

CPST Application

Name of Organization

Lancaster County Council on Aging, Inc.

Contact Name & Title

Sally P. Sherrin

Mailing Address

P.O. Box 1296, Lancaster SC 29721

Phone Number

803-285-6956

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Website

www.lancastercoa.org

Organizational Type

501(c)

Amount Requested

\$2,921,117

Total Cost of Project

\$3,121,117

Location of Project

Indian Land, Lancaster County, South Carolina

Expected Timeframe

2 years from Approval of Funding

Description of Proposal

The Lancaster County Council on Aging proposes to provide services to seniors in the Indian Land Community of Lancaster County by constructing a Senior Center in the Indian Land community with capital sales tax funding. In 2002, the Lancaster County Council on Aging and the Lancaster Recreation Commission partnered to provide both senior services and recreation services from the Indian Land Recreation Center located at 8286 Charlotte Highway, Indian Land, South Carolina. A twenty year lease was executed in 2002 for shared use of the facility. Senior services are provided in the activity room and kitchen Monday – Friday from 8 AM to 2 PM. Senior Services include activities and a meal for seniors attending the Satellite Center, home delivered meals sent to homebound seniors and transportation services. The needs of the Lancaster Recreation Commission have increased so that the area used by seniors is needed by the Lancaster Recreation Commission and the utilization by seniors has increased so that the room allocated to the seniors is usually full (see attached picture of a senior choir performing). Lancaster County Council on Aging has been advised that the lease will not be renewed in 2022. Therefore, the Lancaster County Council on Aging seeks funding to purchase land and construct a Satellite Senior Center in Indian Land. The activities that will be provided at the proposed facility are exercise, Arthritis Exercise, A Matter of Balance Classes, crafts, speakers on topics of importance to seniors, games, puzzles, BINGO, computer classes, art classes, Bible Study and billiards.

Description of Capital Need

The Lancaster County Council on Aging proposes to purchase land and construct a 10,000 square foot senior center that will provide services to seniors in the Indian Land Community. The proposed facility would consist of a dining room, activity rooms, exercise room, and a kitchen. In addition, the Lancaster County Council on Aging proposes to construct an outdoor freezer to use for storage of frozen meals used in the Meals on Wheels program for seniors. The proposed facility will also allow the agency to station vehicle(s) at the location for additional public demand-response transportation services to residents in the Indian Land Community.

Description of Benefit

The World Health Organization defines the Social Determinates of Health as: Conditions in the places where people live, learn, work, and play affect a wide range of health risks and outcomes. These conditions are known as social determinants of health (SDOH). We know that poverty limits access to healthy foods and safe neighborhoods and that more education is a predictor of better health. We also know that differences in health are striking in communities with poor SDOH such as unstable housing, low income, unsafe neighborhoods, or substandard education. By applying what we know about SDOH, we can not only improve individual and population health but also advance health equity. Healthy People 2020 states that “Health starts in our homes, schools, workplaces, neighborhoods, and communities. We know that taking care of ourselves by eating well and staying active, not smoking, getting the recommended immunizations and screening tests, and seeing a doctor when we are sick all influence our health”. Our health is also determined in part by access to social and economic opportunities; the resources and supports available in our homes, neighborhoods, and communities; the quality of our schooling; the safety of our workplaces; the cleanliness of our water, food, and air; and the nature of our social interactions and relationships. The conditions in which we live explain in part why some Americans are healthier than others and why Americans more generally are not as healthy as they could be. Healthy People 2020 highlights the importance of addressing the social determinants of health by including “Create social and physical environments that promote good health for all” as one of the four overarching goals for the decade. This emphasis is shared by the World Health Organization, whose Commission on Social Determinants of Health in 2008 published the report, Closing the gap in a generation: Health equity through action on the social determinants of health. The emphasis is also shared by other U.S. health initiatives such as the National Partnership for Action to End Health Disparities and the National Prevention and Health Promotion Strategy.” By having a thriving, active Senior Center in the Indian Land Community, Lancaster County is improving the social determinates of health for seniors in Lancaster County by improving the capacity to provide services to more seniors with activities and meals, having a place to station vehicle(s) and having access to a freezer for improved meal services. The current room used by the Lancaster

County Council on Aging in the Indian Land Recreation Center is not large enough to accommodate the need of the seniors in Indian Land. In South Carolina 22% of the population is aged 60 or over. In Lancaster County, 26% of the population is aged 60 or over. In the 29707-zip code of Indian Land, 32% of the population is aged 60 or over. Allowing for the Del Webb's published number of 5,000 residents of Sun City Carolina Lakes, the 17% of the population is aged 60 or over. These approximately 3,478 seniors are the seniors that Lancaster County Council on Aging proposes to target services towards. The AARP and other organizations have published studies that demonstrate that seniors who remain active have better health outcomes. By providing these activities, meals on wheels and transportation the LCCOA is improving the health of residents of Indian Land.

Ongoing Costs

Yes

Description of Costs

Additional costs with the proposed facility will be: An additional staff person to plan and coordinate the services proposed at this facility. \$50,000 annually Maintenance of the facility \$10,000 annually

Source of Funding

Yes, there is an identified and committed source of funding for the additional FTE. The source of funding is Older Americans Act Funding under a contract with the Catawba Area Agency on

Aging. These funds are the current funds with which aging services are provided in Lancaster County.

Government Assistance Funding

No

Amount/sources of other funding

Itemized budget of you proposal

https://s3.amazonaws.com/260129c1-3e0b-4614-a4a6-e2986d88c664/attachments%2FCO20011000136220511%2FgCh63qIJRiCpwi2HKfv9_Indian+Land+Senior+Center+Construction+Budget.pdf

Copy of an annual audit for your organization performed by a Certified Public Accountant (CPA)

https://s3.amazonaws.com/260129c1-3e0b-4614-a4a6-e2986d88c664/attachments%2FCO20011000136220511%2FRFiv39brTryHfIXFuKfk_FY2019+Audit.pdf

Proof of an engineer, architect, or other third party project consultant's involvement in project scope and cost estimation.

https://s3.amazonaws.com/260129c1-3e0b-4614-a4a6-e2986d88c664/attachments%2FCO20011000136220511%2FjB1hbvRzR7WGZYgoMTh8_LC+Council+on+Aging.IL.Conceptual+Budget+3.01.2020.pdf

Additional Attachments (i.e. PowerPoint, pdf, etc.)

https://s3.amazonaws.com/260129c1-3e0b-4614-a4a6-e2986d88c664/attachments%2FCO20011000136220511%2FPoeaPQN3QqSZAnlc6OPw_IMG_0039.jpg

Additional Attachments (i.e. PowerPoint, pdf, etc.)

https://s3.amazonaws.com/260129c1-3e0b-4614-a4a6-e2986d88c664/attachments%2FCO20011000136220511%2FteixMCZpTE2yI3vXXfsp_FactSheet_SeniorCenters.pdf

The following attachments MUST be submitted with your application. If not, your application will not be considered.

- a. An itemized budget for your proposal.
- b. Copy of an annual audit for your organization performed by a certified public accountant (CPA)
- c. Proof of an engineer, architect, or other third party project consultant's involvement in project scope and cost estimation.

All applicants will be invited to present their proposals to the Commission. You will be contacted by staff following your submission to schedule a time during an upcoming meeting. Please also attach any additional handouts you would like them to have during this review session. **ANY HANDOUTS MUST BE ATTACHED WITH YOUR APPLICATION.**

I hereby certify that I am an authorized signatory for the applicant organization and that this organization does not discriminate on the basis of race, color, age, sex, religion, sexual orientation, physical disability, veteran status, or national origin, and that all funds that may be received by applicant organization from the County of Lancaster will be solely used for the purposes set forth in this application and will comply with all laws and statutes.

Signed via SeamlessDocs.com
Sally Sherrin
Key: 5ee5b09880fc4e942e89023744f0bf

03/20/2020

Signature

Date

Indian Land Senior Center Budget			
Construction Costs			
General Requirements	\$	227,897	
Sitework		341,018	
Concrete		85,805	
Masonry		37,273	
Metals		33,617	
Wood and Plastic		288,556	
Thermal and Moisture Protection		113,015	
Doors and Windows		69,689	
Finishes		240,910	
Specialties		72,828	
Equipment		22,859	
Mechanical		294,361	
Electrical		157,489	
Architectural Fees		193,689	
Contingency		242,111	
Total Construction Costs		2,421,117	
Purchase of Property		500,000	
Furnishings		<u>200,000</u>	
Total Project Costs	\$	3,121,117	
Income			
Penny Sales Tax	\$	2,921,117	
Grants for Furnishings		<u>200,000</u>	
		3,121,117	

**LANCASTER COUNTY
COUNCIL ON AGING, INC.
LANCASTER, SOUTH CAROLINA**

**Financial Statements
Year Ended June 30, 2019**

LANCASTER COUNTY COUNCIL ON AGING, INC.

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**BURKETT
BURKETT & BURKETT**

Certified Public Accountants, P.A.
128 East Main St., Ste 201 Rock Hill, SC 29730
Phone: 803-325-1660 Fax: 803-325-1665

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Lancaster County Council on Aging, Inc.
Lancaster, South Carolina

We have audited the accompanying financial statements of Lancaster County Council on Aging, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, functional expenses, 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 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.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Lancaster County Council on Aging, Inc. as of June 30, 2019, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 27, 2019 on our consideration of Lancaster County Council on Aging, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and other grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Governmental Auditing Standards* in considering Lancaster County Council on Aging, Inc.'s internal control over financial reporting and compliance.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The SCDOT Budget vs. Actual reports, beginning on page 18 are 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 reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Burkett Burkett + Burkett

BURKETT, BURKETT & BURKETT
Certified Public Accountants, P.A.

September 27, 2019

LANCASTER COUNTY COUNCIL ON AGING, INC.

STATEMENT OF FINANCIAL POSITION

June 30, 2019

ASSETS

Current assets	
Cash and cash equivalents	\$ 71,928
Program receivable	136,240
Prepaid expenses	<u>21,825</u>
Total current assets	229,993
Property and equipment	
Buildings	1,368,983
Transportation	1,199,486
Software license	59,490
Furniture and equipment	<u>36,956</u>
	2,664,915
Less: Accumulated depreciation	<u>\$ (1,100,564)</u>
Total property and equipment	<u>1,564,351</u>
Total assets	<u>\$ 1,794,344</u>

LIABILITIES AND NET ASSETS

Current liabilities	
Current portion long term debt	\$ 18,685
Accounts payable	17,942
Raw food payable	13,805
Accrued annual leave (Note D)	42,977
Accrued payroll	11,070
Payroll taxes payable	12,582
Employee insurance	3,750
Employee retirement	<u>11,007</u>
Total current liabilities	131,818
Long term liabilities	
Mortgage payable	37,369
Notes payable	44,155
Less: Current portion long term debt	<u>(18,685)</u>
Total long term liabilities	62,839
Net assets	
Without donor restrictions	<u>1,599,687</u>
Total net assets	<u>1,599,687</u>
Total liabilities and net assets	<u>\$ 1,794,344</u>

The accompanying notes are an integral part of these financial statements.

LANCASTER COUNTY COUNCIL ON AGING, INC.

STATEMENT OF ACTIVITIES

YEAR ENDED JUNE 30, 2019

Support and Revenue	Without Donor Restrictions
<i>Program Revenue</i>	
Catawba Area Agency on Aging	\$ 353,650
SCDOT Match	334,835
HHFSC	53,472
LARS	23,784
Medicaid	409,746
County funds	29,192
State funds	72,426
Participant contributions	27,945
Fundraising	8,781
Interest	15
Inkind revenue	75,416
Donations (Note G)	90,914
Miscellaneous revenue (Note H)	<u>5,101</u>
Total support and revenue	1,485,277
<i>Expenses</i>	
<i>Program Services</i>	
Congregate meals	217,544
Home delivered meals	258,861
Transportation	840,342
Homemaker	53,308
Physical fitness	11,499
Health screening/education	<u>262</u>
Total program services	1,381,816
<i>Supporting Services</i>	
Administration	<u>14,236</u>
Total supporting services	14,236
Total expenses	<u>1,396,052</u>
Excess of revenue over expense	89,225
<i>Net assets</i>	
Net assets, beginning of year	<u>1,510,462</u>
Net assets, end of year	<u>\$ 1,599,687</u>

The accompanying notes are an integral part of these financial statements.

LANCASTER COUNTY COUNCIL ON AGING, INC.

STATEMENT OF CASH FLOWS

YEAR ENDED JUNE 30, 2019

Cash Flows from Operating Activities	
Change in net assets	\$ 89,225
Adjustments to reconcile change in net assets to net cash provided by operating activities	
Depreciation	134,845
(Increase) decrease in:	
Accounts receivable - program	(18,340)
Prepaid expenses	(373)
Increase (decrease) in:	
Accounts payable	10,527
Accrued leave	3,274
Accrued payroll	(11,120)
Employee insurance	(610)
Employee retirement	2,795
Net cash provided by operating activities	210,223
Cash Flows used by Investing Activities	
Purchase of fixed assets	<u>(192,474)</u>
Net cash used by investing activities	(192,474)
Cash Flows Used by Financing Activities	
Repayment of borrowings	<u>(17,857)</u>
Net cash used for financing activities	<u>(17,857)</u>
Net decrease in cash and cash equivalents	(108)
Cash balance, beginning of year	<u>72,036</u>
Cash balance, end of year	\$ <u><u>71,928</u></u>

The accompanying notes are an integral part of these financial statements.

LANCASTER COUNTY COUNCIL ON AGING, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2019

	PROGRAM SERVICES							SUPPORTING SERVICES	
	Congregate Meals	Home Delivered Meals	Transportation	Homemaker	Physical Fitness	Health Screening/Education	Total	Administration	Total Expenses
Expenses									
Salaries and fringe benefits	\$ 82,149	\$ 68,050	\$ 455,709	\$ 38,950	\$ 7,013	\$ 198	\$ 652,069	\$ -	\$ 652,069
Travel & Training	1,460	1,293	3,970	5,859	292	-	12,874	1,025	13,899
Office expense	10,382	8,643	45,287	3,025	1,929	12	69,278	1,069	70,347
Professional fees	1,435	885	6,845	567	94	3	9,829	6,184	16,013
Insurance	15,383	6,943	33,518	2,360	1,461	35	59,700	-	59,700
Vehicle expense	-	15,675	159,476	-	-	-	175,151	-	175,151
Lease expenses	501	407	2,629	222	42	-	3,801	-	3,801
Small equipment/repairs	2,710	2,781	11,279	842	329	-	17,941	70	18,011
Food	49,400	117,719	-	-	-	-	167,119	-	167,119
Inkind expense	45,677	29,739	-	-	-	-	75,416	-	75,416
Interest	-	-	-	-	-	-	-	4,174	4,174
Miscellaneous	3,721	428	53	-	19	7	4,228	1,279	5,507
Total expenses before depreciation	212,818	252,563	718,766	51,825	11,179	255	1,247,406	13,801	1,261,207
Depreciation	4,726	6,298	121,576	1,483	320	7	134,410	435	134,845
Total expenses	\$ 217,544	\$ 258,861	\$ 840,342	\$ 53,308	\$ 11,499	\$ 262	\$ 1,381,816	\$ 14,236	\$ 1,396,052

The accompanying notes are an integral part of the financial statements.
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LANCASTER COUNTY COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

NOTE A - NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Nature of Activities

Lancaster County Council on Aging, Inc. (the Organization), was created to meet certain needs of the elderly in Lancaster County. The board members of the Council on Aging are elected by the membership of the Lancaster County Council on Aging, Inc. The Council on Aging provides meals through meal sites and home deliveries, transportation, information and referral services, and various other services. Funding for the various projects is received primarily from the Lieutenant Governor's Office on Aging through the Area Agency on Aging, the State Health and Human Services Finance Commission, and the South Carolina Department of Transportation, with other amounts being received from County appropriations, United Way, participant contributions, and other sources. Federal legislation and regulation set policies for the various programs. All program contracts are subject to annual renewal at the discretion of the contractor.

Basis of Accounting

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

Basis of Presentation

The Organization is required to present information regarding its financial position and activities according to the following net asset classifications:

Net Assets without donor restrictions:

These are net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objectives of the Organization. These net assets may be used at the discretion of the Organization's management and the board of directors.

LANCASTER COUNTY COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

NOTE A - NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

Net Assets with donor restrictions:

These are net assets subject to stipulations imposed by donors or grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Organization or by the passage of time.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

Cash and Cash Equivalents

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

Estimates

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

Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Management provides for probably uncollectable amounts through a provision for bad debt expenses and an adjustment to a valuation allowance based on its assessment of the current status of individual accounts. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to accounts receivable.

LANCASTER COUNTY COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

NOTE A - NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

Property and Equipment, net

Property and Equipment are stated at cost if purchased and at fair market value if donated. Depreciation is recorded using the straight-line method on the following useful lives:

Equipment	5 Years
Vehicles	5 Years
Furniture	7 Years
Buildings	30 Years

The Organization's policy is to capitalize individual tangible assets, renewals, and betterments acquired for greater than \$1,000 and expense normal maintenance and repairs as incurred. The Organization periodically evaluates whether events or circumstances have occurred indicating that that carrying amount of long-lived assets may not be recovered.

Revenue Recognition

Federal, state, and USDA project revenues are considered unearned until adequate expenditures and/or units of service are achieved under the contract.

Contributions received are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. Contributions that are restricted by the donor are reported as an increase in net assets without donor restrictions if the restriction expires in the reporting period in which the contribution is recognized. All other donor restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the statements of activities as net assets released from restrictions.

Contributed property and equipment are recorded at fair value at the date of donation. Contributions with donor-imposed stipulations regarding how long the contributed assets must be used are recorded as net assets with donor restrictions; otherwise, the contributions are recorded as net assets without donor restrictions.

LANCASTER COUNTY COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

NOTE A - NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

Contributed Services

From time to time the Organization may receive donated services. Such amounts, which are based upon information provided by third-party service providers, are recorded at their estimated fair value determined on the date of contribution and are reported as contributions in-kind and supporting services on the accompanying statement of activities and statement of functional expenses.

Contributed Facilities

Lancaster County Council on Aging, Inc. received donated facilities from two sites to assist in program services. Management estimated the annual rental value, which is reflected in the accompanying statement of activities and statement of functional expenses as contributions in-kind and in-kind expense.

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the Statement of Functional Expenses. Expenses and support services that can be identified with a specific program are allocated directly to their natural expenditure classification. Other expenses that are common to several programs are allocated based on various relationships.

Income Taxes

Lancaster County Council on Aging, Inc. is exempt from federal income taxes under Section 501(c)(3) of the U.S. Internal Revenue Code; therefore no provision has been made for income taxes. The Organization is not a private foundation.

The Organization has adopted the provisions of the Income Taxes topic of the FASB Accounting Standards Codification. This topic clarifies the accounting for uncertainty in income taxes recognized in an organization's financial statements and prescribes recognition and measurement of tax positions taken or expected to be taken on a tax return that are not certain to be realized.

The Organization's returns are subject to review and examination by federal authorities for fiscal years 2017 and after. Management is not aware of any activities that would jeopardize its tax-exempt status.

LANCASTER COUNTY COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

NOTE A - NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued):

Estimates

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

Measurement of Operations

In its statement of activities, the Organization includes all revenues and expenses that are an integral part of its program and supporting activities. Nonoperating activities are limited to other activities considered to be of a more unusual or nonrecurring nature. There were not any nonoperating activities in 2019.

Advertising

The Organization uses advertising to promote its programs to the general public. The costs of advertising are expenses as incurred. Advertising costs expensed during 2019 were \$10,023.

New Accounting Pronouncement

On August 18, 2016 FASB issued ASU 2016-14, Not-for-Profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities. The update addresses the complexity and understandability of net asset classifications, deficiencies in information about liquidity and availability of resources, and the lack of consistency in the type of information provided about expenses and investment return. The Organization has adjusted the presentation of these statements accordingly.

Subsequent Events

Management has evaluated subsequent events through September 27, 2019, the date on which the financial statements were issued.

LANCASTER COUNTY COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

NOTE B – LIQUIDITY AND AVAILABILITY

The following represents the Organization's financial assets at June 30, 2019:

Financial Assets at year end:	
Unrestricted cash and cash equivalents	\$ 71,928
Accounts receivable, net	<u>136,240</u>
Total Financial Assets	208,168
Less amounts not available to be used within one year:	
Net assets with donor restrictions	\$ -
Net assets with purpose restrictions to be met in less than one year	<u>-</u>
Financial assets available to meet general expenditures over the next twelve months	\$ 208,168

NOTE C – CASH AND CASH EQUIVALENTS

Concentration of Credit Risk

Lancaster County Council on Aging, Inc. maintains multiple bank accounts at one bank. Accounts at an institution are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. Cash at this institution did not exceed federally insured limits.

LANCASTER COUNTY COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

NOTE D – ACCRUED ANNUAL LEAVE:

Employees are allowed to carry over unused annual leave each December 31st. Accrued annual leave totaling \$42,977 represents the amount earned by employees through June 30, 2019.

NOTE E - LONG-TERM LIABILITIES:

Long-term liabilities at June 30, 2019 consist of the following:

Mortgage payable to First Citizens	\$ 37,369
Note Payable to First Citizens	44,155
Less current installments	<u>(18,685)</u>
Total	<u>\$ 62,839</u>

The current scheduled five-year maturities of long-term debt as of June 30, 2019 are as follows:

<u>Year Ending June 30</u>	<u>Amount</u>
2020	18,685
2021	19,425
2022	14,990
2023	5,702
2024 & thereafter	<u>22,722</u>
Total	\$ <u>81,524</u>

The amount of interest expense incurred during the year was \$4,174.

LANCASTER COUNTY COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

NOTE F – FAIR VALUE OF FINANCIAL INSTRUMENTS

The estimated fair values of the Lancaster County Council on Aging, Inc.'s financial instruments at June 30, 2019 are as follows:

	<u>Carrying Amount</u>	<u>Fair Value</u>
Financial assets:		
Cash and cash equivalents	<u>\$ 71,928</u>	<u>\$ 71,928</u>
Financial liabilities:		
Mortgage/Notes Payable	<u>\$ 81,524</u>	<u>\$ 81,524</u>

The following methods and assumptions were used to estimate the fair value of each class of financial instruments:

Cash and cash equivalents – fair value approximates carrying value due to the initial maturities of the instruments being three months or less.

Mortgage payable – fair value approximates carrying value since state rates are similar to rates currently available to the Lancaster County Council on Aging, Inc. for debt with similar terms and remaining maturities.

NOTE G – DONATIONS

Donations earned during the year ended June 30, 2019 include the following amounts:

United Way	\$ 57,500
Give Local	2,412
Churches	<u>31,002</u>
Total	<u>\$ 90,914</u>

LANCASTER COUNTY COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

NOTE H – MISCELLANEOUS INCOME

Miscellaneous income received during the year ended June 30, 2019 includes the following amounts:

Rent	200
Educational classes	440
Coffee	796
Miscellaneous	137
Emergency food	<u>3,528</u>
Total	<u>\$ 5,101</u>

NOTE I – STATE PENSION PLAN

Plan Description – Lancaster County Council on Aging, Inc. contributes to the South Carolina Retirement System (SCRS) that is a cost-sharing multiple-employer defined benefit pension plan administered by the Retirement Division of the State Budget and Control Board. The State retirement system provides retirement and disability benefits, cost-of-living adjustments on an adhoc basis, and death benefits to the plan members and beneficiaries. The plan's provisions are established under Title 9 of the SC Code of Laws. A Comprehensive Annual Financial Report containing financial statements and required supplementary information for the South Carolina Retirement System is issued and publicly available by writing the South Carolina Retirement System, PO Box 11960, Columbia, SC 29211-1960.

LANCASTER COUNTY COUNCIL ON AGING, INC.

NOTES TO FINANCIAL STATEMENTS

YEAR ENDED JUNE 30, 2019

NOTE I – STATE PENSION PLAN (continued):

Funding Policy – Plan members of the South Carolina Retirement System are required to contribute 9% of their annual covered salary and Lancaster County Council on Aging, Inc. is required to contribute 14.41% of annual covered payroll. In addition the Organization pays .0015 as an incidental death benefit.

The Organization's required contributions to the SCRS for employer and employee portions for the year ended June 30, 2019 amounted to \$74,556.

**BURKETT
BURKETT & BURKETT**

Certified Public Accountants, P.A.
128 East Main St., Ste 201 Rock Hill, SC 29730
Phone: 803-325-1660 Fax: 803-325-1665

**INDEPENDENT AUDITOR'S 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
Lancaster County Council on Aging, Inc.
Lancaster, South Carolina

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 Lancaster County Council on Aging, Inc. (a nonprofit organization), which comprise the statement of financial position as of June 30, 2019, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 27, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Lancaster County Council 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 an opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of Lancaster County Council 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 a 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 a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Lancaster County Council 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 test 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.

Burkett Burkett + Burkett

BURKETT BURKETT & BURKETT
Certified Public Accountants, P. A.

September 27, 2019

Lancaster County Council on Aging, Inc. SCEIS ID# 7000039863

Budget vs. Actual

OPT Contract Number PT-93111-45

June 30, 2019

	Budget	Section 5311 Federal	SMTF	Local	Total Expenses	Variance
Total Administration	\$ 38,166	\$ 30,045	\$ 3,730	\$ 4,777	\$ 38,552	(386)
Total Capital	\$ 14,912	9,678	-	2,465	\$ 12,143	2,769
Total Operating	\$ 155,542	65,232	\$ 56,272	35,719	\$ 157,223	(1,681)
Total Contract	\$ 208,620	\$ 104,955	\$ 60,002	\$ 42,961	\$ 207,918	702

Lancaster County Council on Aging, Inc. SCEIS ID# 7000039863

Budget vs. Actual

OPT Contract Number PT 93199-30

June 30, 2019

	Budget	SMTF Urban	Local	Total Expenses	Variance
Total Operating	\$ 8,500	\$ 589	\$ 279	\$ 868	\$ 7,632
Total Capital	\$ 1,500	\$ 58	-	\$ 58	\$ 1,442
Total Contract	\$ 10,000	\$ 647	\$ 279	\$ 926	\$ 9,074

Lancaster County Council on Aging, Inc. SCEIS ID# 7000039863

Budget vs. Actual

OPT Contract Number PT-83110-96

June 30, 2019

	Budget	Section 5310			Total	Variance
		Federal	SMTF	Local	Expenses	
Total Capital	\$ 58,823	\$ 49,361	\$ -	\$ 11,926	\$ 61,287	\$ (2,464)
Total Contract	\$ 58,823	\$ 49,361	\$ -	\$ 11,926	\$ 61,287	\$ (2,464)

Lancaster County Council on Aging, Inc. SCEIS ID# 7000039863

Budget vs. Actual

OPT Contract Number PT-93110-59

June 30, 2019

	Budget	Section 5310			Total	Variance
		Federal	SMTF	Local	Expenses	
Total Capital	\$ 64,706	\$ 52,073	\$ -	\$ 9,189	\$ 61,262	\$ 3,444
Total Contract	\$ 64,706	\$ 52,073	\$ -	\$ 9,189	\$ 61,262	\$ 3,444

Lancaster County Council on Aging, Inc. SCEIS ID# 7000039863
 Budget vs. Actual
 OPT Contract Number PT-931SP-10
 June 30, 2019

	Budget	Section 5311			Total	Variance
		Federal	SMTF	Local	Expenses	
Total Capital	\$ 112,462	\$ 54,230	\$ 13,558	\$ -	\$ 67,788	\$ 44,674
Total Contract	\$ 112,462	\$ 54,230	\$ 13,558	\$ -	\$ 67,788	\$ 44,674

Lancaster County Council on Aging, Inc. SCEIS ID# 7000039863

Budget vs. Actual

OPT Rural Transit Assistanc Program

CFDA Number 20.509 FTA Grant Number SC-2018-009 OPT RTAP T19 R0031-01

June 30, 2019

	Budget	Section 5311		SMTF	Total Expenses	Variance
		Federal				
RTAP	\$ 569	\$ 569	\$ -	\$ -	\$ -	
Total Contract	\$ 569	\$ 569	\$ -	\$ -	\$ -	

**LANCASTER COUNTY COUNCIL ON AGING
INDIAN LAND LOCATION
CONCEPTUAL CONSTRUCTION BUDGET**

Project name	LC Council on Aging Indian Land SC 29720 USA
Labor rate table	Standard Labor
Equipment rate table	Standard Equipment
Job size	10040 sf
Duration	10 mths
Report format	Sorted by 'Group phase/Phase' 'Detail' summary Allocate addends

Item	Description	Takeoff Qty	Unit	Cost	Labor	Amount	Unit Cost	Material	Amount	Subcontract	Name	Equipment	Amount	Other	Amount	Total	
1000.000 GENERAL REQUIREMENTS																	
1000.100	Division 1 Subcontractors																
60	Layout (Sub)	1.00	ea	-	-	-	-	-	-	2,282		-	-	-	-	2,282	
80	Final Cleanup (Sub)	10,040.00	SF	-	-	-	-	-	-	8,590		-	-	-	-	8,590	
100	Dumpster	20.00	ea	-	-	-	-	-	-	13,689		-	-	-	-	13,689	
	Division 1 Subcontractors									24,560						24,560	
1300.010	Personnel: Supervision																
10	Superintendent	40.00	wk	2,737.813 /wk	-	109,513	-	-	-	-		1,916	-	-	111,429		
	Personnel: Supervision																
	1,600.00 Labor hours					109,513						1,916			111,429		
	1,600.00 Equipment hours																
1310.010	Personnel: Proj. Managmnt																
40	Project Manager	12.00	wk	2,965.964 /wk	-	35,592	-	-	-	-		493	-	-	36,084		
	Personnel: Proj. Managmnt																
	480.00 Labor hours					35,592						493			36,084		
	480.00 Equipment hours																
1450.310	Qual Contri: Chapter 17 Testing																
5	Chapter 17 Special Inspections	1.00	LS	-	-	-	-	-	-	17,111		-	-	-	17,111		
	Qual Contri: Chapter 17 Testing									17,111					17,111		
1510.010	Utilities: Temporary																
10	Temp Electricity	10.00	mo	-	-	-	-	-	-	-		-	1,369	-	1,369		
20	Temp Heat	2.00	mo	-	-	-	-	-	-	-		-	274	-	274		
50	Temp Gas	2.00	mo	-	-	-	-	-	-	-		-	197	-	197		
60	Temp Water	10.00	mo	-	-	-	-	-	-	-		-	1,369	-	1,369		
80	Temp Toilet	10.00	mo	-	-	-	1,099	-	-	-		-	1,099	-	2,198		
	Utilities: Temporary												3,149	-	4,247		
1510.020	Utilities: Final																
10	Final Electricity	2.00	mo	-	-	-	-	-	-	-		-	1,141	-	1,141		
20	Final Gas	2.00	mo	-	-	-	-	-	-	-		-	456	-	456		
30	Final Water	2.00	mo	-	-	-	-	-	-	-		-	570	-	570		
	Utilities: Final												2,167	-	2,167		
1520.020	Temp: Supplies																
40	Blue Prints	6.00	SET	-	-	-	-	292,962 /SET	-	-		-	1,758	-	1,758		
	Temp: Supplies																
1520.030	Temp: Office Supplies																
1	Office Trailer	8.00	mo	-	-	-	-	-	-	-		-	5,111	-	5,111		
9	Procure Project Management	1.00	LS	-	-	-	-	-	-	2,110		-	-	-	2,110		
10	Job Sign	1.00	ea	136.90 /ea	-	137	-	390.64 /ea	-	-		-	-	-	528		
	Temp: Office Supplies												5,111	-	7,749		
	3,000 Labor hours																
1540.010	Temp: Tools & Equipment																
10	Tools & Equipment	4.00	mo	912.61 /mo	-	3,650	-	3,076,303 /mo	-	-		-	-	-	15,956		
50	Oil & Gas	4.00	mo	912.61 /mo	-	3,650	-	732,453 /mo	-	-		-	-	-	6,580		
	Temp: Tools & Equipment																
	160.00 Labor hours																
1562.010	Controls: Safety																
30	First Aid Equip	1.00	EA	-	-	-	-	244.15 /EA	-	-		-	-	-	244		

Standard Estimate Report
LC Council on Aging



Item	Description	Takeoff Qty	Unit Cost	Labor Amount	Unit Cost	Material Amount	Subcontract Amount	Equipment Amount	Other Amount	Total Amount
3110.100	Forms: Footings 50 Keyway In Footing Forms: Footings 10.52 Labor hours	16.00 lf	0.913 /lf	15 480	1.131 /lf	18 595	-	-	-	33 1,075
3110.250	Forms: Piers 30 Pier Forms - Patent System Forms: Piers 51.20 Labor hours	256.00 sf	9.13 /sf	2,336 2,336	0.981 /sf	251 251	-	-	-	2,587 2,587
3110.750	Forms: Edgeform Slabs 20 EdgeForm (Over 12" SF) Forms: Edgeform Slabs 153.00 Labor hours	765.00 sf	9.13 /sf	6,981 6,981	0.981 /sf	750 750	-	-	-	7,732 7,732
3111.150	Forms: Chamfer Strip 10 Chamfer Strip (3/4") Forms: Chamfer Strip 40.60 Labor hours	510.00 lf	3.65 /lf	1,862 1,862	0.302 /lf	154 154	-	-	-	2,016 2,016
3111.250	Forms: PRim Notch @ Side 10 Perimeter Notch/Sidin (2x2) Forms: PRim Notch @ Side 51.20 Labor hours	640.00 lf	3.65 /lf	2,336 2,336	0.302 /lf	193 193	-	-	-	2,529 2,529
3111.450	Forms: Screeds 10 Screeds Forms: Screeds 33.000 Labor hours	11,000.00 sf	0.14 /sf	1,506 1,506	0.03 /sf	332 332	-	-	-	1,838 1,838
3111.500	Forms: Strip & Oil 40 Strip/Oil Forms-Piers 50 Strip/Oil Forms-EdgeForms Forms: Strip & Oil 22.980 Labor hours	256.00 sf 765.00 sf	1.37 /sf 0.913 /sf	350 698 1,049	0.094 /sf 0.094 /sf	24 72 96	-	-	-	375 770 1,145
3210.150	Rebar: Footings 36 Footing Rebar #3 36 Footing Rebar #3 56 Footing Rebar #5 Footing Rebar #5 Rebar: Footings 15.034 Labor hours	255.00 lf 28.00 lf 1,020.00 lf 32.00 lf	0.22 /lf 0.22 /lf 0.583 /lf 0.594 /lf	56 6 605 19 686	0.13 /lf 0.13 /lf 0.35 /lf 0.35 /lf	32 4 352 11 389	-	-	-	88 10 957 30 1,085
3220.100 w 30	Rebar: Wiremesh Lump Sum Wiremesh 6x6 10/10 Rebar: Wiremesh Lump Sum 36.300 Labor hours	12,100.00 sf	0.14 /sf	1,656 1,656	0.10 /sf	1,187 1,187	-	-	-	2,843 2,843
3300.910	Misc: Set Grade Pins 10 Set Grade Pins at Footing 10 Set Grade Pins at Footing Misc: Set Grade Pins 5.26 Labor hours	510.00 lf 16.00 lf	0.46 /lf 0.46 /lf	233 7 240	0.293 /lf 0.293 /lf	149 5 154	-	-	-	382 12 394
3310.140 c 30 c 30 c 30	Conc: Footings Footing Conc 3000 psi Footing Conc 3000 psi Footing Conc 3000 psi	56.67 cy 4,741 cy 1.19 cy	22.82 /cy 22.82 /cy 22.82 /cy	1,293 108 27	163.46 /cy 163.46 /cy 163.51 /cy	9,263 775 194	-	-	-	10,556 883 221

Standard Estimate Report
LC Council on Aging



Item	Description	Takeoff Qty	Unit Cost	Labor Amount	Material Unit Cost	Material Amount	Subcontract Amount	Equipment Amount	Other Amount	Total Amount
3310.200 c 30	Conc: Footings 31.30 Labor hours			1,428		10,231				11,659
	Conc: Piers									
	Pier Conc 3000 psi	4,741 cy	36.51 /cy	173	163.45 /cy	775				948
	Conc: Piers 3,793 Labor hours			173		775				948
3310.210 c 30 d30	Conc: Slabs On Grade S.O.G. Conc 3000 psi S.O.G. Conc 3000 psi Fibermesh Conc: Slabs On Grade 67,500 Labor hours	47.41 cy 222,593 cy	11.41 /cy 11.41 /cy	541 2,539 3,080	163.46 /cy 84.50 /cy	7,749 18,808 26,557				8,290 21,347 29,637
3350.100	Finish: General 10 Trowel Finish 220 Rub, Cut, & Patch Finish: General 280.12 Labor hours	11,000.00 sf 256.00 sf	1.141 /sf 0.913 /sf	12,548 234 12,782	0.01 /sf 0.02 /sf	83 4 87				12,631 237 12,869
3350.300	Finish: Protect & Cure 10 CS 305 Curing Compound Finish: Protect & Cure 27.50 Labor hours	11,000.00 sf	0.114 /sf	1,255 1,255	0.03 /sf	332 332				1,587 1,587
3360.500	Misc: Saw Concrete 10 Saw New Concrete Misc: Saw Concrete 48,750 Labor hours	650.00 lf	3.422 /lf	2,224 2,224	0.732 /lf	476 476				2,701 2,701
3600.200	Grout & Seal For Joints 10 Conc Joint Sealant (all Types) Grout & Seal For Joints 65.00 Labor hours	650.00 lf	4.563 /lf	2,966 2,966	0.293 /lf	190 190				3,156 3,156
4000.000	CONCRETE 943,254 Labor hours			43,041		42,761	0	0	0	85,801
4060.100	Mortar: All Types 20 Mortar Type "S" 50 Sand At Monar 50 Sand At Monar 120 Std Brk-Mortar Type S-Buff Mortar: All Types	4,733 cy 4,733 cy 4,733 cy 4,733 cy	- - - -	- - - -	106.343 /cy 20.673 /cy 20.663 /cy 70.903 /cy	503 98 98 335 1,034				503 98 98 335 1,034
4070.100	Mortar: Grout Fill Conc 30 Grout Fill 3000 psi, 1/2" Grav Mortar: Grout Fill Conc 2,912 Labor hours	5,824 cy	22.814 /cy	133 133	73.83 /cy	430 430				563 563
4080.100 tr 8	Reinforce: Horizontal Wall Horiz Wall Reinf 8" Truss	2.04 mlf	114.074 /mlf	233	146.13 /mlf	298				531

Standard Estimate Report
LC Council on Aging



Item	Description	Takeoff Qty	Unit Cost	Labor Amount	Material Amount	Subcontract Amount	Equipment Amount	Other Amount	Total Amount
4220.130	Reinforce: Horizontal Wall 5.10 Labor hours			233	298				531
4220.130	Conc. Block: 4"								
4220.130	Blk 4" Split Face LIWI	2,487.00 ea	4,563 /ea	11,348	0.77 /ea				13,281
4220.130	Conc. Block: 4"	248.70 Labor hours		11,348	1,913				13,281
4220.140	Conc. Block: 4" SplitFace								
4220.140	4" Blk Split Face Color-1 LIWI	2,869.00 ea	4,563 /ea	13,091	1,692 /ea				17,946
4220.140	Conc. Block: 4" SplitFace	286.90 Labor hours		13,091	4,854				17,946
4220.196	Misc: Temp Wall Bracing								
4220.196	10 Temp Wall Bracing	52.00 ea	9.13 /ea	475	30,763 /ea				2,074
4220.196	Misc: Temp Wall Bracing	10.40 Labor hours		475	1,600				2,074
4930.100	Cleaning: Masonry								
4930.100	15 Clean Concrete Block	2,550.00 sf	0.46 /sf	1,164	0.031 /sf				1,242
4930.100	Cleaning: Masonry	25.50 Labor hours		1,164	78				1,242
4930.200	Cleaning: Rub Block								
4930.200	10 Rub Block	2,550.00 sf	0.23 /sf	582	0.02 /sf				621
4930.200	Cleaning: Rub Block	12.75 Labor hours		582	39				621
MASONRY				27,025	10,246	0	0	0	37,271
METALS									
5120.010	Structural: Framing								
5120.010	10 Steel Columns (each)	4.00 ea	290.90 /ea	1,164	659,203 /ea				3,800
5120.010	80 Structural Angles (10#)	1.00 ls	1,197.97 /ls	1,198	2,417,09 /ls				3,615
5120.010	Structural: Framing	38.254 Labor hours		2,362	5,054				7,415
5121.010	Structural: W Shapes								
5121.010	W Shape W 16x57	136.00 lf	62.18 /lf	8,456	130.47 /lf				26,200
5121.010	Structural: W Shapes	87.210 Labor hours		8,456	17,744				26,200
METALS				10,818	22,798	0	0	0	33,615
WOOD & PLASTICS									
6000.010	Division 6 Subcontractors								
6000.010	2 Framing Sub Labor & Material Misc	1.00 ls	-	-	-				43,919
6000.010	6 Millwork Sub Labor & Material - Windows	35.00 ea	-	-	-				3,793
6000.010	6 Millwork Sub Labor & Material - Misc Moldings	1.00 ls	-	-	-				5,133
6000.010	20 Wood Doors (sub)	40.00 ea	-	-	-				14,602

Standard Estimate Report
LC Council on Aging



Item	Description	Takeoff Qty	Unit Cost	Labor	Amount	Material	Unit Cost	Amount	Subcontract	Amount	Equipment	Amount	Other	Amount	Total	Amount
6164.010	Division 6 Subcontractors								67,447						67,447	
C-50	Plywood: Other Sheathing	13,750.00 sf	2.852 /sf	39,213	39,213	0.533 /sf	7,332	7,332	-	-	-	-	-	-	46,545	46,545
	Sheathing 3/4" Cdx Plywood															
	Plywood: Other Sheathing	859.38 Labor hours														
6172.010	Heavy Frame: Wood Trusses	265.00 ea	128.334 /ea	34,009	34,009	165.05 /ea	43,737	43,737	-	-	-	-	-	-	77,746	77,746
	10 Wood Trusses															
	Heavy Frame: Wood Trusses	397.50 Labor hours														
6410.010	Arch Wid Wrk: Cabinets	74.00 lf	100.39 /lf	7,429	7,429	335.171 /lf	24,803	24,803	-	-	-	-	-	-	32,231	32,231
	10 Base Cabinet (Built Up)	31.00 lf	80.311 /lf	2,490	2,490	268.14 /lf	8,312	8,312	-	-	-	-	-	-	10,802	10,802
	80 Wall Cabinets (Built Up)	11.00 lf	100.39 /lf	1,104	1,104	83.793 /lf	922	922	-	-	-	-	-	-	2,026	2,026
	100 Counter Tops	17.00 lf	100.39 /lf	1,707	1,707	201.11 /lf	3,419	3,419	-	-	-	-	-	-	5,125	5,125
	110 Vanity	15.00 lf	200.76 /lf	3,012	3,012	335.171 /lf	5,028	5,028	-	-	-	-	-	-	8,039	8,039
	120 Full Height Cabinet			15,741	15,741	42,483									58,224	58,224
	Arch Wid Wrk: Cabinets	344.981 Labor hours														
6440.020	Arch Wid Wrk: Wood Columns	10.00 ea	228.151 /ea	2,282	2,282	2,539.172 /ea	25,392	25,392	-	-	-	-	-	-	27,673	27,673
	10 Architectural Wood Columns															
	Arch Wid Wrk: Wood Columns	25.00 Labor hours														
6460.010	Arch Wid Wrk: Door/Window	40.00 ea	222.45 /ea	8,898	8,898	22.853 /ea	914	914	-	-	-	-	-	-	9,812	9,812
	10 Wood Door Frames	2.00 ea	182.53 /ea	365	365	152.35 /ea	305	305	-	-	-	-	-	-	670	670
	20 Entrance Frame	2.00 ea	182.53 /ea	365	365	30.47 /ea	61	61	-	-	-	-	-	-	426	426
	30 Entrance Frame Trim			9,628	9,628	1,280									10,908	10,908
	Arch Wid Wrk: Door/Window	136.001 Labor hours														
7000.000	WOOD & PLASTICS			100,872	100,872	120,224		120,224	67,447	0	0	0	0	0	288,543	288,543
	1,762.84 Labor hours															
	THERMAL & MOISTURE PROT															
7110.010	Dampproofing: Cement	2,550.00 sf	0.913 /sf	2,327	2,327	0.002 /sf	6	6	-	-	-	-	-	-	2,333	2,333
	10 Mastic Dampproofing															
	Dampproofing: Cement	51.00 Labor hours														
7111.010	Dampproofing: VapBarrier	12,100.00 sf	0.152 /sf	1,840	1,840	0.05 /sf	548	548	-	-	-	-	-	-	2,388	2,388
	20 Poly Vapor Barrier 6 mil															
	Dampproofing: VapBarrier	40.333 Labor hours														
7210.010	Insulation: Batt	6,120.00 sf	0.342 /sf	2,094	2,094	0.604 /sf	3,694	3,694	-	-	-	-	-	-	2,094	2,094
	5 Labor Exterior Insulation	6,120.00 sf				0.604 /sf	3,694	3,694	-	-	-	-	-	-	3,694	3,694
	170 KraftFaced Insulation 6 x 16"	10,050.00 sf				0.91 /sf	760	760	-	-	-	-	-	-	6,066	6,066
	180 KraftFaced Insulation 6 x 24"	840.00 sf				1.21 /sf	1,219	1,219	-	-	-	-	-	-	760	760
	200 KraftFaced Insulation 9 x 24"	10,040.00 sf							-	-	-	-	-	-	12,119	12,119

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Item	Description	Takeoff Qty	Unit Cost	Labor Amount	Material Amount	Subcontract Amount	Equipment Amount	Other Amount	Total Amount
8550.010	Windows: Screens 5.20 Labor hours			237			952		1,189
	Windows: Wood & Plastic								
	10 Wood Windows All Types	26.00 ea	136.892 /ea	3,559	556.67 /ea		14,473		18,032
	Windows: Wood & Plastic			3,559	14,473				18,032
	78.001 Labor hours								
8550.020	Windows: Grid Inserts								
	10 Grid Inserts	26.00 ea	22.82 /ea	593	21.973 /ea		571		1,165
	Windows: Grid Inserts			593			571		1,165
	13.00 Labor hours								
8585.010	Windows: Stools								
	10 Window Stools (Plastic Lam)	26.00 ea	45.63 /ea	1,186	29.30 /ea		762		1,948
	Windows: Stools			1,186	29.30 /ea		762		1,948
	26.00 Labor hours								
8700.000	Hardware: Finishing								
	20 Steel Hinges	120.00 ea	17.34 /ea	2,081	13.20 /ea		1,584		3,665
	40 Door Bumpers	80.00 ea	11.41 /ea	913	3.662 /ea		293		1,206
	90 Door Coordinator	40.00 ea	45.63 /ea	1,825	84.97 /ea		3,399		5,224
	100 Hesp Assembly	40.00 ea	8.67 /ea	347	101.08 /ea		4,043		4,390
	160 Door Closers	40.00 ea	91.261 /ea	3,650	219.74 /ea		8,789		12,440
	190 Kickplates	40.00 ea	45.63 /ea	1,825	21.974 /ea		879		2,704
	Hardware: Finishing			10,641	18,987				29,628
	233.20 Labor hours								
9000.000	DOORS & WINDOWS			28,537	44,657	0	0	0	73,194
	525.401 Labor hours								
	FINISHES								
9000.010	Division 9 Subcontractors								
	100 Painting	10,040.00 sf							36,078
	Division 9 Subcontractors								36,078
9110.010	GWB Ext Frame: Labor								
	20 Labor Frame X Full Ht Wall	510.00 lf	1,141 /lf	582					582
	GWB Ext Frame: Labor			582					582
	12.75 Labor hours								
9111.010	GWB Ext Frame: C Studs								
	596 C Stud 600 x 12 20 ga.	396.00 ea			6.86 /ea		2,715		2,715
	GWB Ext Frame: C Studs						2,715		2,715
9113.010	GWB Ext Frame: Track								
	120 Deep Leg Track 600 20 ga	1,020.00 lf			0.571 /lf		583		583
	GWB Ext Frame: Track						583		583
9114.010	GWB Ext Frame: Misc.								
	10 Ext Framing 1.5" Channel x 16'	510.00 lf			0.37 /lf		187		187
	GWB Ext Frame: Misc.						187		187
9120.010	GWB Int Frame: Labor								
	10 Labor Interior Studs To Deck	960.00 lf	1,141 /lf	1,095					1,095
	110 Labor Interior Stud Ceiling	840.00 sf	1,711 /sf	1,437					1,437

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Item	Description	Takeoff Qty	Unit Cost	Labor Amount	Material Amount	Subcontract Amount	Equipment Amount	Other Amount	Total Amount
	GWB Int Frame: Labor 55.50 Labor hours			2,532					2,532
9121.010	GWB Int Frame: S Studs								
464	S Stud 358 x 10' 25 ga	64.00 ea	4.18 /ea		267				267
468	S Stud 358 x 12' 25 ga	460.00 ea	3.34 /ea		1,603				1,603
	GWB Int Frame: S Studs				1,870				1,870
9124.010	GWB Int Frame: Fur Matrl								
10	Cold Roll Channel 1.5" x 16'	1,920.00 lf	0.37 /lf		703				703
	GWB Int Frame: Fur Matrl				703				703
9125.010	GWB Int Frame: Track								
220	Slid Track 25 ga 3-5/8"	166.00 lf	0.33 /lf		55				55
	GWB Int Frame: Track				55				55
9126.010	GWB Int Frame: Misc.								
220	Drywall Acoustical Sealant	1,020.00 lf	0.062 /lf		64				64
220	Drywall Acoustical Sealant	1,920.00 lf	0.062 /lf		120				120
	GWB Int Frame: Misc.				183				183
9127.010	GWB: Hanging Labor								
20	Labor Hang GWB Exterior	12,240.00 sf	0.57 /sf	6,981					6,981
30	Labor Hang GWB Interior	23,040.00 sf	0.57 /sf	13,141					13,141
80	Labor Hang GWB Ceiling	840.00 sf	0.86 /sf	719					719
90	Labor Hang Sheathing @ Ceiling	840.00 sf	0.86 /sf	719					719
	GWB: Hanging Labor			21,560					21,560
	472,500 Labor hours								
9130.010	GWB: Fasteners								
35	Plns & Loads 1/2"	510.00 ea	0.85 /ea		433				433
35	Plns & Loads 1/2"	960.00 ea	0.85 /ea		816				816
40	Plns & Loads 3/4"	510.00 ea	0.56 /ea		284				284
40	Plns & Loads 3/4"	960.00 ea	0.56 /ea		534				534
65	Drill Pt Screw 7/16"	1,584.00 ea	0.02 /ea		23				23
65	Drill Pt Screw 7/16"	1,920.00 ea	0.02 /ea		28				28
75	Sharp Pt Screw 7/16"	256.00 ea	0.11 /ea		28				28
90	Sharp Pt Screw 1 1/8"	1,260.00 ea	0.09 /ea		111				111
100	Sharp Pt Screw 1 5/8"	1,260.00 ea	0.154 /ea		194				194
135	Drill Pt Screw 1 1/4"	18,360.00 ea	0.02 /ea		269				269
135	Drill Pt Screw 1 1/4"	14,400.00 ea	0.02 /ea		211				211
	GWB: Fasteners				2,931				2,931
9131.010	GWB: Boards & Sheathing								
40	GWB 5/8" All Size Regular	23,040.00 sf	1.141 /sf		8,438				8,438
222	GWB 5/8x10 Fire Code	12,240.00 sf	0.542 /sf	26,283	6,634				32,917
222	GWB 5/8x10 Fire Code	840.00 sf	0.813 /sf		683				683
260	Ext Gyp Sheathing 5/8 x 4 x 8	840.00 sf	0.412 /sf		346				346
	GWB: Boards & Sheathing			26,283	16,101				42,384
	576.00 Labor hours								
9132.010	GWB: Finish Mud/Tape								
10	Labor GWB Finish All Steps	12,240.00 sf	0.57 /sf	6,981					6,981
10	Labor GWB Finish All Steps	23,040.00 sf	0.57 /sf	13,142					13,142
11	Labor GWB Ceiling Finish	1,880.00 sf	0.86 /sf	1,437					1,437
30	Joint Compound	12,240.00 sf	0.02 /sf		237				237
30	Joint Compound	23,040.00 sf	0.02 /sf		446				446
30	Joint Compound	1,880.00 sf	0.03 /sf		49				49
40	Joint Tape 500' Rolls	12,240.00 sf	0.01 /sf		84				84
40	Joint Tape 500' Rolls	23,040.00 sf	0.01 /sf		159				159

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Item	Description	Takeoff Qty	Unit Cost	Labor	Amount	Unit Cost	Material	Amount	Subcontract	Equipment	Other	Total
9132.010	GWB: Finish Mud/Tape 40 Joint Tape 500' Rolls GWB: Finish Mud/Tape 472,500 Labor hours	1,680.00 sf	-	-	21,560	-	0.01 /sf	17 991	-	-	-	17 22,551
9310.010	Tile: Floor & Wall 40 Ceramic Tile Floor Grade 2 70 Ceramic Tile Wall Grade 2 130 Ceramic Trim: Cove Base 160 Ceramic Tile Labor Patterns 160 Ceramic Tile Labor Patterns 180 Setting Method Thinsert 210 Setting Method Thinsert 210 Ceramic Tile Grout 230 Ceramic Tile Grout 230 Ceramic Tile Sealer 230 Ceramic Tile Sealer 174,500 Labor hours	760.00 sf 140.00 sf 340.00 lf 760.00 sf 140.00 sf 760.00 sf 140.00 sf 6,333 cf 1.17 760.00 sf 140.00 sf	4.563 /sf 4.563 /sf 3.422 /lf 0.913 /sf 0.913 /sf 1.141 /sf 1.141 /sf 6.333 /cf 30.42 /cf 0.684 /sf	3,468 639 1,164 694 128 867 160 193 96 520 96	3,340 615 697 - - 223 41 46 9 167 31 5,169	4.40 /sf 4.40 /sf 2.051 /lf - - 0.293 /sf 0.293 /sf 7.33 /cf 7.33 /cf 0.22 /sf	3,340 615 697 - - 223 41 46 9 167 31 5,169	-	-	-	-	6,808 1,254 1,861 694 128 1,090 201 239 44 687 127 13,131
9511.010	Ceiling: Grid Mains 10 Pins & Loads 50 Hanger Wire (#12 ga.) 120 Main Tee Intermediate White Ceiling: Grid Mains 48.24 Labor hours	1,200.00 ea 4,896.00 lf 2,412.00 lf	- - 0.913 /lf	- - 2,201 2,201	- - 2,201 2,201	0.161 /ea 0.06 /lf 0.293 /lf	193 269 707 1,169	-	-	-	-	193 269 2,908 3,370
9511.020	Ceiling: 4" Tee 50 Cross Tee 4" Intermediate Ceiling: 4" Tee 96.48 Labor hours	1,206.00 ea	3.65 /ea	4,402 4,402	4,402 4,402	4.69 /ea	5,653 5,653	-	-	-	-	10,056 10,056
9511.030	Ceiling: 2" Tee 50 Cross Tee 2" Intermediate Ceiling: 2" Tee 60.30 Labor hours	1,206.00 ea	2.282 /ea	2,752 2,752	2,752 2,752	2.344 /ea	2,827 2,827	-	-	-	-	5,578 5,578
9511.040	Ceiling: Wall Mold 10 Nails for Wall Mold 20 Wall Mold 15/16 Angle White Ceiling: Wall Mold 12.54 Labor hours	627.00 ea 627.00 lf	- 0.913 /lf	572 572	572 572	0.002 /ea 0.18 /lf	1 112 113	-	-	-	-	1 684 685
9511.060	Ceiling: 2x2 Tile 150 MinFbr Tegulr Std 2x2 5/8" Ceiling: 2x2 Tile 106,260 Labor hours	10,201.00 sf	0.48 /sf	4,849 4,849	4,849 4,849	0.732 /sf	7,472 7,472	-	-	-	-	12,320 12,320
9650.010	Flooring Resilient 10 Floor Resil Vinyl Tile 20 Floor Resil Base Flooring Resilient 283,500 Labor hours	6,950.00 sf 2,500.00 lf	1.37 /lf	3,422 3,422	3,422 3,422	0.732 /lf	1,831 1,831	39,641 39,641	-	-	-	39,641 5,253 44,895
9680.010	Flooring Carpet 40 Carpet Commercial 35oz	288.00 sy	-	-	-	-	-	11,499	-	-	-	11,499

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Item	Description	Takeoff Qty	Unit Cost	Labor Amount	Material Amount	Subcontract Amount	Equipment Amount	Other Amount	Total Amount
	Flooring Carpet		72.00 Labor hours						11,499
	FINISHES			98,679	50,554	87,218	0	0	236,450
10000.000	2,443,070 Labor hours								
	SPECIALTIES								
10160.010	Toilet Compartments								
10	Metal Toilet Compartments	5.00 ea	157,422 /ea	787	793,492 /ea	-	-	-	4,755
40	Urinal Sorens	2.00 ea	151.95 /ea	304	170.81 /ea	-	-	-	646
	Toilet Compartments			1,091	4,309				5,400
23.91	Labor hours								
10430.010	Signs and Letters								
60	Interior Door Signage	1.00 Allw				5,704			5,704
	Signs and Letters					5,704			5,704
0.40	Labor hours								
10521.010	Fire Extinguishers Etc								
10	Fire Extinguishers	5.00 ea	30.57 /ea	153	81,594 /ea	-	-	-	561
50	Fire Ex Cabinet	5.00 ea	99.02 /ea	495	131,842 /ea	-	-	-	1,194
	Fire Extinguishers Etc			648	1,067				1,715
14.20	Labor hours								
10600.000	Partitions								
560	Folding Panel Partitions	720.00 sf				53,387			53,387
	Partitions					53,387			53,387
10800.010	Misc Toilet/Bath Equip								
10	Soap Dish	5.00 ea	63.88 /ea	319	32,814 /ea	-	-	-	483
30	Clothes Hook Single	5.00 ea	63.88 /ea	319	22.82 /ea	-	-	-	433
40	Stainless Steel Shelf	5.00 ea	107,004 /ea	535	63.58 /ea	-	-	-	853
80	Towel Bar	5.00 ea	107,002 /ea	535	56,912 /ea	-	-	-	820
90	Soap Dispenser	5.00 ea	107,004 /ea	535	30.25 /ea	-	-	-	686
90	Mirror	5.00 ea	107,004 /ea	535	114.08 /ea	-	-	-	1,105
100	Grab Bar	10.00 ea	79,852 /ea	799	143.82 /ea	-	-	-	2,237
	Misc Toilet/Bath Equip			3,577	3,040				6,618
78.40	Labor hours								
	SPECIALTIES			5,316	8,417	59,091	0	0	72,824
11000.000	116.91 Labor hours								
	EQUIPMENT								
11160.010	Equip: Dock								
10	Dock Leveler	1.00 ea	684.43 /ea	684	3,808.75 /ea	-	-	-	4,493
20	Dock Bumpers	1.00 ea	37.08 /ea	37	610.38 /ea	-	-	-	647
40	Dock Seals	30.00 lf	28.18 /lf	845	23.34 /lf	-	-	-	1,545
50	Dock Lights	1.00 ea	114.07 /ea	114	305.19 /ea	-	-	-	419
	Equip: Dock			1,661	5,424				7,105
29.40	Labor hours								
11400.010	Equip: Commercial Food								
50	Walk in Freezer	1.00 ea	977.79 /ea	978	10,376.43 /ea	-	-	-	11,354
70	Refrigerator	2.00 ea	237.27 /ea	475	2,441.52 /ea	-	-	-	5,358

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Item	Description	Takeoff Qty	Labor		Material		Subcontract	Equipment	Other	Total
			Unit Cost	Amount	Unit Cost	Amount				
11400.010	Equip: Commercial Food									
	80 Washer	1.00 ea	169.29	169	2,472.11 /ea	2,472	-	-	-	2,641
	90 Dryer	1.00 ea	84.87	85	1,832.14 /ea	1,832	-	-	-	1,917
	100 Range Hood System	1.00 ea	151.96	152	6,103.76 /ea	6,104	-	-	-	6,256
	180 Range Heavy Duty	1.00 ea	91.25	91	1,744.25 /ea	1,744	-	-	-	1,836
	180 Dishwasher	1.00 ea	228.15	228	952.19 /ea	952	-	-	-	1,180
	190 Garbage Disposal	1.00 ea	151.95	152	1,230.57 /ea	1,231	-	-	-	1,383
	200 Ice Cube Maker	1.00 ea	456.31	456	1,831.13 /ea	1,831	-	-	-	2,287
	Equip: Commercial Food			2,786		31,426				34,212
	46,773 Labor hours									
EQUIPMENT				4,467		36,850	0	0	0	41,317
12000.000	FURNISHINGS									
12490.010	Window Treatments									
	50 Shades	26.00 ea	-	-	-	-	4,449	-	-	4,449
	Window Treatments						4,449			4,449
FURNISHINGS				0		0	4,449	0	0	4,449
15000.000	MECHANICAL									
15300.010	Sprinkler									
	11 Fire Protection (Sqft)	10,040.00 sf	-	-	-	-	36,650	-	-	36,650
	Sprinkler						36,650			36,650
15400.000	Plumbing									
	11 Plumbing (Sqft)	10,040.00 sf	-	-	-	-	97,352	-	-	97,352
	Plumbing						97,352			97,352
15700.000	HVAC Systems									
	11 HVAC (Sqft)	10,040.00 sf	-	-	-	-	160,345	-	-	160,345
	HVAC Systems						160,345			160,345
MECHANICAL				0		0	294,347	0	0	294,347
16000.000	ELECTRICAL									
16000.010	Electrical Complete									
	11 Electrical (Sqft)	10,040.00 sf	-	-	-	-	157,481	-	-	157,481
	Electrical Complete						157,481			157,481
ELECTRICAL				0		0	157,481	0	0	157,481
Estimate Totals										
	Description	Amount	Totals	Hours	Rate	Cost Basis	Cost per Unit	Percent of Total		
	Labor	535,227		10,251,743 hrs		53,309 /sf		21.44%		
	Material	398,563				39,697 /sf		15.96%		

Subcontract	1,096,653				109,228 /sf	43.93%
Equipment	11,359				1,131 /sf	0.46%
Other	5,316				0.529 /sf	0.21%
	2,047,118	2,047,118			203,896 /sf	82.00%
Contingency	249,648				24,865 /sf	10.00%
	249,648	2,296,766			228,762 /sf	10.00%
Architectural Fees	199,719				19,892 /sf	8.00%
Total		2,496,485			248,654 /sf	8.00%

Estimate Totals

2,122,000 hrs

10.000 %

8.000 %

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Senior Centers



Recognized by the Older Americans Act (OAA) as a community focal point, senior centers have become one of the most widely used services among America's older adults. Today, nearly 11,000 senior centers serve 1 million older adults every day.

Participants

- Approximately 70% of senior center participants are women; half of them live alone.
- The majority are Caucasian, followed by African Americans, Hispanics, and Asians respectively.
- Compared with their peers, senior center participants have higher levels of health, social interaction, and life satisfaction and lower levels of income.
- The average age of participants is 75.
- 75% of participants visit their center 1 to 3 times per week. They spend an average of 3.3 hours per visit.

Services

- Senior centers serve as a gateway to the nation's aging network—connecting older adults to vital community services that can help them stay healthy and independent.
- More than 60% of senior centers are designated focal points for delivery of OAA services—allowing older adults to access multiple services in one place.
- Senior centers offer a wide variety of programs and services, including:
 - Meal and nutrition programs
 - Information and assistance
 - Health, fitness, and wellness programs
 - Transportation services
 - Public benefits counseling
 - Employment assistance
 - Volunteer and civic engagement opportunities
 - Social and recreational activities
 - Educational and arts programs
 - Intergenerational programs
- To maintain operations, senior centers must leverage resources from a variety of sources. These include federal, state, and local governments; special events; public and private grants; businesses; bequests; participant contributions; in-kind donations; and volunteer hours. Most centers rely on 3 to 8 different funding sources.

SENIOR CENTERS FACT SHEET

Impact

- Research shows that older adults who participate in senior center programs can learn to manage and delay the onset of chronic disease and experience measurable improvements in their physical, social, spiritual, emotional, mental, and economic well-being.
- Today's senior centers are reinventing themselves to meet the needs and desires of the aging baby boom generation. Boomers now constitute more than two-thirds of the 50+ population. Senior centers are developing new programs and opportunities for this dynamic generation of older adults.

NCOA's Role

NCOA's National Institute of Senior Centers (NISC) NISC supports a national network of over 3,000 senior center professionals dedicated to helping older adults remain active, engaged, and independent in their communities. NISC is setting the standard for the future of senior centers by promoting cutting-edge research, promising practices, professional development, and advocacy. NISC also offers the nation's only National Senior Center Accreditation Program. Accreditation provides official recognition that a senior center meets nine national standards of senior center operations. To date, more than 250 senior centers have received accreditation.

For more information, please visit www.NCOA.org/NISC.



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About NCOA

The National Council on Aging (NCOA) is a respected national leader and trusted partner to help people aged 60+ meet the challenges of aging. Our mission is to improve the lives of millions of older adults, especially those who are struggling. Through innovative community programs and services, online help, and advocacy, NCOA is partnering with nonprofit organizations, government, and business to improve the health and economic security of 10 million older adults by 2020. Learn more at ncoa.org and @NCOAging.

NATIONAL COUNCIL ON AGING

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