00	10,220.00	7,670.00
Supplies	233.39	2,016.00	1,782.61
Vol. Travel	0.00	200.00	200.00
Volunteer Ins.	0.00	1,000.00	1,000.00
Workers Comp.	0.00	470.00	470.00
TOTAL EXPENSES	23,200.25	95,219.00	72,018.75
OVERALL TOTAL	6,869.54	0.00	6,869.54

8:42 AM
10/14/19
Accrual Basis

Finney County Committee on Aging, Inc.
Balance Sheet
As of September 30, 2019

	Sep 30, 19	Sep 30, 18
ASSETS		
Current Assets		
Checking/Savings		
10000 · WSB Checking	329,783.76	314,060.84
10004 · American State Bank MoneyMarket	118,170.02	117,447.39
10005 · Kearny Co / GC State MMDA	98,423.07	97,831.23
10100 · Petty Cash		
10001 · Petty Cash - Senior Center	200.00	106.59
10002 · Petty Cash - Transit	129.08	129.08
Total 10100 · Petty Cash	329.08	235.67
10400 · Golden Plains Credit Union		
10009 · GPCU CL 24mo CD 2/17	110,437.32	109,459.38
10014 · GPCU 67527002 CD	114.45	114.33
Total 10400 · Golden Plains Credit Union	110,551.77	109,573.71
10500 · Edward Jones		
10501 · USB Bank USA-669-18564-1-0 MOW	11,130.19	11,130.19
10502 · CAPTL One-669-18564-1-0 MOW	10,075.40	10,075.40
10503 · CASH 669-18564-1-0 MOW	2.42	2.42
10521 · CAPTL ONE-669-18565-1-9 TRANSIT	24,117.63	24,117.63
10522 · UBS BANK-669-18565-1-9 TRANSIT	24,094.58	24,094.58
10523 · CASH 669-18565-1-9 TRANSIT	682.22	682.22
Total 10500 · Edward Jones	70,102.44	70,102.44
10600 · Valley State Bank		
10601 · Finney County 12 mth CD 3101097	124,935.90	124,166.24
10602 · MOW 12 mth CD 3101098	31,233.98	31,041.56
Total 10600 · Valley State Bank	156,169.88	155,207.80
Total Checking/Savings	883,530.02	864,459.08
Total Current Assets	883,530.02	864,459.08
Fixed Assets		
15161 · Land, at cost	717,668.12	717,668.12
15164 · Bldg & Outside Improvements		
15165 · Bldg & Outside Improvements	2,097,587.76	2,082,595.76
15166 · Accumulated Depreciation (Bldg)	-797,845.33	-797,845.33
Total 15164 · Bldg & Outside Improvements	1,299,742.43	1,284,750.43
15000 · Furniture and Equipment		
15170 · Furniture and Equipment	220,564.36	220,564.36
15171 · Accumulated Depreciation (F&E)	-201,263.80	-201,263.80
Total 15000 · Furniture and Equipment	19,300.56	19,300.56
16400 · Vehicles		
15175 · Vehicles, at cost	1,355,208.72	1,123,249.52
15176 · Accumulated Depreciation	-798,852.69	-798,852.69

8:42 AM

Finney County Committee on Aging, Inc.

10/14/19

Balance Sheet

Accrual Basis

As of September 30, 2019

	Sep 30, 19	Sep 30, 18
Total 16400 · Vehicles	556,356.03	324,396.83
Total Fixed Assets	2,593,067.14	2,346,115.94
TOTAL ASSETS	3,476,597.16	3,210,575.02
LIABILITIES & EQUITY		
Liabilities		
Current Liabilities		
Other Current Liabilities		
21900 · Direct Deposit Liabilities	23.43	23.43
22000 · Deferred revenues		
22230 · Deferred County Tax	88,000.02	87,499.97
Total 22000 · Deferred revenues	88,000.02	87,499.97
24000 · Payroll Liabilities		
24218 · Vision Care Liability	36.60	118.66
24100 · 941 Taxes Payable	8.39	8.39
24206 · KS Withholding Tax Liabilities	-2.00	-2.00
24207 · KS Unemployment Liability	-24.13	91.94
24213 · Child Income Withholding	-238.50	-238.50
24215 · FSA Liability	129.94	129.94
24216 · AFLAC liability	0.04	-0.01
24217 · SIMPLE Liability	0.86	0.86
Total 24000 · Payroll Liabilities	-88.80	109.28
Total Other Current Liabilities	87,934.65	87,632.68
Total Current Liabilities	87,934.65	87,632.68
Total Liabilities	87,934.65	87,632.68
Equity		
31500 · Temp. Restricted Net Assets		
31510 · Restricted FiCo Cash Carryover	96,397.71	96,397.71
31511 · Restricted FiCo Bus Replacement	69,429.26	69,429.26
31512 · Restricted CL Carryover-CD	75,045.65	75,045.65
31513 · Restricted Nutrition Reserve	23,338.27	23,338.27
31514 · Restricted Beeline Carry Over	44,755.48	44,755.48
31515 · Restricted CL Bus Reserve	63,749.82	63,749.82
31520 · KDOT ARRA Buses	108,204.24	108,204.24
31522 · Restricted Cap Improve Reserve	87,163.63	87,163.63
31524 · Restricted MOW Reserve	35,307.00	35,307.00
31526 · Restricted Bus Barn Reserve	12,569.31	12,569.31
Total 31500 · Temp. Restricted Net Assets	615,960.37	615,960.37
32000 · Unrestricted Net Assets	2,654,945.76	2,382,832.84
Net Income	117,756.38	124,149.13
Total Equity	3,388,662.51	3,122,942.34
TOTAL LIABILITIES & EQUITY	3,476,597.16	3,210,575.02

Finney County Committee on Aging, Inc.
Profit & Loss Month Comparison
September 2019

	Sep 19	Sep 18
Ordinary Income/Expense		
Income		
40000 · Grants / Contracts		
40001 · Finney County Mill Levy	29,333.34	29,166.67
40003 · City of Dodge City Contract	4,436.15	0.00
40004 · KDOT	54,067.71	53,952.11
40005 · ElderCare / Nutrition	495.50	435.67
40007 · Meals on Wheels		
40007.1 · MOW United Way	2,100.00	2,083.33
Total 40007 · Meals on Wheels	2,100.00	2,083.33
Total 40000 · Grants / Contracts	90,432.70	85,637.78
41000 · Local Match		
41001 · Finney County Local Match	330.00	140.00
41002 · Garden City Local Match	310.00	3,166.59
Total 41000 · Local Match	640.00	3,306.59
47200 · Program Income		
43002 · Transit Fares	3,092.49	3,325.10
43003 · Meals on Wheels Fees	3,845.10	3,819.44
43005 · SC Building Rent Income	700.00	0.00
Total 47200 · Program Income	7,637.59	7,144.54
43500 · Donation / Memorial Income		
43501 · SC Program Donations	514.50	72.36
43503 · MOW Donations / Memorial	1,456.60	110.00
Total 43500 · Donation / Memorial Income	1,971.10	182.36
44000 · Other Revenue (Nonmatch)		
44030 · Bounced Checks Income	5.00	0.00
44005 · Interest and Dividends	259.39	231.09
44010 · Insurance Reimbursement	0.00	1,528.15
Total 44000 · Other Revenue (Nonmatch)	264.39	1,759.24
Total Income	100,945.78	98,030.51
Gross Profit	100,945.78	98,030.51
Expense		
60000 · Payroll Expenses		
60001 · Salaries & Wages		
60002 · Salaries & Wages Administration	23,071.60	9,420.84
60003 · Transit Wages		
60004 · Driver Hourly	31,526.85	30,132.55
60005 · Dispatch Hourly	11,189.32	12,011.21
60007 · Mechanic Hourly	688.45	725.00
Total 60003 · Transit Wages	43,404.62	42,868.76
60010 · Senior Center Hourly	6,885.08	8,798.84
60015 · Paid Time Off		
60017 · Paid Time Off - Vacation	449.10	0.00
60016 · Paid Time Off - Sick	469.88	0.00
60015 · Paid Time Off - Other	0.00	972.74
Total 60015 · Paid Time Off	918.98	972.74
60020 · Holiday Wages	2,498.50	2,891.91
Total 60001 · Salaries & Wages	76,778.78	64,953.09
60100 · Payroll Taxes		
60101 · FICA / Medicare Taxes	5,813.18	4,929.77
60102 · KS Unemployment	12.00	35.79

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Accrual Basis

Finney County Committee on Aging, Inc. **Profit & Loss Month Comparison** **September 2019**

	Sep 19	Sep 18
Total 60100 · Payroll Taxes	5,825.18	4,965.56
60200 · Employee Benefits		
60202 · Retirement	1,796.93	1,298.22
Total 60200 · Employee Benefits	1,796.93	1,298.22
60300 · Workers compensation	0.00	1,673.10
60000 · Payroll Expenses - Other	0.00	0.00
Total 60000 · Payroll Expenses	84,400.89	72,889.97
60900 · Advertising	617.48	321.60
62100 · Contract Services		
62110 · Accounting Fees	76.27	71.91
62150 · Purchased Services	6,681.90	6,333.75
Total 62100 · Contract Services	6,758.17	6,405.66
62800 · Facilities and Equipment		
62840 · Equip Rental and Maintenance	0.00	125.29
62870 · Property & Liability Insurance	567.00	2,257.28
62880 · Facility Repairs / Maintenance		
62882 · Facility Maintenance	1,467.27	1,034.33
62881 · Facility Repairs	0.00	-10,514.40
Total 62880 · Facility Repairs / Maintenance	1,467.27	-9,480.07
62885 · Building Supplies	35.79	17.01
62890 · Utilities	3,515.53	3,252.26
Total 62800 · Facilities and Equipment	5,585.59	-3,828.23
63000 · Office Expenses		
63005 · Dues and subscriptions	115.00	0.00
63010 · Postage / Mailing Service	0.00	70.47
63020 · Office Supplies	63.21	143.54
63030 · Computer Hardware / Software	1,000.35	0.00
63000 · Office Expenses - Other	47.87	0.00
Total 63000 · Office Expenses	1,226.43	214.01
64000 · Vehicle Related Expenses		
64109 · Vehicle Repairs/Maintenance		
64111 · Vehicle Maintenance	2,872.58	988.40
64110 · Vehicle Repairs	4,701.37	2,537.14
Total 64109 · Vehicle Repairs/Maintenance	7,573.95	3,525.54
64100 · Vehicle Insurance	0.00	2,048.66
64105 · Fuel	9,337.49	7,817.35
64112 · Bus & Driver Supplies	31.82	66.11
Total 64000 · Vehicle Related Expenses	16,943.26	13,457.66
65000 · Communications	638.46	109.37
65100 · Other Types of Expenses		
65160 · Miscellaneous Expense	35.41	13.07
65185 · Drug / Phys / Vaccine / MVR	0.00	80.00
Total 65100 · Other Types of Expenses	35.41	93.07
66000 · Dept. Expenses		
66010 · Program Supplies	567.30	173.35
66011 · Nutrition Supplies	51.50	177.87
66012 · Meals on Wheels Supplies	189.93	0.00
Total 66000 · Dept. Expenses	808.73	351.22
68300 · Travel and Meetings		
68320 · Travel / Fuel / Meals / Lodging	1,939.75	630.74

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Accrual Basis

Finney County Committee on Aging, Inc.
Profit & Loss Month Comparison
September 2019

	Sep 19	Sep 18
Total 68300 · Travel and Meetings	1,939.75	630.74
69010 · Bank / Interest Fees	3.00	8.00
Total Expense	118,957.17	90,653.07
Net Ordinary Income	-18,011.39	7,377.44
Net Income	-18,011.39	7,377.44

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10/14/19

Accrual Basis

Finney County Committee on Aging, Inc.
Profit & Loss YTD Comparison
 January through September 2019

	Jan - Sep 19	Jan - Sep 18
Ordinary Income/Expense		
Income		
40000 · Grants / Contracts		
40001 · Finney County Mill Levy	263,999.98	262,500.03
40002 · City of Garden City Contract	215,787.18	96,390.91
40003 · City of Dodge City Contract	46,966.92	54,191.13
40004 · KDOT	539,091.36	602,750.04
40005 · ElderCare / Nutrition	3,553.62	2,935.68
40006 · Programming	11,296.68	0.00
40007 · Meals on Wheels		
40007.5 · MOW Garden City Company	3,000.00	3,000.00
40007.4 · MOW City of GC Community Grant	0.00	7,000.00
40007.3 · MOW Mary Jo Williams	28,000.00	28,000.00
40007.2 · MOW Finnup Foundation	18,000.00	17,000.00
40007.1 · MOW United Way	18,900.00	18,750.01
40007 · Meals on Wheels - Other	0.00	0.00
Total 40007 · Meals on Wheels	67,900.00	73,750.01
40000 · Grants / Contracts - Other	0.00	0.00
Total 40000 · Grants / Contracts	1,148,595.74	1,092,517.80
41000 · Local Match		
41001 · Finney County Local Match	2,208.00	1,785.00
41002 · Garden City Local Match	3,345.00	6,406.59
41007 · Beeline Local Match	0.00	16,309.85
Total 41000 · Local Match	5,553.00	24,501.44
47200 · Program Income		
43002 · Transit Fares	29,822.80	29,170.68
43003 · Meals on Wheels Fees	32,355.17	34,793.86
43004 · Nutrition Supplies Reimbursement	0.00	319.36
43005 · SC Building Rent Income	3,843.00	1,804.75
Total 47200 · Program Income	66,020.97	66,088.65
43500 · Donation / Memorial Income		
43501 · SC Program Donations	2,987.42	23,918.43
43502 · Transit Donations	164.00	0.00
43503 · MOW Donations / Memorial	32,491.15	32,108.50
43504 · Nutrition Donations	0.00	471.00
Total 43500 · Donation / Memorial Income	35,642.57	56,497.93
44000 · Other Revenue (Nonmatch)		
44030 · Bounced Checks Income	0.00	0.00
44005 · Interest and Dividends	3,602.94	4,196.39
44010 · Insurance Reimbursement	16,123.41	7,599.27
44020 · Misc. Income	40.00	0.00
44100 · Misc. Reimbursement	50.00	25.00
Total 44000 · Other Revenue (Nonmatch)	19,816.35	11,820.66
48095 · Gain / Loss Sale of Assets	1.00	12,500.00
Total Income	1,275,629.63	1,263,926.48
Gross Profit	1,275,629.63	1,263,926.48
Expense		
60000 · Payroll Expenses		
60001 · Salaries & Wages		
60002 · Salaries & Wages Administration	202,160.20	109,720.11
60003 · Transit Wages		
60004 · Driver Hourly	285,619.39	282,426.25
60005 · Dispatch Hourly	96,439.59	115,725.14
60006 · Administrative Dispatch Wages	0.00	44,708.64

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10/14/19

Accrual Basis

Finney County Committee on Aging, Inc.
Profit & Loss YTD Comparison
January through September 2019

	Jan - Sep 19	Jan - Sep 18
60007 · Mechanic Hourly	4,680.53	8,364.60
Total 60003 · Transit Wages	386,739.51	451,224.63
60010 · Senior Center Hourly	81,674.19	67,943.13
60015 · Paid Time Off		
60019 · Paid Time Off - Jury Duty	193.16	0.00
60018 · Paid Time Off - Weather	7,494.36	0.00
60017 · Paid Time Off - Vacation	5,281.37	0.00
60016 · Paid Time Off - Sick	4,787.56	0.00
60015 · Paid Time Off - Other	0.00	17,519.55
Total 60015 · Paid Time Off	17,756.45	17,519.55
60020 · Holiday Wages	19,629.73	16,362.49
60001 · Salaries & Wages - Other	0.00	0.00
Total 60001 · Salaries & Wages	707,960.08	662,769.91
60100 · Payroll Taxes		
60101 · FICA / Medicare Taxes	53,613.49	50,357.70
60102 · KS Unemployment	444.35	963.31
Total 60100 · Payroll Taxes	54,057.84	51,321.01
60200 · Employee Benefits		
60202 · Retirement	16,447.08	12,039.32
Total 60200 · Employee Benefits	16,447.08	12,039.32
60300 · Workers compensation	10,080.00	15,057.90
60000 · Payroll Expenses - Other	40.00	274.27
Total 60000 · Payroll Expenses	788,585.00	741,462.41
60900 · Advertising	6,916.20	4,635.03
62100 · Contract Services		
62170 · Consulting Fees	2,388.00	0.00
62160 · Reveal Software Contract	38,851.33	37,001.27
62110 · Accounting Fees	1,172.34	228.79
62120 · Audit fees	8,000.00	10,075.00
62140 · Legal Fees	0.00	40.00
62150 · Purchased Services	55,823.97	70,646.53
Total 62100 · Contract Services	106,235.64	117,991.59
62800 · Facilities and Equipment		
62840 · Equip Rental and Maintenance	1,622.69	250.58
62870 · Property & Liability Insurance	15,740.33	20,913.02
62880 · Facility Repairs / Maintenance		
62882 · Facility Maintenance	21,071.26	5,096.56
62881 · Facility Repairs	4,134.11	5,593.72
62880 · Facility Repairs / Maintenance - Other	0.00	7,539.20
Total 62880 · Facility Repairs / Maintenance	25,205.37	18,229.48
62885 · Building Supplies	2,362.23	1,771.82
62890 · Utilities	27,793.79	26,412.14
Total 62800 · Facilities and Equipment	72,724.41	67,577.04
63000 · Office Expenses		
63005 · Dues and subscriptions	1,060.57	616.24
63010 · Postage / Mailing Service	1,643.72	1,379.18
63020 · Office Supplies	6,122.00	8,790.98
63025 · Insurance-Directors & Officers	1,271.00	1,331.00
63030 · Computer Hardware / Software	2,043.76	1,592.26
63000 · Office Expenses - Other	47.87	0.00
Total 63000 · Office Expenses	12,188.92	13,709.66

8:45 AM

10/14/19

Accrual Basis

Finney County Committee on Aging, Inc.
Profit & Loss YTD Comparison
 January through September 2019

	Jan - Sep 19	Jan - Sep 18
64000 · Vehicle Related Expenses		
64109 · Vehicle Repairs/Maintenance		
64111 · Vehicle Maintenance	14,559.33	12,215.76
64110 · Vehicle Repairs	32,206.59	50,169.48
Total 64109 · Vehicle Repairs/Maintenance	46,765.92	62,385.24
64100 · Vehicle Insurance	16,245.00	19,165.56
64105 · Fuel	64,884.76	66,738.57
64112 · Bus & Driver Supplies	227.34	832.76
64113 · Shop / Mechanic Equipment	373.94	2,155.51
64115 · Tags, Taxes, and Fees	3,351.50	852.69
Total 64000 · Vehicle Related Expenses	131,848.46	152,130.33
65000 · Communications	5,737.80	3,942.04
65100 · Other Types of Expenses		
65160 · Miscellaneous Expense	1,942.30	2,668.05
65170 · Uniforms	152.57	354.00
65185 · Drug / Phys / Vaccine / MVR		
65189 · Physicals	1,520.00	0.00
65187 · MVR	342.50	0.00
65186 · Drug Testing	210.00	0.00
65185 · Drug / Phys / Vaccine / MVR - Other	0.00	1,740.00
Total 65185 · Drug / Phys / Vaccine / MVR	2,072.50	1,740.00
65195 · RSVP Grant	18,750.00	12,900.00
Total 65100 · Other Types of Expenses	22,917.37	17,662.05
66000 · Dept. Expenses		
66010 · Program Supplies	4,285.10	1,047.67
66011 · Nutrition Supplies	1,026.61	639.27
66012 · Meals on Wheels Supplies	1,086.25	2,044.07
66015 · Beeline Fares / Freight	0.00	12,473.71
Total 66000 · Dept. Expenses	6,397.96	16,204.72
68300 · Travel and Meetings		
68310 · Conference or Convention	870.00	206.96
68315 · Education		
68316 · RTAP Training	90.00	315.00
68315 · Education - Other	298.00	625.00
Total 68315 · Education	388.00	940.00
68320 · Travel / Fuel / Meals / Lodging	2,954.80	3,080.33
Total 68300 · Travel and Meetings	4,212.80	4,227.29
69010 · Bank / Interest Fees	108.69	235.19
Total Expense	1,157,873.25	1,139,777.35
Net Ordinary Income	117,756.38	124,149.13
Net Income	117,756.38	124,149.13

Finney County Committee on Aging, Inc.
Profit & Loss Budget vs. Actual
 January through September 2019

	Jan - Sep 19	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
40000 · Grants / Contracts				
40001 · Finney County Mill Levy	263,999.98	352,000.00	-88,000.02	75.0%
40002 · City of Garden City Contract	215,787.18	258,268.00	-42,480.82	83.6%
40003 · City of Dodge City Contract	46,966.92	91,198.00	-44,231.08	51.5%
40004 · KDOT	539,091.36	972,518.00	-433,426.64	55.4%
40005 · ElderCare / Nutrition	3,553.62	2,500.00	1,053.62	142.1%
40006 · Programming	11,296.68			
40007 · Meals on Wheels				
40007.5 · MOW Garden City Company	3,000.00			
40007.3 · MOW Mary Jo Williams	28,000.00			
40007.2 · MOW Finnup Foundation	18,000.00			
40007.1 · MOW United Way	18,900.00			
40007 · Meals on Wheels - Other	0.00	77,000.00	-77,000.00	0.0%
Total 40007 · Meals on Wheels	67,900.00	77,000.00	-9,100.00	88.2%
Total 40000 · Grants / Contracts	1,148,595.74	1,753,484.00	-604,888.26	65.5%
41000 · Local Match				
41001 · Finney County Local Match	2,208.00	3,000.00	-792.00	73.6%
41002 · Garden City Local Match	3,345.00	8,000.00	-4,655.00	41.8%
Total 41000 · Local Match	5,553.00	11,000.00	-5,447.00	50.5%
47200 · Program Income				
43002 · Transit Fares	29,822.80	38,000.00	-8,177.20	78.5%
43003 · Meals on Wheels Fees	32,355.17	66,600.00	-34,244.83	48.6%
43005 · SC Building Rent Income	3,843.00	8,000.00	-4,157.00	48.0%
Total 47200 · Program Income	66,020.97	112,600.00	-46,579.03	58.6%
43500 · Donation / Memorial Income				
43501 · SC Program Donations	2,987.42	10,000.00	-7,012.58	29.9%
43502 · Transit Donations	164.00	1,000.00	-836.00	16.4%
43503 · MOW Donations / Memorial	32,491.15	25,000.00	7,491.15	130.0%
43504 · Nutrition Donations	0.00	1,700.00	-1,700.00	0.0%
43505 · Building Donations / Memorials	0.00	5,500.00	-5,500.00	0.0%
Total 43500 · Donation / Memorial Income	35,642.57	43,200.00	-7,557.43	82.5%
44000 · Other Revenue (Nonmatch)				
44030 · Bounced Checks Income	0.00			
44005 · Interest and Dividends	3,602.94	1,550.00	2,052.94	232.4%
44010 · Insurance Reimbursement	16,123.41			
44020 · Misc. Income	40.00			
44100 · Misc. Reimbursement	50.00			
Total 44000 · Other Revenue (Nonmatch)	19,816.35	1,550.00	18,266.35	1,278.5%
48095 · Gain / Loss Sale of Assets	1.00			
49000 · Prior Years Carryover	0.00	30,000.00	-30,000.00	0.0%
Total Income	1,275,629.63	1,951,834.00	-676,204.37	65.4%
Gross Profit	1,275,629.63	1,951,834.00	-676,204.37	65.4%
Expense				
60000 · Payroll Expenses				
60001 · Salaries & Wages				
60002 · Salaries & Wages Administration	202,160.20			
60003 · Transit Wages				
60004 · Driver Hourly	285,619.39			
60005 · Dispatch Hourly	96,439.59			
60007 · Mechanic Hourly	4,680.53			
Total 60003 · Transit Wages	386,739.51			
60010 · Senior Center Hourly	81,674.19			
60015 · Paid Time Off				
60019 · Paid Time Off - Jury Duty	193.16			
60018 · Paid Time Off - Weather	7,494.36			
60017 · Paid Time Off - Vacation	5,281.37			
60016 · Paid Time Off - Sick	4,787.56			
Total 60015 · Paid Time Off	17,756.45			
60020 · Holiday Wages	19,629.73			
60001 · Salaries & Wages - Other	0.00	1,155,962.00	-1,155,962.00	0.0%

Finney County Committee on Aging, Inc.
Profit & Loss Budget vs. Actual
 January through September 2019

	Jan - Sep 19	Budget	\$ Over Budget	% of Budget
Total 60001 · Salaries & Wages	707,960.08	1,155,962.00	-448,001.92	61.2%
60100 · Payroll Taxes				
60101 · FICA / Medicare Taxes	53,613.49			
60102 · KS Unemployment	444.35			
Total 60100 · Payroll Taxes	54,057.84			
60200 · Employee Benefits				
60202 · Retirement	16,447.08			
Total 60200 · Employee Benefits	16,447.08			
60300 · Workers compensation	10,080.00			
60000 · Payroll Expenses - Other	40.00			
Total 60000 · Payroll Expenses	788,585.00	1,155,962.00	-367,377.00	68.2%
60900 · Advertising	6,916.20	10,900.00	-3,983.80	63.5%
62100 · Contract Services				
62170 · Consulting Fees	2,388.00			
62160 · Reveal Software Contract	38,851.33			
62110 · Accounting Fees	1,172.34			
62120 · Audit fees	8,000.00	7,440.00	560.00	107.5%
62150 · Purchased Services	55,823.97	146,000.00	-90,176.03	38.2%
Total 62100 · Contract Services	106,235.64	153,440.00	-47,204.36	69.2%
62800 · Facilities and Equipment				
62840 · Equip Rental and Maintenance	1,622.69	500.00	1,122.69	324.5%
62870 · Property & Liability Insurance	15,740.33	27,085.00	-11,344.67	58.1%
62880 · Facility Repairs / Maintenance				
62882 · Facility Maintenance	21,071.26			
62881 · Facility Repairs	4,134.11			
62880 · Facility Repairs / Maintenance - Other	0.00	33,987.00	-33,987.00	0.0%
Total 62880 · Facility Repairs / Maintenance	25,205.37	33,987.00	-8,781.63	74.2%
62885 · Building Supplies	2,362.23	5,000.00	-2,637.77	47.2%
62890 · Utilities	27,793.79	36,805.00	-9,011.21	75.5%
Total 62800 · Facilities and Equipment	72,724.41	103,377.00	-30,652.59	70.3%
63000 · Office Expenses				
63005 · Dues and subscriptions	1,060.57	5,000.00	-3,939.43	21.2%
63010 · Postage / Mailing Service	1,643.72			
63020 · Office Supplies	6,122.00	19,085.00	-12,963.00	32.1%
63025 · Insurance-Directors & Officers	1,271.00			
63030 · Computer Hardware / Software	2,043.76			
63000 · Office Expenses - Other	47.87			
Total 63000 · Office Expenses	12,188.92	24,085.00	-11,896.08	50.6%
64000 · Vehicle Related Expenses				
64109 · Vehicle Repairs/Maintenance				
64111 · Vehicle Maintenance	14,559.33			
64110 · Vehicle Repairs	32,206.59			
64109 · Vehicle Repairs/Maintenance - Other	0.00	62,000.00	-62,000.00	0.0%
Total 64109 · Vehicle Repairs/Maintenance	46,765.92	62,000.00	-15,234.08	75.4%
64100 · Vehicle Insurance	16,245.00	25,900.00	-9,655.00	62.7%
64105 · Fuel	64,884.76	154,900.00	-90,015.24	41.9%
64112 · Bus & Driver Supplies	227.34			
64113 · Shop / Mechanic Equipment	373.94			
64115 · Tags, Taxes, and Fees	3,351.50			
Total 64000 · Vehicle Related Expenses	131,848.46	242,800.00	-110,951.54	54.3%
65000 · Communications	5,737.80	5,570.00	167.80	103.0%
65100 · Other Types of Expenses				
65160 · Miscellaneous Expense	1,942.30	42,225.00	-40,282.70	4.6%
65170 · Uniforms	152.57	5,000.00	-4,847.43	3.1%
65185 · Drug / Phys / Vaccine / MVR				
65189 · Physicals	1,520.00			
65187 · MVR	342.50			
65186 · Drug Testing	210.00			
65185 · Drug / Phys / Vaccine / MVR - Other	0.00	675.00	-675.00	0.0%
Total 65185 · Drug / Phys / Vaccine / MVR	2,072.50	675.00	1,397.50	307.0%

Finney County Committee on Aging, Inc.
Profit & Loss Budget vs. Actual
 January through September 2019

	Jan - Sep 19	Budget	\$ Over Budget	% of Budget
65195 · RSVP Grant	18,750.00	25,000.00	-6,250.00	75.0%
Total 65100 · Other Types of Expenses	22,917.37	72,900.00	-49,982.63	31.4%
66000 · Dept. Expenses				
66010 · Program Supplies	4,285.10	9,750.00	-5,464.90	43.9%
66011 · Nutrition Supplies	1,026.61	2,000.00	-973.39	51.3%
66012 · Meals on Wheels Supplies	1,086.25	1,600.00	-513.75	67.9%
Total 66000 · Dept. Expenses	6,397.96	13,350.00	-6,952.04	47.9%
68300 · Travel and Meetings				
68310 · Conference or Convention	870.00			
68315 · Education				
68316 · RTAP Training	90.00			
68315 · Education - Other	298.00	7,300.00	-7,002.00	4.1%
Total 68315 · Education	388.00	7,300.00	-6,912.00	5.3%
68320 · Travel / Fuel / Meals / Lodging	2,954.80			
68300 · Travel and Meetings - Other	0.00	4,150.00	-4,150.00	0.0%
Total 68300 · Travel and Meetings	4,212.80	11,450.00	-7,237.20	36.8%
69010 · Bank / Interest Fees	108.69			
Total Expense	1,157,873.25	1,793,834.00	-635,960.75	64.5%
Net Ordinary Income	117,756.38	158,000.00	-40,243.62	74.5%
Other Income/Expense				
Other Expense				
80100 · Capital Purchases				
80140 · Capital Purchase - Vehicle	0.00	158,000.00	-158,000.00	0.0%
Total 80100 · Capital Purchases	0.00	158,000.00	-158,000.00	0.0%
Total Other Expense	0.00	158,000.00	-158,000.00	0.0%
Net Other Income	0.00	-158,000.00	158,000.00	0.0%
Net Income	117,756.38	0.00	117,756.38	100.0%

Finney County Committee on Aging, Inc.

Independent Auditor's Reports and Financial Statements
For the year ended December 31, 2018

Finney County Committee on Aging, Inc.

December 31, 2018

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Finney County Committee on Aging, Inc.
Garden City, Kansas

We have audited the accompanying financial statements of Finney County Committee on Aging, Inc. (a nonprofit corporation), which comprise the statement of assets, liabilities, and net assets as of December 31, 2018, and the related statement of revenue and expenses, statement of functional expenses, and statement of 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 modified-cash basis of accounting as described in Note 1; this includes determining that the modified cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for 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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from 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.

Board of Directors
Finney County Committee on Aging, Inc.

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Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the statement of assets, liabilities, and net assets of Finney County Committee on Aging, Inc. as of December 31, 2018, and the changes in its net assets and its cash flows for the year then ended in accordance with modified-cash basis of accounting as described in Note 1.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the modified-cash basis of accounting, which is the basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

CMA Group LLC

Overland Park, Kansas
July 17, 2019

Finney County Committee on Aging, Inc.
Statement of Assets, Liabilities, and Net Assets-Modified Cash Basis
For the Year Ended December 31, 2018

Assets

Current Assets

Cash and Cash Equivalent (Note 2)	\$ 358,871
Investment in Certificate of Deposit (Note 3)	<u>336,629</u>

Total Current Assets	695,500
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Property & Equipment (Note 4)

Land	717,668
Building & Improvements, Net	1,236,798
Furniture & Equipment, Net	6,085
Vehicles, Net	<u>479,908</u>

Total Property & Equipment	<u>2,440,459</u>
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Total Assets	<u><u>\$3,135,959</u></u>
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Liabilities And Net Assets

Liabilities	<u>-</u>
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Net Assets (Note 6)

Without Donor Restriction	2,820,064
With Donor Restriction	<u>315,895</u>

Total Net Assets	<u>3,135,959</u>
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Total Liabilities and Net Assets	<u><u>\$3,135,959</u></u>
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Finney County Committee on Aging, Inc.

Statement of Revenue and Expenses-Modified Cash Basis

For the Year Ended December 31, 2018

	Without Donor Restrictions	With Donor Restrictions	Total
Contributions:			
Finney County Mill Levy	\$ 350,000	\$ -	\$ 350,000
City of Garden City	121,933	-	121,933
City of Dodge City	67,256	-	67,256
KDOT transit program reimbursement	764,690	-	764,690
Grants and Support:			
KDOT transit grant	-	172,621	172,621
Eldercare/Nutrition	3,919	-	3,919
Other Support	55,000	-	55,000
United Way- MOW	25,000	-	25,000
Donations	67,520	-	67,520
Fees:			
Local match and transit fares	65,227	-	65,227
Senior Center Building Rent and other fees	3,756	-	3,756
Meals and Wheels	44,487	-	44,487
Other revenues:			
Gain sales of fixed asset	-	12,500	12,500
Interest and dividends	7,700	-	7,700
Insurance proceeds	14,979	-	14,979
Miscellaneous	65	-	65
Net assets released from restriction	28,981	(28,981)	-
Total Income	1,620,513	156,140	1,776,653
Program Expenses			
Transit services	1,186,497	-	1,186,497
Senior center activities and program services	157,237	-	157,237
Meals on Wheel	169,012	-	169,012
Nutrition	53,094	-	53,094
Total Program Expenses	1,565,840	-	1,565,840
Management & General Expenses	89,671	-	89,671
Total Expenses	1,655,511	-	1,655,511
Change in Net Assets	(34,998)	156,140	121,142
Net Assets:			
Beginning of the year	2,839,070	159,755	2,998,825
Prior period adjustment (Note 8)	15,992	-	15,992
Net Assets - End of Year	\$ 2,820,064	\$ 315,895	\$ 3,135,959

Finney County Committee on Aging, Inc.

Statement of Functional Expenses-Modified Cash Basis

December 31, 2018

Program Expense

	Senior center activities	Meals on Wheels	Nutrition	Transit	Total Program	Management and General	Total
Salary and benefits	\$ 42,385	\$ 94,483	\$ 44,109	\$ 780,511	\$ 961,488	\$ 40,786	\$ 1,002,274
Education	-	125	-	1,030	1,155	100	1,255
Communications	170	884	-	3,310	4,364	997	5,361
Travel & accomodation	165	-	-	2,952	3,117	177	3,294
Advertising	788	395	86	4,543	5,812	1,276	7,088
Supplies	2,959	2,741	886	5,700	12,286	4,741	17,027
Contract services	3,758	65,123	373	53,957	123,211	11,897	135,108
Facility repairs & maintenance	-	-	3,880	16,674	20,554	7,489	28,043
Vehicle repair & maintenance	-	153	-	81,626	81,779	-	81,779
Dues & subscriptions	-	-	-	165	165	591	756
Property & facility insurance	2,504	3,101	2,504	16,845	24,954	4,862	29,816
Vehicle insurance	14	1,091	989	23,679	25,773	14	25,787
Utilities	19,690	267	267	14,882	35,106	-	35,106
Postage and mailing service	16	-	-	131	147	1,458	1,605
Beeline fares/ freight	-	-	-	12,474	12,474	-	12,474
Fuel	-	649	-	87,514	88,163	-	88,163
Computer hardware/software	-	-	-	-	-	1,592	1,592
Tags, taxes, & fees	-	-	-	853	853	-	853
Drivers' annual screening	-	-	-	1,994	1,994	-	1,994
RSVP Grant	19,150	-	-	-	19,150	-	19,150
Bank fees & charges	-	-	-	61	61	304	365
Miscellaneous expense	2,693	-	-	1,148	3,841	172	4,013
Depreciation expenses	62,945	-	-	76,448	139,393	13,215	152,608
\$	157,237	\$ 169,012	\$ 53,094	\$ 1,186,497	\$ 1,565,840	\$ 89,671	\$ 1,655,511

Finney County Committee on Aging, Inc.

Statement of Cash Flows-Modified Cash Basis

December 31, 2018

Cash Flow From Operating Activities:

Change in Net Assets	\$ 121,142
Adjustments to Reconcile Change in Net Assets to Net Cash (Used In) Provided by Operating Activities:	
Depreciation Expense	152,608
Gain on sale of fixed asset	(12,500)
Prior period adjustment	15,992
Increase In Cash Flow From Operating Activity	<u>277,242</u>

Cash Flow From Investing Activities:

Purchase of fixed assets	(257,627)
Proceed from sale of fixed assets	12,500
Interest income on investment- reinvested	(4,142)
Decrease In Cash Flow From Investing Activities	<u>(249,269)</u>
Net Increase (Decrease) in Cash and Cash Equivalents	<u>27,973</u>
Cash and Cash Equivalents Beginning of the Year	<u>330,898</u>
Cash and Cash Equivalents end of Year	<u>\$ 358,871</u>

Supplemental Disclosure of Cash Flow Information

Cash Paid for Interest during the Period (Net of Capitalization)	None
Cash Paid for Income Tax	None

Finney County Committee on Aging, Inc.

Notes to the Financial Statements -Modified Cash Basis

As of and for the year ended December 31, 2018

NOTE 1: NATURE OF ORGANIZATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Organization

Finney County Committee on Aging, Inc. (FCCA) was incorporated on January 10, 1978 in the state of Kansas. FCCA has seven (7) committee members who oversee the funding and operation of the Senior Center of Finney County and its various departments. The committee is appointed by the Finney County Commissioners.

The following services are major program and non-program related activities that are conducted by the organization.

- A. Transit Services: FCCA's transit service includes transportation services for customers who are unable to walk to the neighborhood bus-stops or to customers who are unable to ride a bus for as long as one hour. Services are provided using either the Minibuses or using the Citywide transportation called the City-Link buses. The buses run hourly routes throughout Garden City. City-Link provides transportation to and from the Garden City Regional Airport. In addition, FCCA has a contract with City of Dodge City to provide dispatching services and to conduct outreaches in the southwest Kansas region. Further, the FCCA's transit center serves as the weekday Beeline Transportation bus station. Beeline provided services east to Wichita and west to Pueblo with connections in each location; this service ended on June 30, 2018.

FCCA receives federal transit funds from Southwest Kansas Coordinated Transit Council (CTD #6), which is a subrecipient of the Kansas Department of Transportation (KDOT). This fund supports both the maintenance of existing public transportation services and the expansion of those services through 1) enhancing access in rural areas to health care, shopping, education, employment, public services, and recreation; 2) assisting in the maintenance, development, improvement, and use of public transportation systems in rural areas; 3) encouraging and facilitating the most efficient use of all transportation funds used to provide passenger transportation in rural areas through the coordination of programs and services; 4) increasing availability of transportation options through investments in intercity bus services; and 5) assisting in the development and support of intercity bus transportation. During the year reimbursements for transit program operation from KDOT represents around 43% of the total revenue of FCCA. A significant reduction of this reimbursement may adversely affect the FCCA's operations.

- B. Meals on Wheels (MOW) program: MOW provides hot, nutritious lunch to homebound residents in Finney County. The program is mainly subsidized by fees charged to customers and different grants obtained to help those customers who are unable to pay for their meals. FCCA has a contract with a local hospital to prepare the meals. The fees/grants are used to fund the program's operational costs including salary, supplies, vehicle expenses, insurance, and the cost of meal preparation. Some of the grants obtained from local donors are subject to review by the grantors.
- C. Friendship Meals: The friendship meals program provides a hot, nutritious lunch each weekday at the Senior Center. FCCA has a contract with a local hospital to prepare the meals. FCCA serves lunch to customers at the main building. The service is funded by the City of

Finney County Committee on Aging, Inc.

Notes to the Financial Statements -Modified Cash Basis

As of and for the year ended December 31, 2018

Great Bend and a philanthropic organization called Friendship Meals/Eldercare. The Organizations provide financial assistance, including purchases of Food and Equipment. FCCA provides facility and staff for serving the customers. Friendship Meals reimburses the Senior Center a nominal amount for each day in operation.

- D. Programming (Senior Center Activities): The Senior Center hosts various activities for Finney County seniors under the program name "Programming". The program activities primarily include facilitating, coordinating and providing services such as exercise classes, a small music band weekly dances, cards, dominos, snooker, art classes, computer access/smart phone training and other senior service activities. Most of the activities are provided at no cost to the participants. FCCA may charge \$8 for attending evening dinner and entertainment, dance attendance fee of \$5 of which \$4 goes to the band and \$1 to help with supplies, utilities, etc.
- E. Other Activities: FCCA allowed the Finney County Senior Citizens Association ("the Association") meetings to be held in the FCCA's facility. These meetings are conducted on a monthly basis. The association has its own source of revenue and it is a separate legal entity. The association has sponsored weekly dance activities at the FCCA. It maintains its own bank account and accounting records. The operation of the association is separately reported and is not part of FCCA. The association is not a major donor to FCCA; however, it may support FCCA's activities when and if the members of the association determined the need to do so.

Basis of Presentation

The financial statements have been prepared using the modified cash basis of accounting, which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. Under this basis of accounting, the FCCA's revenues are recognized when cash is received, and expenses are recognized when paid, except for payroll withholdings are recorded when payrolls are processed as liability until paid and items of property and equipment, which are capitalized and depreciated on a straight-line basis over their estimated useful lives. Also, FCCA records its investment in Certificate of Deposits at fair value. Accordingly, the accompanying financial statements are not intended to present financial positions and results of operations in conformity with generally accepted accounting principles.

Property and Equipment

The FCCA's fixed assets, consisting primarily of building, building improvements, equipment, furniture and vehicles stated at cost, net of accumulated depreciation. FCCA capitalizes fixed assets with original cost of \$1,000 and with useful life more than one year. During the year, the FCCA capitalized fixed assets costing \$257,627. Depreciation is provided using the straight-line method over the estimated lives of the assets. The estimated useful lives of property and equipment are listed below:

Property	Estimated Useful Life
Building	35 years
Building Improvements	10-20 years
Furniture and Equipment	3-7 years
Vehicles	7 years

Finney County Committee on Aging, Inc.

Notes to the Financial Statements -Modified Cash Basis

As of and for the year ended December 31, 2018

Fixed Assets purchased with grant funds are owned by the FCCA while used in the program for which it was purchased or in other future authorized programs. However, the various funding sources have a reversionary interest in the fixed assets purchased with grant funds. Its disposition, as well as the ownership of any proceeds therefrom, is subject to funding source regulations. The Kansas Department of Transportation (KDOT) holds a lien on the title of all the vehicles purchased under the KDOT transportation programs. FCCA is not allowed to put a second lien on a KDOT funded vehicle. The agency may be allowed a lien release in the event that the vehicles are more than five years old and/or driven for more than 100,000 miles. In the event that the vehicle is not eligible for lien release and is transferred to another agency, then the useful life standards will be applied, and the recipient agency will be required to reimburse the bankrupt agency 20 percent of current value interest in the transferred vehicle.

Government Grants

Through Southwest Kansas Coordinated Transit Council (CTD#6), KDOT provides grant funds for operating the Finney County Transit program. FCCA recognizes its responsibility to perform the contracted services or incur outlays eligible for reimbursement under the grant agreements. FCCA understands that grant activities and outlays are subject to audit and acceptance by the granting agency and, as a result of such audit, adjustments could be required.

Contributions

Contributions received are recorded as "revenue with donor restriction" or "revenue without donor restriction", depending on the existence and nature of any donor restrictions. Support that is not restricted by the donor is reported as an increase in "net assets without donor restriction". All other donor restricted support is reported as an increase in "net assets with donor restriction". When a restriction expires (that is, when a stipulated time restriction ends, or any purpose restriction is accomplished), the net assets are reclassified to net assets without donor restriction and reported in the statement of revenue and expenses as net assets released from donor restriction. Revenues with donor restrictions that are met in the same reporting period are recorded as Contributions without donor restriction.

Functional Expenses

Directly identifiable expenses are charged to programs and supporting services. Expenses related to more than one function are charged to programs and supporting services on the basis of periodic time and expense studies. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

Use of Estimates

The preparation of financial statements according to the aforementioned accounting principle require management to make estimates and assumptions that affect certain reported amounts and disclosures. Management has estimated the useful life of assets and the related periodic depreciation expenses. These estimates affected the current year operating result; the actual results could differ from those estimates.

Finney County Committee on Aging, Inc.

Notes to the Financial Statements -Modified Cash Basis

As of and for the year ended December 31, 2018

Income Taxes

FCCA is a not-for-profit public charity that is exempt from Federal Income taxes under Section 501(c) (3) of the Internal Revenue Code. However, the FCCA is subject to federal income tax on any unrelated business taxable income. FCCA also pays sales tax on all purchases.

FCCA has adopted the accounting of uncertainty in income taxes as required by the Income Taxes topic (Topic 740) of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC). Topic 740 requires FCCA to determine whether a tax position is more likely than not to be sustained upon examination by the applicable taxing authority, including resolution of any related appeals or litigation processes, based on the technical merits of the position. The tax benefit to be recognized is measured as the largest amount of benefit that is more than fifty percent likely of being realized upon ultimate settlement which could result in FCCA recording a tax liability that would reduce its net assets. However, FCCA does not have any unrelated business taxable income; accordingly, no provision for taxation is made as of December 31, 2018.

NOTE 2 CASH AND CASH EQUIVALENTS

On December 31, 2018, FCCA had cash and cash equivalent in the amount of \$367,409 in the checking and money market accounts, before outstanding checks and deposits are cleared. The checking account was held at Western State Bank, Garden City Kansas. The money market accounts were held at American State Bank and Trust Company and Garden City State Bank-Kearny County Bank. The balances may exceed the FDIC coverage limit at times. As of December 31, 2018, the following table shows the cash and cash equivalent balances net off outstanding checks:

Cash in Bank, Checking	\$141,928
Petty Cash	329
Cash Held with investment broker	813
Cash in Bank, Money Market	<u>215,801</u>
Total Cash and cash equivalent	<u>\$358,871</u>

NOTE 3: INVESTMENT IN CERTIFICATES OF DEPOSITS

Investments are reported at fair value as determined by published market values as of yearend. ASC 820, fair value measurement and disclosure, defines fair value as "the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date." The codification required the disclosure of the fair value hierarchy classified in one of the three levels (1, 2, or 3) of inputs. Level 1 inputs are observable, quoted prices (unadjusted) for identical assets or liabilities in active markets (market-to-market). Level 2 inputs are quoted prices for similar assets or liabilities in active markets; quoted prices for identical or similar assets in markets that are not active; and inputs other than quoted (market-to-model). Level 3 inputs are unobservable inputs for the asset or liability (market-to-management). Level 1 has highest priority and level 3 has the lowest priority.

FCCA invested in a Certificate of Deposit (CD) at Valley State Bank on April 30, 2018 with a maturity date of May 29, 2019. The interest rate on the Valley State Bank account is 1.25%

Finney County Committee on Aging, Inc.

Notes to the Financial Statements -Modified Cash Basis

As of and for the year ended December 31, 2018

with an annual percentage yield of 1.25%. As of December 31, 2018, the market value was \$156,170. The organization also invested in another CD held at Golden Plains Credit Union with annual interest rate of 0.76% maturing on 05/03/2019. The market value of the CD as of December 31, 2018 was \$110,436. Further, the organization has undistributed fund held with the credit union in the amount of \$115.

As of December 31, 2018, all investments were valued using Level 1 inputs.

The following table summarizes the investments held at Edward Jones.

	Certificates of Deposit				
	Interest rate	Maturity Date	Maturity Value/Cost	Market Value	Unrealized Loss
UBS Bank USA	2.15%	04/30/2019	\$11,000	\$10,993	(\$7)
Morgan Stanley Private Bk					
National Assn Pur NY	2.15%	10/11/2019	10,000	9,980	(20)
UBS Bank USA	2.15%	04/30/2019	24,000	23,984	(16)
Morgan Stanley Private Bk					
National Assn Pur NY	2.15%	10/11/2019	25,000	24,951	(49)
Total			\$70,000	\$69,908	(\$92)

NOTE 4: PROPERTY AND EQUIPMENT

Property and equipment at December 31, 2018 consists of:

Land	\$ 717,668
Buildings and Improvements January 1, 2018	2,071,920
Additions during the year	25,668
Deletions during the year	-0-
Less: accumulated depreciation and amortization	(860,790)
Net Buildings & Leasehold Improvement	\$1,236,798
Vehicles at January 1, 2018	\$1,177,980
Vehicles purchased during the year	231,959
Vehicles disposed	(62,920)
Less accumulated depreciation	(867,111)
Net Vehicles	\$479,908
Furniture, Fixture and Equipment at January 1, 2018	\$ 220,564
Equipment purchased during the year	-0-
Less: equipment disposed	-0-
Less: accumulated depreciation	(214,479)
Net Furniture and Equipment	\$ 6,085
Total Property and Equipment	\$ 2,440,459

Finney County Committee on Aging, Inc.

Notes to the Financial Statements -Modified Cash Basis

As of and for the year ended December 31, 2018

NOTE 5: EMPLOYEE RETIREMENT PLAN

The FCCA has a SIMPLE IRA retirement plan covering substantially all employees who choose to participate. To be eligible an employee must reasonably be expected to earn at least \$5,000 in the calendar year. The FCCA will match eligible employees' contributions up to 3% of their wage. Employees can contribute up to the limit set by the IRS but only 3% is matched. Contribution to the plan by the FCCA was \$16,851 for 2018. FCCA encourages all eligible employees to participate.

NOTE 6: NET ASSETS

Vehicles purchased using funds provided by Kansas Department of Transportation (KDOT) are restricted until the requirement for lien releases meet. FCCA determined that the KDOT's share of the net book value of the assets are temporarily restricted. In addition, vehicle sales proceeds are restricted. During the fiscal year \$28,981 was released from restriction.

The Board of Directors has designated portion of the unrestricted net asset balance to various operations of the entity. The board reviews the operating activities of each department/or program and designated funds.

The following table summarizes the changes in net assets during the year.

	Net Asset Without Donor Restriction	Net Asset With Donor Restriction	Total
January 1, 2018	\$2,839,070	\$ 159,755	\$2,998,825
Additional KDOT vehicles	-0-	172,621	172,621
Proceed from sale of a vehicle	-0-	12,500	12,500
Excess of expense over income	(63,979)	-0-	(63,979)
Released from temporary restriction	28,981	(28,981)	-0-
Prior period adjustment (Note 8)	15,992	-0-	15,922
Net Asset as of December 31, 2018	<u>\$2,820,064</u>	<u>\$ 315,895</u>	<u>\$3,135,959</u>

NOTE 8: PRIOR PERIOD ADJUSTMENT/ ERROR CORRECTION

During the fiscal year 2017 an invoice payment in the amount of \$15,992 was recorded to increase expense and decrease cash accounts. The amount on this invoice was not approved by the board, rather a different amount was approved and paid to the vendor at a later date. FCCA recorded the new payment with a new journal entry. However, management did not reverse the original journal entry. Consequently, the year 2017 expense was overstated, and a cash account balance was understated by \$15,992. The error is corrected in the fiscal year 2018. The effect of the adjustment increases the unrestricted net asset balance and cash account as shown on the statement of activity and on Note 7 above.

NOTE 9: LIQUIDITY AND AVAILABILITY OF FINANCIAL RESOURCES

The average management and general expenses for the last three years is \$70,848. The following reflects the Organization's financial assets as of December 31, 2018 reduced by amounts not available for general use:

Finney County Committee on Aging, Inc.

Notes to the Financial Statements -Modified Cash Basis

As of and for the year ended December 31, 2018

Financial Assets	Total
Cash and cash equivalent	\$358,058
Investment in certificate of deposit	337,442
Less: Designated investments for MOW and transit programs.	<u>(70,721)</u>
Financial assets available to meet cash needs for general expenses with on year period:	<u>\$624,779</u>

Finney County, City of Garden City, City of Dodge City and Kansas Department of Transportation support the significant portion of the Organization's operations. In the fiscal year 2018, these grants represent 22%, 8%, 4% and 47%, respectively. The combined support is 80% of the total income reported in the year. These grants cover program and general expenses. General expenses for the same year was 6% of the total revenue. Management believes that the financial support from those institutional donors will continue to provide funding for both program and general expenses in fiscal year 2019 and beyond.

NOTE 10: MANAGEMENT'S EVALUATION OF SUBSEQUENT EVENTS

Subsequent events have been evaluated through July 17, 2019, which is the date the financial statements were available to be issued.

Finney County Committee on Aging, Inc.

Communication with Governance
December 31, 2018

Finney County Committee on Aging, Inc.

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The Board of Directors
Finney County Committee on Aging, Inc.
Garden City, Kansas

We have audited the statement of Asset, Liabilities and Net assets-modified cash basis of Finney County Committee on Aging, Inc. (FCCA) as of December 31, 2018, and the related statements of revenue and expenses, and cash flows and have issued our report thereon dated July 17, 2019. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 15, 2019. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Significant Accounting Policies: Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by FCCA are described in Note 1 to the financial statements. During the year, the FCCA adopted Accounting Standards Update (ASU) 2016-14, *Presentation of Financial Statements of Not-for-Profit Entities*, provisions where changes in terminology used to describe categories of net assets in the financial statements and new disclosure was added for liquidity and availability of resources (Note 9). No other new accounting policies were adopted, and the application of existing policies was not changed during the year. We noted no transactions entered into by FCCA during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period

Significant Accounting Estimates: Accounting estimates are an integral part of the financial statements prepared by Management and are based on Management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate(s) affecting the financial statements were:

- Depreciation of fixed assets is recognized based on estimated useful lives of the assets. FCCA estimated the useful periods of buildings, building improvements, furniture and equipment, vehicles as 35 years, 10-20 years, 3-7 years, and 7 years, respectively.

We evaluated the key factors and assumptions used to develop the depreciation in determining that they are reasonable in relation to the financial statements taken as a whole.

Significant Disclosures: Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was the disclosure relative to the Method of Accounting in Note-1. Modified-cash basis of accounting is a comprehensive basis of accounting other than generally accepted accounting principles. In choosing this basis of accounting, FCCA records revenues when received (not when earned), except that investments are carried at fair value and so unrealized appreciation (depreciation) is included with revenues, and expenses are recognized when paid (not when incurred), except for items of property and equipment, which are capitalized and depreciated on a straight-line basis over their estimated useful lives. Accordingly, the financial statements do not include amounts due from members and contributors, or amounts due to vendors, suppliers and employees.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. The audit adjustments and reclassifications shown in **Attachments A & B** are material misstatements detected as a result of our audit procedures that were corrected by management.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have obtained certain representations from management that are included in the management representation letter dated July 17, 2019.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the FCCA’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the FCCA’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

We have reported the audits findings to management in the accompanying management letter comments.

CMA Group LLC

Overland Park, KS
July 17, 2019

The Board of Directors
Finney County Committee on Aging, Inc.
Garden City, Kansas

In planning and performing our audit of the financial statements of Finney County Committee On Aging (FCCA) as of and for the year ended December 31, 2018, in accordance with auditing standards generally accepted in the United States of America, we considered FCCA's internal control over financial reporting (internal control) as a basis for designing 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 the FCCA's internal control. Accordingly, we do not express an opinion on the effectiveness of the FCCA's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as discussed below, we identified certain deficiencies in internal control that we consider to be significant deficiencies.

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 FCCA's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

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. We consider the following deficiencies in FCCA's internal control to be significant deficiencies:

ML 2018-001 – Lack of Segregation of Duties for incompatible duties: -

Management is responsible for establishing and maintaining effective internal control over financial reporting and the safeguarding of assets. To the extent feasible internal controls must ensure proper level of duty segregation for key incompatible duties so that no employee or group of employees allowed in a position both to perpetrate and to conceal errors or fraud in the normal course of their duties. In general, custody of assets, authorization or approval of related transactions affecting those assets, and recording or reporting of related transactions are incompatible duties that should be segregated.

We noted that the assistant executive director/bookkeeper has access to both the accounting records and online bank account (online payments). Also, the employee has access to payroll, set-up new employee, can make changes to the salary/compensation and process payroll payments.

Recommendation: We recommend that management establish proper duty segregations and/or design compensating controls to ensure that assets are safeguarded, and no one-employee can perform multiple incompatible duties.

ML 2018-002 –Recording errors and Unreconciled differences:

During the audit, we noted that financial transactions were not properly analyzed and recorded in the general ledger accounts. Our audit found several material recording errors and proposed the adjustments and reclassification entries shown in attached schedules A & B. Some of the recording errors and reconciliation differences were:

- Depreciation expenses were not recorded in the general ledger and accumulated depreciation accounts were not correctly presented in the general ledger.
- Interest income and realized/unrealized (gain/loss) on investment accounts were not properly analyzed and recorded.
- Payroll liability accounts had abnormal balances (*see your payroll liability subaccounts: # 24206, 24207, 24213, 24215, 24216, 24217 and 24219*).
- Inaccurate recording expenses had resulted in the overstatement of unrestricted net assets and under statement of cash account by \$15,992.
- Temporary restricted and unrestricted net asset beginning balances were not properly brought forward from prior year audited balances due to lack of recording prior year audit adjustments.

Recommendation: We recommend that all transactions be properly analyzed, coded and recorded to the proper accounts. Also, the debit balances in the payroll liability accounts should be investigated and corrected.

ML 2018-003 – Allocation of common costs: Accounting standards require functional expenses related to program, fundraising, and administrative and general activities should be separately reported. Common costs incurred for program and administrative operations should be allocated based on a reasonable basis of allocation. For instance, building related depreciation expense may be allocated to MOW, Transit, Senior services and administration expenses based on square ft. Similarly, utility expenses may be allocated based on square ft and salary expenses may be allocated based on actual time spent on each activity. During our audit, we noted that FCCA did not develop a common cost allocation worksheet and therefore, the administrative and general category of the functional expenses included costs that could have been allocated to program expenses.

Recommendation: We recommend to the management to identify common costs and determine a reasonable cost allocation basis; and allocate common costs based on the approved cost allocation plan. The plan should also be reviewed periodically to make sure it reflects the current assumptions and changes.

Finney County Committee on Aging, Inc.

Proposed Audit Adjustments

December 31, 2018

CMA Group, LLC proposes the following audit adjustments which are deemed significant to the financial statements as a whole. Management is responsible for recording the audit adjustments.

<u>AJE No</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>
AJE #1	10000 · WSB Checking	\$15,992	
	32000 · Unrestricted Net Assets		15,992
Purpose	To correct overstatement of expense and understatement of cash account due to recording error noted in the fiscal year 2017.		
AJE #2	10400 · Golden Plains Credit Union:10009 · GPCU CL 24moCD 2/17	\$977.94	
	44000 · Other Revenue (Nonmatch): 44005 · Interest and Dividends		\$977.94
Purpose	To correct the general ledger beginning balance per the prior year audit report.		
AJE #3	21900 · Direct Deposit Liabilities	\$23.43	
	24000 · Payroll Liabilities	8.39	
	32000 · Unrestricted Net Assets		\$31.82
Purpose	To correct the general ledger beginning balances per the prior year audit report.		
AJE #4	24000 · Payroll Liabilities:24215 · FSA Liability	129.94	
	24000 · Payroll Liabilities:24216 · AFLAC liability	0.01	
	24000 · Payroll Liabilities:24217 · SIMPLE Liability	0.86	
	65100 · Other Types of Expenses:65160 · Miscellaneous Expense	153.55	
	24000 · Payroll Liabilities:24206 · KS Withholding Tax Liabilities		2.00
	24000 · Payroll Liabilities:24207 · KS Unemployment Liability		43.86
	24000 · Payroll Liabilities:24213 · Child Income Withholding		238.50
Purpose	(To correct recording errors in payroll liability accounts)		
AJE #5	32000 · Unrestricted Net Assets	\$51,551.36	
	31500 · Temp. Restricted Net Assets:31520 · KDOT ARRA Buses		\$51,551.36
Purpose	(To correct the beginning balance per last year audit report)		
AJE #6	10005 · Kearny Co / GC State MMDA	195.03	
	44000 · Other Revenue (Non-match): 44005 · Interest & Dividends		195.03
Purpose	(To record unrecorded interest income per the bank confirmation)		
AJE #7	Depreciation expense- vehicles	\$76,447.63	
	15174 · Vehicles: 15176 · Accumulated depreciation		\$76,447.63
Purpose	(To record depreciation expense)		

Finney County Committee on Aging, Inc.

Proposed Audit Adjustments

December 31, 2018

<u>AJE No</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>
AJE#8	16400 · Vehicles:15175 · Vehicles, at cost	\$54,730.17	
	16400 · Vehicles:15176 · Accumulated Depreciation		\$54,730.17
Purpose	(To correct the beginning balance of cost of Vehicles and Accumulated depreciation for the fiscal year 2018)		
AJE#9	Depreciation expense- Building (Bldg) and improvement	\$62,944.85	
	15164 · Bldg & Outside Improvements:15166 Accumulated Depreciation (Bldg)		\$62,944.85
Purpose	(To record depreciation expense for the year 2018)		
AJE#10	Depreciation Expense- Furniture and Equipment	\$13,215.45	
	15169 · Furniture and Equipment:15171 · Accumulated Depreciation (F&E)		\$13,215.45
Purpose	(To record depreciation expense for the year 2018)		
AJE#11	10500 · Edward Jones:10522 · UBS Bank-669-18565-1-9 Transit	\$856.49	
	10500 · Edward Jones:10523 · CASH 669-18565-1-9 Transit	128.28	
	10500 · Edward Jones:10521 · CAPTL ONE-669-18565-1-9 Transit		133.43
	10500 · Edward Jones:10501 · USB Bank USA-669-18564-1-0 MOW		137.43
	10500 · Edward Jones:10502 · CAPTL One-669-18564-1-0 MOW		94.97
	44000 · Other Revenue (Nonmatch):44005 · Interest and dividends		\$618.94
Purpose	(To record realized gain in the fiscal year 2018 on investments held at Edward Jones)		

Finney County Committee on Aging, Inc.

Proposed Account Reclassifying Entries

December 31, 2018

<u>Reference</u>	<u>Account Description</u>	<u>Debit</u>	<u>Credit</u>
RJE#1	Cash held at the Investment Brokers	\$812.92	
	10500 · Edward Jones:10503 · CASH 669-18564-1-0 MOW		2.42
	10500 · Edward Jones:10523 · CASH 669-18565-1-9 TRANSIT		\$810.5

Purpose (To reclassify cash held with the investment broker to cash and cash equivalent. FCCA may record this entry by creating a new account under cash in the chart of accounts)