



**FIND AID FOR THE AGED, INC.
AND AFFILIATES**

**CONSOLIDATED FINANCIAL REPORTS
DECEMBER 31, 2018 AND 2017**

FIND AID FOR THE AGED, INC. AND AFFILIATES

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INDEPENDENT AUDITORS' REPORT

Board of Directors
FIND Aid for the Aged, Inc. and Affiliates
New York, New York

Report on the Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of FIND Aid for the Aged, Inc. (a nonprofit organization) and Affiliates (collectively the "Organization"), which comprise the consolidated statements of financial position as of December 31, 2018 and 2017, and the related consolidated statements of activities and changes in net assets, functional expenses and cash flows for the years then ended, and the related notes to the consolidated financial statements.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Organization's preparation and fair presentation of the consolidated 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 Organization'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 consolidated financial statements.

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

WISS & COMPANY, LLP

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Organization as of December 31, 2018 and 2017, and the changes in its net assets, and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis-of-Matter

As discussed in Note 1 to the financial statements, the Organization has adjusted its 2017 financial statements to retrospectively apply the change in accounting principles resulting from Accounting Standards Update, 2016-14, Not-for-Profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-Profit Entities. In our opinion, such adjustments are appropriate and have been properly applied. Our opinion is not modified with respect to this matter.

Report on Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the consolidated financial statements that collectively comprise the Organization's basic consolidated financial statements. The accompanying schedule of expenditures of federal awards on page 32 is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and is not a required part of the basic consolidated financial statements. In addition, the accompanying supplementary information listed in the attached table of contents on pages 22 to 27 is also presented for purposes of additional analysis and is not a required part of the basic consolidated financial statements. The supplementary information and accompanying schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the consolidated financial statements. The supplementary information and accompanying schedules have been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information and accompanying schedules are fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated August 20, 2019 on our consideration of the Organization's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control over financial reporting and compliance.



WISS & COMPANY, LLP

Livingston, New Jersey
August 20, 2019

FIND AID FOR THE AGED, INC. AND AFFILIATES

CONSOLIDATED STATEMENTS OF FINANCIAL POSITION

	December 31,	
	2018	2017
ASSETS		
Cash and equivalents	\$ 2,203,270	\$ 1,394,361
Investments	2,126,606	3,743,701
Tenant accounts receivable (net of allowance of \$38,158 and \$55,618 for 2018 and 2017, respectively)	84,427	57,545
Grants receivable	732,280	828,144
Other receivables (net of allowance of \$2,000 for 2018 and 2017)	204,286	136,966
Prepaid expenses and other assets	275,355	290,542
Restricted deposits and funded reserves	3,753,654	3,414,908
Deferred rents receivable	190,814	155,962
Property and equipment, net	<u>19,159,562</u>	<u>18,123,500</u>
	<u>\$ 28,730,254</u>	<u>\$ 28,145,629</u>
LIABILITIES AND NET ASSETS		
LIABILITIES:		
Accounts payable	\$ 298,005	\$ 283,561
Accrued expenses and other liabilities	514,530	493,737
Contract advances	735,359	549,882
Deferred rent and utilities	100,558	92,436
Security deposits payable	348,470	347,513
Debt (net of unamortized debt issuance costs of \$542,056 and \$147,402 for 2018 and 2017, respectively)	<u>18,963,637</u>	<u>18,459,883</u>
	<u>20,960,559</u>	<u>20,227,012</u>
COMMITMENTS		
NET ASSETS WITHOUT DONOR RESTRICTIONS	<u>7,769,695</u>	<u>7,918,617</u>
Total liabilities and net assets	<u>\$ 28,730,254</u>	<u>\$ 28,145,629</u>

See accompanying notes to consolidated financial statements.

FIND AID FOR THE AGED, INC. AND AFFILIATES

CONSOLIDATED STATEMENTS OF ACTIVITIES AND CHANGES IN NET ASSETS

	Year Ended December 31,	
	<u>2018</u>	<u>2017</u>
SUPPORT AND REVENUES:		
Gross potential rent	\$ 7,487,657	\$ 7,456,576
Less: Vacancies and concessions	<u>(474,159)</u>	<u>(379,897)</u>
Rental Income	7,013,498	7,076,679
Grants and contracts	4,097,766	3,727,141
Contributions	130,686	171,735
Program income	124,451	119,379
Special events	82,137	69,804
Administrative fees	5,140	8,968
Investment return, net	(72,556)	299,677
Other income	<u>221,487</u>	<u>259,619</u>
	<u>11,602,609</u>	<u>11,733,002</u>
 EXPENSES:		
Program Services:		
Senior housing	5,665,575	5,496,123
Senior centers	<u>4,283,740</u>	<u>3,921,491</u>
	9,949,315	9,417,614
Management and General	1,594,032	1,470,318
Fundraising	<u>208,184</u>	<u>115,288</u>
	<u>11,751,531</u>	<u>11,003,220</u>
 CHANGE IN NET ASSETS	(148,922)	729,782
NET ASSETS WITHOUT DONOR RESTRICTIONS, BEGINNING OF YEAR	<u>7,918,617</u>	<u>7,188,835</u>
NET ASSETS WITHOUT DONOR RESTRICTIONS, END OF YEAR	<u>\$ 7,769,695</u>	<u>\$ 7,918,617</u>

See accompanying notes to consolidated financial statements.

FIND AID FOR THE AGED, INC. AND AFFILIATES
CONSOLIDATED STATEMENTS OF FUNCTIONAL EXPENSES

Year Ended December 31,										
	2018					2017				
	Senior Housing	Senior Centers	Management and General	Fundraising	Total Expenses	Senior Housing	Senior Centers	Management and General	Fundraising	Total Expenses
Salaries	\$ 1,636,726	\$ 2,162,856	\$ 487,294	\$ 147,256	\$ 4,434,132	\$ 1,538,975	\$ 1,929,141	\$ 414,040	\$ 79,608	\$ 3,961,764
Payroll taxes and fringe benefits	482,784	433,312	221,716	22,885	1,160,697	543,282	507,558	161,809	18,261	1,230,910
Utilities	1,050,829	22,804	6,143	-	1,079,776	1,107,079	22,900	5,891	-	1,135,870
Professional fees and contract services	354,431	250,480	301,572	17,008	923,491	301,652	252,293	336,882	10,975	901,802
Repairs and maintenance	596,482	185,099	4,526	3,919	790,026	469,140	141,545	2,939	-	613,624
Food	-	743,567	3,362	1,140	748,069	-	672,388	700	-	673,088
Insurance	366,080	49,529	32,911	-	448,520	373,844	51,452	27,345	-	452,641
Interest expense	86,762	-	209,530	-	296,292	113,865	-	216,827	-	330,692
Office expenses	-	63,709	149,213	14,590	227,512	-	52,667	135,093	5,328	193,088
Rent	-	60,323	53,077	-	113,400	-	35,634	75,268	-	110,902
Minor equipment and furniture purchases	67,833	40,268	2,513	-	110,614	34,118	18,996	865	599	54,578
Real estate taxes	104,882	-	-	-	104,882	101,501	-	-	-	101,501
Supplies	-	86,766	704	-	87,470	-	67,301	300	-	67,601
Senior trips and activities	-	53,617	-	-	53,617	-	33,909	1,000	-	34,909
Telephone and postage	-	26,762	19,137	1,031	46,930	-	15,525	13,598	356	29,479
Equipment rental	-	13,782	7,645	-	21,427	-	15,346	16,100	-	31,446
Special events	-	8,794	1,515	229	10,538	-	18,708	-	113	18,821
Other expenses	43,795	10,900	40,348	126	95,169	41,135	11,012	18,658	48	70,853
Depreciation and amortization	874,971	71,172	649	-	946,792	871,532	75,116	649	-	947,297
Bad debt expense	-	-	52,177	-	52,177	-	-	42,354	-	42,354
Total Expenses	\$ 5,665,575	\$ 4,283,740	\$ 1,594,032	\$ 208,184	\$ 11,751,531	\$ 5,496,123	\$ 3,921,491	\$ 1,470,318	\$ 115,288	\$ 11,003,220

See accompanying notes to consolidated financial statements.

FIND AID FOR THE AGED, INC. AND AFFILIATES

CONSOLIDATED STATEMENTS OF CASH FLOWS

	<u>Year Ended December 31,</u>	
	<u>2018</u>	<u>2017</u>
CASH FLOWS FROM OPERATING ACTIVITIES:		
Change in net assets	\$ (148,922)	\$ 729,782
Adjustments to reconcile change in net assets to net cash flows from operating activities:		
Depreciation and amortization	946,792	947,297
Bad debts	52,177	42,354
Unrealized loss (gain) on investments	82,539	(179,617)
Realized loss (gain) on investments	69,813	(57,722)
Interest expense relating to deferred financing costs	11,146	11,146
Change in operating assets and liabilities:		
Tenant accounts receivable	(79,059)	(36,252)
Grants receivable	95,864	(184,235)
Other receivables	(67,320)	(1,930)
Prepaid expenses and other assets	15,187	(44,781)
Restricted deposits and funded reserves, net	(338,746)	(138,881)
Deferred rents receivable	(34,852)	(57,035)
Accounts payable	14,444	(32,876)
Accrued expenses and other liabilities	20,793	18,158
Contract advances	185,477	(53,559)
Deferred rent and utilities	8,122	(57,520)
Security deposits payable	957	6,082
Net cash flows from operating activities	<u>834,412</u>	<u>910,411</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of investments	(1,593,012)	(1,565,675)
Proceeds from sale of investments	3,057,755	52,094
Purchases of property and equipment	<u>(1,982,854)</u>	<u>(638,583)</u>
Net cash flows from investing activities	<u>(518,111)</u>	<u>(2,152,164)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:		
Proceeds from debt agreements	840,057	-
Mortgage principal payments	<u>(347,449)</u>	<u>(871,513)</u>
Net cash flows from financing activities	<u>492,608</u>	<u>(871,513)</u>
NET CHANGE IN CASH AND EQUIVALENTS	808,909	(2,113,266)
CASH AND EQUIVALENTS, BEGINNING OF YEAR	<u>1,394,361</u>	<u>3,507,627</u>
CASH AND EQUIVALENTS, END OF YEAR	<u>\$ 2,203,270</u>	<u>\$ 1,394,361</u>
SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:		
Interest paid	<u>\$ 198,443</u>	<u>\$ 323,306</u>
Property and equipment additions financed by accounts payable	<u>\$ 65,555</u>	<u>\$ 38,461</u>

See accompanying notes to consolidated financial statements.

FIND AID FOR THE AGED, INC. AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 1 - Nature of the Organizations and Summary of Significant Accounting Policies:

Principles of Consolidation - The consolidated financial statements include the accounts of FIND Aid for the Aged, Inc. ("FIND Aid"), Woodstock Housing Development Fund Corporation for Senior Citizens ("Woodstock"), The Hamilton Housing Development Company, Inc. ("Hamilton") and Hargrave Housing Development Fund Corporation ("Hargrave") (collectively referred to as the "Organization"). The entities are consolidated based on control and economic interest. The financial position and results of operations presented in the accompanying consolidated financial statements do not represent those of a single legal entity. All intercompany transactions and accounts have been eliminated in consolidation.

Nature of the Organizations - FIND Aid is a not-for-profit organization that was incorporated in 1969. FIND Aid's primary purpose is to develop, conduct and administer programs to aid the aged on New York City's West Side. These programs provide meals, recreational and social activities, social services and housing for senior citizens. FIND Aid operates four senior centers and maintains its administrative office on the Upper West Side of Manhattan.

Woodstock was organized in 1975. It manages and owns Woodstock Hotel, a residential facility for low-income senior citizens. The building has 286 units located in New York, New York and a senior citizen's center.

Hamilton was organized in 1972 as a New York, nonprofit corporation for the purpose of operating a rental housing project under Section 236 of the National Housing Act with mortgage insurance provided by the Federal Housing Administration ("FHA") of the Department of Housing and Urban Development. The project consists of 176 units located in New York, New York.

Hargrave is a not-for-profit organization formed in 2001 pursuant to Article XI of the Private Housing Finance Law and Section 402 of the Not-for-Profit Corporation Law of the State of New York. Hargrave's primary purpose is operating a 112-unit apartment project and a community center. The community center does not generate revenue.

Cash and Equivalents and Credit Risk - Cash and equivalents include money market funds and all other highly liquid short-term investments purchased with maturities of three months or less. The Organization maintains its cash balances with financial institutions insured by the Federal Deposit Insurance Corporation ("FDIC") up to \$250,000. The Organization also maintains funded escrows and reserves, which are held in trust accounts in the Organization's name (see Note 5). At times, these balances may exceed the FDIC limits; however, the Organization has not experienced any losses in such accounts and believes it is not exposed to any significant risks with respect to these balances.

Investments - Investments are stated at fair value based upon quoted market values and are recorded as available for sale. Interest and dividends and realized and unrealized gains and losses, if any, are reported as investment return in the statements of activities and changes in net assets. Investment return is reported in net assets without donor restrictions unless its use is restricted by explicit donor stipulation or by law. Purchases and sales of investments are recorded on a settlement date basis. The cost of securities sold is determined using the specific identification method. Investments are reviewed annually for impairment. Management has determined there are no other than temporary losses as of December 31, 2018.

Dividends and interest are recognized as earned. Net realized gains or losses and changes in net depreciation in fair value are determined by comparing cost to proceeds and fair market value, respectively. Gains and losses on sales of securities are recorded in the statement of activities and changes in net assets in the period in which the securities are sold.

FIND AID FOR THE AGED, INC. AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 1 - Nature of the Organizations and Summary of Significant Accounting Policies (continued):

The investments are protected by the Securities Insurance Protection Corporation ("SIPC"), which provides limited insurance in certain circumstances for securities and cash held in brokerage accounts. The insurance is limited to \$500,000 for securities and \$250,000 for cash balances. The insurance does not protect against investment losses. At times, such balances may be in excess of SIPC insured limits.

Tenant Accounts Receivable and Bad Debts - The Organization carries its tenant accounts receivable at net realizable value. The Organization establishes a reserve for receivables that may prove to be uncollectible based on periodic review by management of collections and current credit conditions of each tenant. Accounts are written off as uncollectible when management has determined that a sufficient period of time has elapsed without receiving payment and the tenants do not exhibit the ability to meet their obligations.

Grants Receivable - Grants receivable, all due within one year, represent amounts due from government agencies under various cost-reimbursement agreements. The Organization determines the need for an allowance based on history of write-offs, levels of past due accounts and its relationships with, and economic status, of its grantors. As of December 31, 2018 and 2017, no provision was made for uncollectible amounts, since management expects to collect the entire grants receivable balance.

Other Receivables - Other receivables are composed primarily of balances due to the Organization from various local government-housing agencies associated with subsidized tenants' rents. The Organization states other receivables at net realizable value and establishes a reserve for balances that may be uncollectible based on periodic review by management of the status of the balance.

Property and Equipment - Property and equipment are stated at cost and are depreciated using the straight-line method over their estimated useful lives as follows: buildings – 27.5 to 40 years; building improvements - 20 years; furniture and equipment - 3 to 7 years. Leasehold improvements are amortized over the shorter of the life of the lease or over their estimated useful lives. Construction in progress is not depreciated until placed in service. Major improvements in excess of \$5,000 are capitalized. Repairs and maintenance costs are expensed as incurred while major renewals and betterments are capitalized. When assets are disposed of, the assets and related allowances for depreciation are eliminated from the accounts and any resulting gain or loss is reflected in operations.

Long-Lived Assets - The Organization evaluates all long-lived assets for impairment. Long-lived assets are evaluated for impairment whenever events or changes in circumstances indicate that the carrying value of an asset may not be recoverable. If the carrying amount is not fully recoverable, an impairment loss is recognized to reduce the carrying amount to fair value, and is charged to expense in the period of impairment. As of December 31, 2018 and 2017, management has determined that these assets are not impaired.

Contract Advances - The Organization records grants/contracts support as a refundable advance until it is expended for the purpose of the grant or contract, at which time it becomes unconditional and is recognized as unrestricted support.

Debt Issuance Costs - Costs relating to refinancing the mortgage loan are netted against debt and amortized over the term of the related debt.

FIND AID FOR THE AGED, INC. AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 1 - Nature of the Organizations and Summary of Significant Accounting Policies (continued):

Net Assets - Net assets, revenues, gains, and losses are classified based on the existence or absence of donor or grantor imposed restrictions. Accordingly, net assets and changes therein are classified and reported as follows:

Net Assets Without Donor Restrictions - Net assets available for use in general operations and not subject to donor restrictions.

Net Assets With Donor Restrictions - Net assets subject to donor-imposed restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met by the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restriction expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both. The Organization received no donor restricted contributions during the years ended December 31, 2018 and 2017.

Functional Allocation of Expenses - The costs of program and supporting services activities have been summarized on a functional basis in the statements of activities and changes in net assets. The statements of functional expenses present the natural classification detail of expenses by function. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Therefore, expenses require allocation on a reasonable basis that is consistently applied. Salaries and related expenses are allocated on the basis of estimated time and effort. Other expenses are allocated on the basis of direct costs.

Support and Revenues:

Rental Income - Apartment rents are recognized as income on the accrual basis as they are earned. Advance receipts of rental income are deferred and classified as liabilities until earned. All leases between the Organization and the tenants of the property are considered to be operating leases. These leases have a one-year term and are renewable on an annual basis.

Commercial rents are recognized on a straight-line basis under which contractual rent increases are recognized equally over the lease term. Rental income recorded on the straight-line method in excess of the rents billed is recognized as deferred rents receivable and is included in tenant accounts receivable in the accompanying consolidated statements of financial position.

Other Income - Program income, special events, grants and contracts, administrative fees, investment income and other income are recognized when earned.

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

Income Taxes - FIND Aid, Woodstock, Hamilton and Hargrave are exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and, therefore, have made no provision for Federal or State income taxes in the accompanying consolidated financial statements. These organizations have been determined by the Internal Revenue Service ("IRS") not to be a "private foundation" within the meaning of Section 509(a)(1) of the Internal Revenue Code.

FIND AID FOR THE AGED, INC. AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 1 - Nature of the Organizations and Summary of Significant Accounting Policies (continued):

Other significant tax positions include the determination of whether any amounts are subject to unrelated business income tax ("UBIT"). The Organization offers employees the opportunity to pay for qualified transportation fringe benefits on a pre-tax basis. Under section 512(a)(7) of The Tax Cuts and Jobs Act of 2017, effective in 2018 this benefit is considered subject to UBIT. UBIT related to this benefit is approximately \$13,000 for 2018 and is included with other expenses. Management has determined that the Organization had no other activities subject to UBIT in the years ended December 31, 2018 or 2017. All significant tax positions have been considered by management and it has been determined that all tax positions would be sustained upon examinations by taxing authorities. Find Aid, Woodstock, Hamilton and Hargrave are required to file form 990 (Return of Organization Exempt from Income Tax) and State Form CHAR500 (except Hamilton and Hargrave), which are subject to examination by the IRS up to three years from the extended due date of the return. The forms 990 and CHAR500 for 2015 through 2017 are open to examination by the IRS as of December 31, 2018.

Reclassifications - Certain prior period amounts have been reclassified to conform to the current year's presentation. Specifically, amounts in program income were reclassified to special events on the consolidated statements of activities and changes in net assets. Such reclassifications did not impact the change in net assets.

Newly Adopted Accounting Pronouncement - In August 2016, the Financial Accounting Standards Board ("FASB") issued Accounting Standards Update ("ASU") 2016-14, Not-for-profit Entities (Topic 958) – Presentation of Financial Statements of Not-for-profit Entities. ASU 2016-14 addresses the complexity and understandability of net asset classification, 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. Management has implemented ASU 2016-14 and has adjusted the presentation in these consolidated financial statements accordingly. The ASU has been applied retrospectively to all periods presented.

Recently Issued Accounting Pronouncements - In May 2014, the FASB issued ASU No. 2014-09, "Revenue from Contracts with Customers (Topic 606)," requiring an entity to recognize the amount of revenue to which it expects to be entitled for the transfer of promised goods or services to customers. The updated standard will replace most existing revenue recognition guidance in U.S. GAAP when it becomes effective and permits the use of either a full retrospective or retrospective with cumulative effect transition method. In August 2015 the FASB issued ASU 2015-14, which defers the effective date of ASU 2014-09 one year making it effective for annual reporting periods beginning after December 15, 2018. Management is currently evaluating the impact of this ASU on the consolidated financial statements.

In February 2016, the FASB issued ASU No. 2016-02, "Leases (Topic 842)," which replaces the existing guidance in ASC 840 - Leases. This ASU requires a dual approach for lessee accounting under which a lessee would account for leases as finance leases or operating leases. Both finance leases and operating leases will result in the lessee recognizing a right-of-use asset and a corresponding lease liability. For finance leases, the lessee would recognize interest expense and amortization of the right-of-use asset and for operating leases, the lessee would recognize a straight-line total lease expense. This ASU is effective for fiscal years beginning after December 15, 2019. The requirements of this standard include a significant increase in required disclosures. Management is currently evaluating the impact of this ASU on the consolidated financial statements.

FIND AID FOR THE AGED, INC. AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 1 - Nature of the Organizations and Summary of Significant Accounting Policies (continued):

In June 2018, the FASB issued ASU No. 2018-08, "Clarifying the Scope and the Accounting Guidance for Contributions Received and Contributions Made." The amendments in this standard clarifies and improves guidance concerning 1) evaluating whether transactions should be accounted for as contributions (nonreciprocal transactions) within the Topic 958, Not-for-Profit Entities or as exchange (reciprocal) transactions subject to other guidance and 2) determining where the contribution is conditional. This ASU is effective for annual periods beginning after December 15, 2018 and should be applied on a modified prospective basis. Management is currently evaluating the impact of this ASU on the consolidated financial statements.

Subsequent Events - Management has reviewed and evaluated all events and transactions from December 31, 2018 through August 20, 2019, the date that the consolidated financial statements were available for issuance. The effects of those events and transactions that provide additional pertinent information about conditions that existed at the date of the consolidated statement of financial position, have been recognized in the accompanying consolidated financial statements (see Note 11).

Note 2 - Liquidity and Availability:

Management regularly monitors the availability of resources required to meet its operating needs. As part of management's liquidity plan, it has a policy to structure its financial assets to be available as its general expenses, liabilities, and other obligations come due. For purposes of analyzing resources available to meet general expenses over a 12-month period, management considers all expenses related to its ongoing activities. Financial assets available for general expense, that is, without donor or other restrictions limiting their use, within one year of the consolidated statement of financial position date, comprise the following:

	December 31,	
	2018	2017
Available financial assets at year-end:		
Cash and equivalents	\$ 2,203,270	\$ 1,394,361
Investments	2,126,606	3,743,701
Tenant accounts receivable	84,427	57,545
Grants receivable	732,280	828,144
Other receivables	204,286	136,966
Total available financial assets at year-end	<u>\$ 5,350,869</u>	<u>\$ 6,160,717</u>

In addition to financial assets available to meet general expenses over the next 12 months, the Organization operates with a balanced budget and anticipates collecting sufficient revenue to cover general expenses. Refer to the consolidated statements of cash flows, which identify the sources and uses of the Organizations' cash and shows positive cash generated by operations. If the need arises, the Organization has access to a \$275,000 line of credit (see Note 10) and has reserves that may be used to fund project maintenance, capital replacements and improvements (see Note 5).

FIND AID FOR THE AGED, INC. AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 3 - Fair Value Measurements - Recurring:

Fair Value Measurements and Disclosures FASB ASC 820, establishes a framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described as follows:

- *Level 1* - Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Organization has the ability to access.
- *Level 2* - Inputs to the valuation methodology include:
 - Quoted prices for similar assets or liabilities in active markets;
 - Quoted prices for identical or similar assets in inactive markets;
 - Inputs other than quoted prices that are observable for the asset or liability;
 - Inputs that are derived principally from or corroborated by observable market data by correlation or other means.
- *Level 3* - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

Following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at December 31, 2018 and 2017.

- Fixed Income, Mutual Funds and Exchange Traded Equity Funds: Valued at the closing price reported in the active market in which the fund is traded.

The preceding methods may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although management believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

FIND AID FOR THE AGED, INC. AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 3 - Fair Value Measurements – Recurring (continued):

The following tables set forth by level, within the fair value hierarchy, the Organization's assets at fair value as of December 31, 2018 and 2017:

<i>Assets at Fair Value as of December 31, 2018</i>				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Mutual Funds	\$ 369,229	\$ -	\$ -	\$ 369,229
Exchange Traded Equity Funds	1,522,189	-	-	1,522,189
Total	<u>\$ 1,891,418</u>	<u>\$ -</u>	<u>\$ -</u>	\$ 1,891,418
Certificate of Deposit				235,188
				<u>\$ 2,126,606</u>

<i>Assets at Fair Value as of December 31, 2017</i>				
	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Fixed Income	\$ 1,489,777	\$ -	\$ -	\$ 1,489,777
Mutual Funds	369,229	-	-	369,229
Exchange Traded Equity Funds	1,648,360	-	-	1,648,360
Total	<u>\$ 3,507,366</u>	<u>\$ -</u>	<u>\$ -</u>	\$ 3,507,366
Certificate of Deposit				236,335
				<u>\$ 3,743,701</u>

Note 4 - Grants Receivable:

The Organization had grant receivable balances from the following funding sources:

	<u>December 31,</u>	
	<u>2018</u>	<u>2017</u>
New York City Department for the Aging	\$ 368,691	\$ 500,223
New York State Office of Temporary and Disability Assistance	23,164	12,946
New York City Department of Homeless Services	321,675	297,401
U.S. Department of Housing and Urban Development	18,750	17,574
	<u>\$ 732,280</u>	<u>\$ 828,144</u>

Approximately 52% and 60% of grants receivable were from the New York City Department of the Aging as of December 31, 2018 and 2017, respectively. Approximately 43% and 36% of grants receivable were from the New York City Department of Homeless Services as of December 31, 2018 and 2017, respectively.

FIND AID FOR THE AGED, INC. AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 5 - Restricted Deposits and Funded Reserves:

Restricted deposits and funded reserves consisted of the following:

	December 31,				
	2018				
	Woodstock	Hamilton	Hargrave	FIND Aid	Total
Restricted Deposits -					
Tenant Security Deposits	\$ 21,350	\$ 126,101	\$ 73,602	\$ 127,417	\$ 348,470
Funded Reserves:					
(a) Escrow Deposits	-	115,510	127,462	-	242,972
(b) Operating Reserve	1,158,402	-	-	-	1,158,402
(c) Replacement Reserve	968,957	710,031	324,822	-	2,003,810
	<u>\$ 2,148,709</u>	<u>\$ 951,642</u>	<u>\$ 525,886</u>	<u>\$ 127,417</u>	<u>\$ 3,753,654</u>
	December 31,				
	2017				
	Woodstock	Hamilton	Hargrave	FIND Aid	Total
Restricted Deposits -					
Tenant Security Deposits	\$ 21,343	\$ 123,837	\$ 74,979	\$ 127,354	\$ 347,513
Funded Reserves:					
(a) Escrow Deposits	-	96,371	104,279	-	200,650
(b) Operating Reserve	1,143,624	-	-	-	1,143,624
(c) Replacement Reserve	797,472	623,563	302,086	-	1,723,121
	<u>\$ 1,962,439</u>	<u>\$ 843,771</u>	<u>\$ 481,344</u>	<u>\$ 127,354</u>	<u>\$ 3,414,908</u>

Restricted Deposits - Tenant security deposits related to commercial leases are held in a separate bank account.

Funded Reserves - According to the terms of the mortgage and other regulatory agreements (see Note 7), the Organization is required to maintain escrow deposits and reserves comprised of the following:

- (a) The Escrow Deposits are required by the mortgagors to provide for the orderly invoicing and payment of real estate taxes, water and sewer, and insurance premiums.
- (b) The Operating Reserves may be used to fund project maintenance, capital replacements and capital improvements, but only in the event that the Replacement Reserve Account is insufficient to cover such costs and no other funds are available.
- (c) The Replacement Reserves shall be used solely to fund project maintenance, capital replacements and capital improvements.

FIND AID FOR THE AGED, INC. AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 5 - Restricted Deposits and Funded Reserves (continued):

Per mortgage agreements, the following annual deposits are required to be made:

Year End December 31,	Woodstock	Hamilton	Hargrave	Total
2019	\$ 83,882	\$ 73,894	\$ 22,596	\$ 180,372
2020	86,399	73,894	22,596	182,889
2021	88,991	73,894	22,596	185,481
2022	91,660	73,894	22,596	188,150
2023	94,410	73,894	22,596	190,900
Thereafter	<u>2,788,572</u>	<u>874,412</u>	<u>227,843</u>	<u>3,890,827</u>
Total	<u>\$ 3,233,914</u>	<u>\$ 1,243,882</u>	<u>\$ 340,823</u>	<u>\$ 4,818,619</u>

Note 6 - Property and Equipment:

The following is a summary of property and equipment:

	December 31,	
	2018	2017
Land	\$ 2,008,810	\$ 2,008,810
Buildings	12,076,382	12,076,382
Building improvements	23,722,099	23,700,498
Leasehold improvements	1,513,423	1,488,727
Furniture and equipment	538,439	1,142,685
Construction in progress	<u>1,927,407</u>	<u>165,735</u>
	41,786,560	40,582,837
Less: accumulated depreciation and amortization	<u>(22,626,998)</u>	<u>(22,459,337)</u>
	<u>\$ 19,159,562</u>	<u>\$ 18,123,500</u>

Depreciation and amortization was \$946,792 and \$947,297 for the years ended December 31, 2018 and 2017, respectively.

FIND AID FOR THE AGED, INC. AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 7 - Debt:

The following is a summary of debt:

	December 31,					
	2018			2017		
	Loan Balance	Unamortized Debt Issuance Cost	Net Debt	Loan Balance	Unamortized Debt Issuance Cost	Net Debt
Woodstock						
(a) Mortgage payable	\$ 9,778,103	\$ -	\$ 9,778,103	\$ 9,778,103	\$ -	\$ 9,778,103
(b) Building loan	849,734	-	849,734	849,734	-	849,734
(c) Construction loan	1,245,857	405,800	840,057	-	-	-
	<u>11,873,694</u>	<u>405,800</u>	<u>11,467,894</u>	<u>10,627,837</u>	<u>-</u>	<u>10,627,837</u>
Hamilton						
(a) First mortgage, Note 1	585,196	9,291	575,905	690,151	11,236	678,915
(a) First mortgage, Note 2	661,046	-	661,046	682,023	-	682,023
(b) Second mortgage, rehab loan	2,599,800	-	2,599,800	2,599,800	-	2,599,800
(c) Third mortgage, HDC note	-	-	-	47,611	-	47,611
	<u>3,846,042</u>	<u>9,291</u>	<u>3,836,751</u>	<u>4,019,585</u>	<u>11,236</u>	<u>4,008,349</u>
Hargrave						
(a) First Mortgage, CPC Note	2,838,832	126,965	2,711,867	2,942,746	136,166	2,806,580
(b) Second Mortgage, HPD Note	947,125	-	947,125	1,017,117	-	1,017,117
	<u>3,785,957</u>	<u>126,965</u>	<u>3,658,992</u>	<u>3,959,863</u>	<u>136,166</u>	<u>3,823,697</u>
	<u>\$ 19,505,693</u>	<u>\$ 542,056</u>	<u>\$ 18,963,637</u>	<u>\$ 18,607,285</u>	<u>\$ 147,402</u>	<u>\$ 18,459,883</u>

Woodstock

- a) **Mortgage Payable** - Woodstock has a mortgage payable from the City of New York, acting through the Department of Housing Preservation and Development ("HPD"). The non-interest bearing mortgage consists of funding pursuant to Article IX of the New York Private Housing Finance Law and is collateralized by the Woodstock Hotel payable in a balloon payment on January 1, 2044. In accordance with the Restated Funding and Disbursement Agreement, Woodstock is required to have an Operating Reserve and a Replacement Reserve (see Note 5).
- b) **Building Loan** - The building loan consists of funding pursuant to Article XI of the New York Private Housing Finance Law. The building loan is approved for up to \$1,016,509 to fund rehabilitation and renovation work for the Woodstock Hotel. The non-interest bearing loan has a balloon payment due January 1, 2044.

FIND AID FOR THE AGED, INC. AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 7 - Debt (continued):

- c) **Construction Loan** - In June 2018 the Organization was approved for a construction loan (secured by the Woodstock Hotel) up to \$4,462,673 to be drawn down for the purpose of preservation work, ten new penthouse residential units and a roof garden. This loan consists of borrowing up to \$3,949,673 from the Community Preservation Corporation ("CPC"), acting through HPD, and \$513,000 from the City of New York. This renovation project is expected to be completed by January 2021 and the construction loan may be converted to a permanent loan once conditions are met. The permanent loan consists of CPC for \$250,000 and the City of New York for \$513,000, totaling \$763,000. Interest charged is 4.5% above LIBOR and the City of New York is .25% fixed. Interest charged on this loan and capitalized during the year ending December 31, 2018 totaled \$15,205.

Hamilton

- a) **First Mortgage** - The first mortgage is from the City of New York, acting through the HPD and bears interest at the rate of 6.5% per annum and is split between two notes. First mortgage note 1 in the original amount of \$2,699,170 requires monthly payments of principal and interest in the amount of \$24,187 through maturity on October 1, 2035, prior to the reduction of the interest subsidy paid by HUD under Section 236 of the National Housing Act. First mortgage note 2 in the original amount of \$852,915 requires monthly installments of principal and interest of \$5,391 through maturity. Both notes are secured by the rental property. In addition, monthly deposits must be made to an escrow account for timely payment of real estate taxes, insurance premiums, and other local charges and monthly deposits must be made into a replacement reserve (see Note 5). Total interest expense incurred for First mortgage notes 1 and 2 combined during 2018 and 2017 was \$84,817 and \$92,940, respectively. For the years ended December 31, 2018 and 2017, Hamilton received \$146,729 and \$181,516 of Section 236 subsidy, respectively, which is included in Other Income on the consolidated statements of activities and changes in net assets.
- b) **Second Mortgage - Rehab Loan** - The second mortgage with HPD is noninterest bearing, with the full amount of unpaid principal due on maturity at January 31, 2036. The loan is secured by a second mortgage on the rental property.
- c) **Third Mortgage - HDC Repair Note** - On February 1, 2005, Hamilton entered into a loan with HDC in the original amount of \$4,840,000 at the interest rate of 6.25% per annum. The loan required monthly principal and interest of \$47,860 through maturity on January 31, 2018, which is when it was satisfied. There was no interest expense for the year ended December 31, 2018. Interest expense incurred on the loan was \$18,980 for the year ended December 31, 2017.

FIND AID FOR THE AGED, INC. AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 7 - Debt (continued):

Hargrave

- a) **First Mortgage** - Hargrave obtained a first mortgage with CPC in the original amount of \$3,850,000 at the interest rate of 6.58% per annum that is secured by a first mortgage on the rental property. The loan was converted from a construction loan on April 1, 2004, at which time additional funds of \$279,869 were advanced to Hargrave. Payments of principal and interest of \$24,538 are due and payable monthly beginning May 1, 2004, through maturity in April 2034. In addition, monthly deposits must be made to an escrow account for timely payment of real estate taxes, insurance premiums, and other local charges and monthly deposits must be made into a replacement reserve (see Note 5). For the years ended December 31, 2018 and 2017, interest expense of \$190,536 and \$197,136 was charged to Hargrave, respectively.
- b) **Second Mortgage** - A second mortgage with HPD was closed prior to 2003 in the original amount of \$1,949,196 at the interest rate of 1% per annum to assist in renovation work to the building. The loan was made pursuant to Article 8a of the New York State Private Housing Finance Law. The loan was sold in June 2003 to the NYC Housing and Development Corporation ("HDC"). The loan is secured by a second mortgage on the rental property. Payments of principal and interest of \$6,654 are due and payable monthly through maturity in November 2031. For the years ended December 31, 2018 and 2017, interest expense of \$9,793 and \$10,490 was charged to Hargrave, respectively.

The liability of Hargrave under the mortgage note is limited to the underlying value of the real estate collateral plus other amounts deposited with the lender (see Note 5). See Note 11 for subsequent event resulting in the payoff of the above mortgages.

Consolidated - All Organizations:

Aggregate annual maturities of the Organization's mortgages payable over each of the next five years and thereafter are as follows:

<u>Year Ending December 31,</u>	<u>Woodstock</u>	<u>Hamilton</u>	<u>Hargrave</u>	<u>Total</u>
2019	\$ -	\$ 134,367	\$ 181,657	\$ 316,024
2020	-	143,365	189,892	333,257
2021	-	152,967	198,646	351,613
2022	-	163,211	207,951	371,162
2023	-	119,230	217,846	337,076
Thereafter	11,873,694	3,132,902	2,789,965	17,796,561
	11,873,694	3,846,042	3,785,957	19,505,693
Less: Debt issuance costs	(405,800)	(9,291)	(126,965)	(542,056)
	<u>\$ 11,467,894</u>	<u>\$ 3,836,751</u>	<u>\$ 3,658,992</u>	<u>\$ 18,963,637</u>

FIND AID FOR THE AGED, INC. AND AFFILIATES
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 8 - Summary of Grants/Contracts Funding:

The following summarizes the Organization's funding:

Grantor/Program	Year Ended December 31,	
	2018	2017
New York City Department for the Aging - FIND Aid	\$ 3,220,075	\$ 2,880,019
New York State Office of Temporary and Disability Assistance - FIND Aid	133,741	133,741
New York City Department of Homeless Services - Woodstock	602,315	568,399
U.S. Department of Housing and Urban Development - Hamilton	141,635	144,982
	<u>\$ 4,097,766</u>	<u>\$ 3,727,141</u>

Approximately 79% and 77% of grant/contract support was provided by New York City Department of the Aging for each of the years ended December 31, 2018 and 2017, respectively. Approximately 15% of grant/contract support was provided by New York City Department of Homeless Services for each of the years ended December 31, 2018 and 2017.

Note 9 - Commercial Rents:

The Organization has the following commercial lease agreements:

FIND Aid - FIND Aid has a lease agreement with Heartland Brewery and Chophouse, a commercial tenant through September 2023. In addition to a fixed monthly rent, the tenant has committed to pay a portion of the utilities and real property tax in conformity with the annual property tax assessment.

Woodstock - Woodstock holds rental lease agreements with commercial tenants such as HB Burger and various telecommunication companies maturing at varying dates with renewal options through 2023.

The Organization's minimum annual rental receipts over the next five years and thereafter under existing non-cancelable operating leases is as follows:

Year	FIND Aid	Woodstock		Total
	Heartland Brewery and Chophouse	HB Burger	Rooftop Rentals	
2019	\$ 732,050	\$ 251,864	\$ 131,553	\$ 1,115,467
2020	732,050	264,457	98,978	1,095,485
2021	756,452	277,680	68,121	1,102,253
2022	805,255	291,564	52,464	1,149,283
2023	536,837	227,709	-	764,546
	<u>\$ 3,562,644</u>	<u>\$ 1,313,274</u>	<u>\$ 351,116</u>	<u>\$ 5,227,034</u>

FIND AID FOR THE AGED, INC. AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 10 - Commitments:

Leases - FIND Aid is committed under two operating, non-cancelable lease agreements for the rental of space.

The first lease is for the administrative office, which commenced on July 1, 2009 and was extended until June 30, 2019 with annual minimum lease payments of \$60,900. This lease was further extended through June 30, 2024 with annual minimum lease payments \$66,990.

The second lease is for the Coffeehouse senior center, which commenced on January 1, 2012. The lease is for a 10-year period and requires an annual rental of \$50,000 for the first 5 years and \$52,500 for the sixth through the tenth year.

The following is a schedule by year of future minimum rental payments required under the lease agreements:

FIND Aid Year Ending December 31,	
2019	\$ 116,445
2020	119,490
2021	97,615
2022	66,990
2023	66,990
Thereafter	33,495
	<u>\$ 501,025</u>

Rent expense amounted to \$113,400 and \$110,902 for 2018 and 2017, respectively.

Line-of-Credit - FIND Aid has a line of credit with a bank for \$275,000 available through February 2019. Effective February 2019, the line of credit increased to \$490,000. Borrowings under the line bear interest at 2% above the Prime Rate (5.5% at December 31, 2018). As of December 31, 2018, FIND Aid has not drawn down any amount from its line of credit.

Retirement Plan - The Organization adopted a tax-deferred annuity plan effective July 1, 1995. All employees who work at least 20 hours per week are eligible to contribute from the date of employment. Employees with at least two years of service and who make a minimum contribution of 2% of salary receive a contribution from the Organization based on 5% of their salary. Contributions were \$144,706 and \$140,568 for the years ended December 31, 2018 and 2017, respectively, and are included under payroll taxes and fringe benefits in the consolidated statements of functional expenses.

FIND AID FOR THE AGED, INC. AND AFFILIATES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

Note 11 - Subsequent Events:

Joint Ownership Entity New York City Corporation ("JOE NYC," a non-profit organization) is an unrelated organization committed to providing and managing low-income housing in New York. JOE NYC was created to assemble ownership of affordable housing projects owned by non-profit Community Development Corporations to secure their long-term viability and to make members more competitive in securing new affordable housing development opportunities.

JOE NYC is the sole member of a newly formed entity, JOE PF Hargrave, LLC and serves as owner and asset manager. On April 29, 2019, Hargrave entered into a Declaration of Interest and Nominee Agreement with JOE PF Hargrave, LLC which provides for, amongst other matters, the following:

- Hargrave is to retain legal title to the residential property.
- The equitable and beneficial interest of the residential property has been transferred to JOE PF Hargrave LLC for all purposes and shall have all rights related thereto including, but not limited to, the right to receive all proceeds from the development, including rents and other moneys from mortgages, pledges, sales, or other disposition of the development other than the Inclusionary Housing ("IH," which is assigned to FIND Aid) Program proceeds.
- JOE PF Hargrave LLC is to have ultimate management authority and responsibilities, while FIND Aid will continue to act as the administrator and assume day-to-day management of the premises for a monthly fee under a renewing, annual administrative contract.

There were also other agreements made under this arrangement. Hargrave debts (see Note 7) were paid off and refinanced under a new loan where JOE PF Hargrave, LLC is the borrower and FIND Aid is the sponsor and guarantor. As a member of JOE NYC and in return for joining and contributing property to JOE NYC, FIND Aid has a seat on the Board of Directors and has the right to net cash flow based upon a valuation and access to guarantees for new developments. Members of JOE NYC may not withdraw for ten years upon joining, except upon dissolution of the entity for legal or financial reasons.

FIND AID FOR THE AGED, INC. AND AFFILIATES

SUPPLEMENTARY INFORMATION CONSOLIDATING STATEMENT OF FINANCIAL POSITION

DECEMBER 31, 2018

	Consolidated	Consolidating Eliminations	Woodstock HDFC	Hamilton HDC	Hargrave HDFC	FIND Aid for the Aged, Inc.
ASSETS						
Cash and equivalents	\$ 2,203,270	\$ -	\$ 620,771	\$ 755,565	\$ 356,420	\$ 470,514
Investments	2,126,606	-	-	-	235,188	1,891,418
Tenant accounts receivable (net of allowance of \$38,158)	84,427	-	52,907	10,189	21,331	-
Grants receivable	732,280	-	321,675	18,750	-	391,855
Other receivables (net of allowance of \$2,000)	204,286	-	14,635	36,449	25,875	127,327
Due from affiliates	-	(1,644,357)	25,815	-	-	1,618,542
Prepaid expenses and other assets	275,355	-	107,642	73,677	72,844	21,192
Restricted deposits and funded reserves	3,753,654	-	2,148,709	951,642	525,886	127,417
Deferred rents receivable	190,814	(101,900)	-	101,900	-	190,814
Property and equipment, net	19,159,562	-	10,627,845	4,996,697	2,201,880	1,333,140
	<u>\$ 28,730,254</u>	<u>\$ (1,746,257)</u>	<u>\$ 13,919,999</u>	<u>\$ 6,944,869</u>	<u>\$ 3,439,424</u>	<u>\$ 6,172,219</u>
LIABILITIES AND NET ASSETS (DEFICIT)						
LIABILITIES:						
Accounts payable	\$ 298,005	\$ -	\$ 115,369	\$ 34,545	\$ 84,122	\$ 63,969
Accrued expenses and other liabilities	514,530	-	169,365	29,012	29,298	286,855
Contract advances	735,359	-	-	-	-	735,359
Due to affiliates	-	(144,357)	33,891	78,162	32,304	-
Deferred rent and utilities	100,558	(101,900)	52,709	-	9,561	140,188
Security deposits payable	348,470	-	21,350	126,100	73,602	127,418
Debts payable, net of unamortized debt issuance costs of \$542,056	18,963,637	(1,500,000)	12,967,894	3,836,751	3,658,992	-
	<u>20,960,559</u>	<u>(1,746,257)</u>	<u>13,360,578</u>	<u>4,104,570</u>	<u>3,887,879</u>	<u>1,353,789</u>
NET ASSETS (DEFICIT) WITHOUT DONOR RESTRICTIONS	<u>7,769,695</u>	<u>-</u>	<u>559,421</u>	<u>2,840,299</u>	<u>(448,455)</u>	<u>4,818,430</u>
	<u>7,769,695</u>	<u>-</u>	<u>559,421</u>	<u>2,840,299</u>	<u>(448,455)</u>	<u>4,818,430</u>
Total liabilities and net assets	<u>\$ 28,730,254</u>	<u>\$ (1,746,257)</u>	<u>\$ 13,919,999</u>	<u>\$ 6,944,869</u>	<u>\$ 3,439,424</u>	<u>\$ 6,172,219</u>

See independent auditors' report.

FIND AID FOR THE AGED, INC. AND AFFILIATES
SUPPLEMENTARY INFORMATION
CONSOLIDATING STATEMENT OF FINANCIAL POSITION

DECEMBER 31, 2017

	Consolidated	Consolidating Eliminations	Woodstock HDFC	Hamilton HDC	Hargrave HDFC	FIND Aid for the Aged, Inc.
ASSETS						
Cash and equivalents	\$ 1,394,361	\$ -	\$ 122,943	\$ 584,781	\$ 443,136	\$ 243,501
Investments	3,743,701	-	-	-	236,335	3,507,366
Tenant accounts receivable (net of allowance of \$55,618)	57,545	-	45,140	8,443	3,962	-
Grants receivable	828,144	-	297,401	17,574	-	513,169
Other receivables (net of allowance of \$2,000)	136,966	-	9,546	76,042	4,316	47,062
Due from affiliates	-	(312,087)	18,357	-	-	293,730
Prepaid expenses and other assets	290,542	-	127,835	69,153	69,347	24,207
Restricted deposits and funded reserves	3,414,908	-	1,962,439	843,771	481,344	127,354
Deferred rents receivable	155,962	(58,492)	-	58,492	-	155,962
Property and equipment, net	18,123,500	-	9,373,356	5,114,340	2,298,551	1,337,253
	<u>\$ 28,145,629</u>	<u>\$ (370,579)</u>	<u>\$ 11,957,017</u>	<u>\$ 6,772,596</u>	<u>\$ 3,536,991</u>	<u>\$ 6,249,604</u>
LIABILITIES AND NET ASSETS (DEFICIT)						
LIABILITIES:						
Accounts payable	\$ 283,561	\$ -	\$ 94,701	\$ 57,068	\$ 83,678	\$ 48,114
Accrued expenses and other liabilities	493,737	-	169,870	38,457	35,522	249,888
Contract advances	549,882	-	-	-	-	549,882
Due to affiliates	-	(312,087)	89,308	131,298	48,597	42,884
Deferred rent and utilities	92,436	(58,492)	53,317	-	2,286	95,325
Security deposits payable	347,513	-	21,343	123,837	74,979	127,354
Debts payable, net of unamortized debt issuance costs of \$147,402	18,459,883	-	10,627,837	4,008,349	3,823,697	-
	<u>20,227,012</u>	<u>(370,579)</u>	<u>11,056,376</u>	<u>4,359,009</u>	<u>4,068,759</u>	<u>1,113,447</u>
NET ASSETS (DEFICIT) WITHOUT DONOR RESTRICTIONS	<u>7,918,617</u>	<u>-</u>	<u>900,641</u>	<u>2,413,587</u>	<u>(531,768)</u>	<u>5,136,157</u>
Total liabilities and net assets	<u>\$ 28,145,629</u>	<u>\$ (370,579)</u>	<u>\$ 11,957,017</u>	<u>\$ 6,772,596</u>	<u>\$ 3,536,991</u>	<u>\$ 6,249,604</u>

See independent auditors' report.

FIND AID FOR THE AGED, INC. AND AFFILIATES

**SUPPLEMENTARY INFORMATION
CONSOLIDATING STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS**

YEAR ENDED DECEMBER 31, 2018

	Consolidated	Consolidating Eliminations	Woodstock HDFC	Hamilton HDC	Hargrave HDFC	FIND Aid for the Aged, Inc.
SUPPORT AND REVENUES:						
Gross potential rent	\$ 7,487,657	\$ (1,536,757)	\$ 3,872,060	\$ 2,532,142	\$ 1,746,476	\$ 873,736
Less: Vacancies and concessions	(474,159)	-	(270,239)	(125,603)	(78,317)	-
Less: Contributed space to affiliate	-	1,471,665	(925,875)	(263,970)	(281,820)	-
Rental Income	7,013,498	(65,092)	2,675,946	2,142,569	1,386,339	873,736
Grants and contracts	4,097,766	-	602,315	141,635	-	3,353,816
Contributions	130,686	-	-	-	-	130,686
Program income	124,451	-	-	-	-	124,451
Special events	82,137	-	-	-	-	82,137
Contributed facilities	-	(1,471,665)	-	124,320	-	1,347,345
Property management fees	-	(610,924)	-	-	-	610,924
Administrative fees	5,140	-	-	-	-	5,140
Investment return, net	(72,556)	-	31,489	12,573	3,779	(120,397)
Other income	221,487	-	11,921	158,988	12,681	37,897
	<u>11,602,609</u>	<u>(2,147,681)</u>	<u>3,321,671</u>	<u>2,580,085</u>	<u>1,402,799</u>	<u>6,445,735</u>
EXPENSES:						
Program Services:						
Senior housing	5,665,575	(124,320)	3,165,290	1,754,536	870,069	-
Senior centers	4,283,740	(1,347,345)	-	-	-	5,631,085
Management and General	1,594,032	(676,016)	497,601	398,837	449,417	924,193
Fundraising	208,184	-	-	-	-	208,184
	<u>11,751,531</u>	<u>(2,147,681)</u>	<u>3,662,891</u>	<u>2,153,373</u>	<u>1,319,486</u>	<u>6,763,462</u>
CHANGE IN NET ASSETS	(148,922)	-	(341,220)	426,712	83,313	(317,727)
NET ASSETS/(DEFICIT) - BEGINNING OF YEAR	<u>7,918,617</u>	<u>-</u>	<u>900,641</u>	<u>2,413,587</u>	<u>(531,768)</u>	<u>5,136,157</u>
NET ASSETS/(DEFICIT) - END OF YEAR	<u>\$ 7,769,695</u>	<u>\$ -</u>	<u>\$ 559,421</u>	<u>\$ 2,840,299</u>	<u>\$ (448,455)</u>	<u>\$ 4,818,430</u>

See independent auditors' report.

FIND AID FOR THE AGED, INC. AND AFFILIATES

**SUPPLEMENTARY INFORMATION
CONSOLIDATING STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS**

YEAR ENDED DECEMBER 31, 2017

	<u>Consolidated</u>	<u>Consolidating Eliminations</u>	<u>Woodstock HDFC</u>	<u>Hamilton HDC</u>	<u>Hargrave HDFC</u>	<u>FIND Aid for the Aged, Inc.</u>
SUPPORT AND REVENUES:						
Gross potential rent	\$ 7,456,576	\$ (1,536,757)	\$ 3,831,642	\$ 2,529,305	\$ 1,738,237	\$ 894,149
Less: Vacancies and concessions	(379,897)	-	(258,395)	(68,920)	(52,582)	-
Less: Contributed space to affiliate	-	1,471,665	(925,875)	(263,970)	(281,820)	-
Rental Income	7,076,679	(65,092)	2,647,372	2,196,415	1,403,835	894,149
Grants and contracts	3,727,141	-	568,399	144,982	-	3,013,760
Contributions	171,735	-	-	-	-	171,735
Program income	119,379	-	-	-	-	119,379
Special events	69,804	-	-	-	-	69,804
Contributed facilities	-	(1,471,665)	-	124,320	-	1,347,345
Property management fees	-	(595,759)	-	-	-	595,759
Administrative fees	8,968	-	-	-	-	8,968
Investment return, net	299,677	-	28,283	5,141	2,028	264,225
Other income	259,619	-	9,800	199,178	13,961	36,680
	<u>11,733,002</u>	<u>(2,132,516)</u>	<u>3,253,854</u>	<u>2,670,036</u>	<u>1,419,824</u>	<u>6,521,804</u>
EXPENSES:						
Program Services:						
Senior housing	5,496,123	(124,320)	3,122,074	1,693,857	804,512	-
Senior centers	3,921,491	(1,347,345)	-	-	-	5,268,836
Management and General	1,470,318	(660,851)	498,860	376,276	436,028	820,005
Fundraising	115,288	-	-	-	-	115,288
	<u>11,003,220</u>	<u>(2,132,516)</u>	<u>3,620,934</u>	<u>2,070,133</u>	<u>1,240,540</u>	<u>6,204,129</u>
CHANGE IN NET ASSETS	729,782	-	(367,080)	599,903	179,284	317,675
NET ASSETS/(DEFICIT) - BEGINNING OF YEAR	<u>7,188,835</u>	-	1,267,721	1,813,684	(711,052)	4,818,482
NET ASSETS/(DEFICIT) - END OF YEAR	<u>\$ 7,918,617</u>	<u>\$ -</u>	<u>\$ 900,641</u>	<u>\$ 2,413,587</u>	<u>\$ (531,768)</u>	<u>\$ 5,136,157</u>

See independent auditors' report.

FIND AID FOR THE AGED, INC. AND AFFILIATES
SUPPLEMENTARY INFORMATION
CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2018

	Woodstock HDFC			Hamilton HDC			Hargrave HDFC			FIND Aid for the Aged, Inc.				
	Senior Housing	Management and General	Total	Senior Housing	Management and General	Total	Senior Housing	Management and General	Total	Senior Centers	Management and General	Fundraising	Total	Totals
Salaries	\$ 1,043,916	\$ 50,385	\$ 1,094,301	\$ 419,124	\$ 30,230	\$ 449,354	\$ 173,686	\$ 20,147	\$ 193,833	\$ 2,162,856	\$ 386,532	\$ 147,256	\$ 2,696,644	\$ 4,434,132
Payroll taxes and fringe benefits	269,838	13,024	282,862	141,688	14,991	156,679	71,258	8,266	79,524	433,312	185,435	22,885	641,632	1,160,697
Utilities	578,653	-	578,653	296,178	-	296,178	175,998	-	175,998	22,804	6,143	-	28,947	1,079,776
Professional fees and contract services	334,697	85,399	420,096	12,182	39,624	51,806	7,552	77,025	84,577	250,480	99,524	17,008	367,012	923,491
Repairs and maintenance	231,846	-	231,846	178,385	-	178,385	186,251	-	186,251	185,099	4,526	3,919	193,544	790,026
Food	-	-	-	-	-	-	-	-	-	743,567	3,362	1,140	748,069	748,069
Property management fees	-	243,215	243,215	-	266,061	266,061	-	101,648	101,648	-	-	-	-	610,924
Insurance	149,640	-	149,640	139,946	-	139,946	76,494	-	76,494	49,529	32,911	-	82,440	448,520
Interest expense	-	-	-	86,762	-	86,762	-	209,530	209,530	-	-	-	-	296,292
Office expenses	-	75,901	75,901	-	21,659	21,659	-	9,490	9,490	63,709	42,163	14,590	120,462	227,512
Rent	-	-	-	124,320	-	124,320	-	-	-	1,407,668	118,169	-	1,525,837	1,650,157
Minor equipment and furniture purchases	-	-	-	47,602	-	47,602	20,231	-	20,231	40,268	2,513	-	42,781	110,614
Real estate taxes	104,882	-	104,882	-	-	-	-	-	-	-	-	-	-	104,882
Supplies	-	-	-	-	-	-	-	-	-	86,766	704	-	87,470	87,470
Senior trips and activities	-	-	-	-	-	-	-	-	-	53,617	-	-	53,617	53,617
Telephone and postage	-	-	-	-	-	-	-	4,367	4,367	26,762	14,770	1,031	42,563	46,930
Equipment rental	-	-	-	-	-	-	-	2,297	2,297	13,782	5,348	-	19,130	21,427
Special events	-	-	-	-	-	-	-	-	-	8,794	1,515	229	10,538	10,538
Other expenses	9,238	6,576	15,814	17,583	4,464	22,047	16,974	9,379	26,353	10,900	19,929	126	30,955	95,169
Depreciation and amortization	442,580	-	442,580	290,766	-	290,766	141,625	-	141,625	71,172	649	-	71,821	946,792
Bad debt expense	-	23,101	23,101	-	21,808	21,808	-	7,268	7,268	-	-	-	-	52,177
Total Expenses	3,165,290	497,601	3,662,891	1,754,536	398,837	2,153,373	870,069	449,417	1,319,486	5,631,085	924,193	208,184	6,763,462	13,899,212
Eliminations	-	(243,215)	(243,215)	(124,320)	(266,061)	(390,381)	-	(101,648)	(101,648)	(1,347,345)	(65,092)	-	(1,412,437)	(2,147,681)
Consolidated Total Expenses	\$ 3,165,290	\$ 254,386	\$ 3,419,676	\$ 1,630,216	\$ 132,776	\$ 1,762,992	\$ 870,069	\$ 347,769	\$ 1,217,838	\$ 4,283,740	\$ 859,101	\$ 208,184	\$ 5,351,025	\$ 11,751,531

See independent auditors' report.

FIND AID FOR THE AGED, INC. AND AFFILIATES
SUPPLEMENTARY INFORMATION
CONSOLIDATING STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED DECEMBER 31, 2017

	Woodstock HDFC			Hamilton HDC			Hargrave HDFC			FIND Aid for the Aged, Inc.				
	Senior Housing	Management and General	Total	Senior Housing	Management and General	Total	Senior Housing	Management and General	Total	Senior Centers	Management and General	Fundraising	Total	Totals
Salaries	\$ 973,169	\$ 29,504	\$ 1,002,673	\$ 384,247	\$ 17,704	\$ 401,951	\$ 181,559	\$ 11,785	\$ 193,344	\$ 1,929,141	\$ 355,047	\$ 79,608	\$ 2,363,796	\$ 3,961,764
Payroll taxes and fringe benefits	310,184	9,404	319,588	150,582	9,956	160,538	82,516	5,356	87,872	507,558	137,093	18,261	662,912	1,230,910
Utilities	663,513	-	663,513	296,027	-	296,027	147,539	-	147,539	22,900	5,891	-	28,791	1,135,870
Professional fees and contract services	276,782	119,833	396,615	19,387	47,355	66,742	5,483	68,892	74,375	252,293	100,802	10,975	364,070	901,802
Repairs and maintenance	184,070	-	184,070	139,495	-	139,495	145,575	-	145,575	141,545	2,939	-	144,484	613,624
Food	-	-	-	-	-	-	-	-	-	672,388	700	-	673,088	673,088
Property management fees	-	236,131	236,131	-	260,214	260,214	-	99,414	99,414	-	-	-	-	595,759
Insurance	162,760	-	162,760	136,773	-	136,773	74,311	-	74,311	51,452	27,345	-	78,797	452,641
Interest expense	-	-	-	113,865	-	113,865	-	216,827	216,827	-	-	-	-	330,692
Office expenses	-	87,831	87,831	-	14,677	14,677	-	6,502	6,502	52,667	26,083	5,328	84,078	193,088
Rent	-	-	-	124,320	-	124,320	-	-	-	1,382,979	140,360	-	1,523,339	1,647,659
Minor equipment and furniture purchases	-	-	-	13,935	-	13,935	20,183	-	20,183	18,996	865	599	20,460	54,578
Real estate taxes	101,501	-	101,501	-	-	-	-	-	-	-	-	-	-	101,501
Supplies	-	-	-	-	-	-	-	-	-	67,301	300	-	67,601	67,601
Senior trips and activities	-	-	-	-	-	-	-	-	-	33,909	1,000	-	34,909	34,909
Telephone and postage	-	-	-	-	-	-	-	4,088	4,088	15,525	9,510	356	25,391	29,479
Equipment rental	-	-	-	-	-	-	-	10,705	10,705	15,346	5,395	-	20,741	31,446
Special events	-	-	-	-	-	-	-	-	-	18,708	-	113	18,821	18,821
Other expenses	8,938	6,519	15,457	17,094	4,768	21,862	15,103	1,345	16,448	11,012	6,026	48	17,086	70,853
Depreciation and amortization	441,157	-	441,157	298,132	-	298,132	132,243	-	132,243	75,116	649	-	75,765	947,297
Bad debt expense	-	9,638	9,638	-	21,602	21,602	-	11,114	11,114	-	-	-	-	42,354
Total Expenses	3,122,074	498,860	3,620,934	1,693,857	376,276	2,070,133	804,512	436,028	143,357	5,268,836	820,005	115,288	6,204,129	13,135,736
Eliminations	-	(236,131)	(236,131)	(124,320)	(260,214)	(384,534)	-	(99,414)	(99,414)	(1,347,345)	(65,092)	-	(1,412,437)	(2,132,516)
Consolidated Total Expenses	\$ 3,122,074	\$ 262,729	\$ 3,384,803	\$ 1,569,537	\$ 116,062	\$ 1,685,599	\$ 804,512	\$ 336,614	\$ 43,943	\$ 3,921,491	\$ 754,913	\$ 115,288	\$ 4,791,692	\$ 11,003,220

See independent auditors' report.

**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**

INDEPENDENT AUDITORS' REPORT

Board of Directors
FIND Aid for the Aged, Inc. and Affiliates
New York, New York

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 of America, the consolidated financial statements of FIND Aid for the Aged, Inc., and Affiliates (a nonprofit organization) (collectively the "Organization"), as of and for the year ended December 31, 2018, and the related notes to the consolidated financial statements, which collectively comprise the Organization's basic consolidated financial statements and have issued our report thereon dated August 20, 2019.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies in internal control, such that there is a reasonable possibility that a material misstatement of the Organization's consolidated 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 the Organization's consolidated financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of consolidated financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

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



WISS & COMPANY, LLP

Livingston, New Jersey
August 20, 2019

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND REPORT ON
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE**

INDEPENDENT AUDITORS' REPORT

Board of Directors
FIND Aid for the Aged, Inc. and Affiliates
New York, New York

Report on Compliance for Each Major Federal Program

We have audited FIND Aid for the Aged, Inc. and Affiliates (collectively the "Organization") compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Organization's major federal programs for the year ended December 31, 2018. The Organization's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for the Organization's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States of America; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Organization's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the Organization complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2018.

Report on Internal Control Over Compliance

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

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

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

Purpose of this Report

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



WISS & COMPANY, LLP

Livingston, New Jersey
August 20, 2019

FIND AID FOR THE AGED, INC. AND AFFILIATES
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2018

<u>Federal Grantor / Pass-Through Grantor / Program</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Passed-Through to Subrecipients</u>	<u>Federal Expenditures</u>
U.S. Department of Health and Human Services				
Passed-through the New York City Department of the Aging				
Aging Cluster				
- Nutrition Service Incentive Program	93.053	C1-93.053	\$ -	\$ 160,288
- Title III-C1 of the OAA- Nutrition Services in a Congregate Setting	93.045	C1-93.045	-	403,586
- Title III-B of the Older American Act of 1965 Grants for Support Services	93.044	3B-93.044	-	28,446
			<u>-</u>	<u>592,320</u>
Title XX Social Services Block Grant	93.667	X2-93.667	-	270,065
Title III-D of the OAA - In Home Services to Frail Older Individuals	93.043	3D-93.043	-	53,948
Total Expenditures of Federal Awards			<u>\$ -</u>	<u>\$ 916,333</u>

See independent auditors' report and notes to Schedule of Expenditures of Federal Awards.

FIND AID FOR THE AGED, INC. AND AFFILIATES
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2018

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards (the "Schedule") includes the federal award activities of the Organization under programs of the federal government for the year ended December 31, 2018. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the Organization, it is not intended to and does not present the financial position, changes in net assets, or cash flows of the Organization.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

3. Indirect Cost Rate

The Organization has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

FIND AID FOR THE AGED, INC. AND AFFILIATES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2018

Section I. Summary of Auditors' Results

Financial Statements Section

Type of auditors' report issued on whether the financial statements audited were prepared in accordance with GAAP:

Internal control over financial reporting:

Material weakness(es) identified?

Significant deficiency(ies) identified?

Non-compliance material to financial statements noted?

<u>Unmodified</u>		
<u> </u> Yes	<u> X </u>	No
<u> </u> Yes	<u> X </u>	None Reported
<u> </u> Yes	<u> X </u>	No

Federal Awards Section

Internal Control over major programs:

Material weakness(es) identified?

Significant deficiency(ies) identified?

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

<u>Unmodified</u>		
<u> </u> Yes	<u> X </u>	No
<u> </u> Yes	<u> X </u>	None Reported

Identification of major programs:

<u>Name of Federal Program</u>	<u>CFDA Number</u>	<u>Amount</u>
U.S. Department of Health and Human Services		
Passed through the New York City Department of the Aging		
Aging Cluster		
- Nutrition Service Incentive Program	93.053	\$ 160,288
- Title III-C1 of the OAA- Nutrition Services in a Congregate Setting	93.045	403,586
- Title III-B of the Older American Act of 1965 Grants for Support Services	93.044	28,446
		<u>\$ 592,320</u>

Dollar threshold used to distinguish between Type A and Type B programs:

Qualified as low-risk auditee?

<u> </u> \$750,000	
<u> X </u> Yes	<u> </u> No

FIND AID FOR THE AGED, INC. AND AFFILIATES
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
YEAR ENDED DECEMBER 31, 2018

Section II. Schedule of Financial Statement Findings

None

Section III. Schedule of Federal Award Findings and Questioned Costs

None noted.

FIND AID FOR THE AGED, INC. AND AFFILIATES
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2018

There were no prior year findings related to federal awards.

Caution: Forms printed from within Adobe Acrobat products may not meet IRS or state taxing agency specifications. When using Acrobat 5.x products, uncheck the "Shrink oversized pages to page size" and uncheck the "Expand small pages to paper size" options, in the Adobe "Print" dialog. When using Acrobat 6.x and later products versions, select "None" in the "PageScaling" selection box in the Adobe "Print" dialog.

CLIENT'S COPY



FIND AID FOR THE AGED, INC.
C/O PROJECT FIND
160 WEST 71ST STREET NO. 2F
NEW YORK, NY 10023

FIND AID FOR THE AGED, INC. C/O PROJECT FIND:

ENCLOSED ARE THE ORIGINAL AND ONE COPY OF THE 2018 EXEMPT ORGANIZATION
RETURNS, AS FOLLOWS...

2018 FORM 990

2018 FORM 990-T

2018 NEW YORK FORM CHAR500

EACH ORIGINAL SHOULD BE DATED, SIGNED AND FILED IN ACCORDANCE WITH THE FILING
INSTRUCTIONS. THE COPY SHOULD BE RETAINED FOR YOUR FILES.

VERY TRULY YOURS,

WISS & COMPANY, LLP

TAX RETURN FILING INSTRUCTIONS

FORM 990

FOR THE YEAR ENDING
DECEMBER 31, 2018

PREPARED FOR:

FIND AID FOR THE AGED, INC.
C/O PROJECT FIND
160 WEST 71ST STREET NO. 2F
NEW YORK, NY 10023

PREPARED BY:

WISS & COMPANY, LLP
354 EISENHOWER PARKWAY
LIVINGSTON, NJ 07039

AMOUNT DUE OR REFUND:

NOT APPLICABLE

MAKE CHECK PAYABLE TO:

NOT APPLICABLE

MAIL TAX RETURN AND CHECK (IF APPLICABLE) TO:

NOT APPLICABLE

RETURN MUST BE MAILED ON OR BEFORE:

NOT APPLICABLE

SPECIAL INSTRUCTIONS:

THIS COPY OF THE RETURN IS PROVIDED FOR STATE FILING PURPOSES.

THIS RETURN HAS QUALIFIED FOR ELECTRONIC FILING. AFTER YOU HAVE REVIEWED THE RETURN FOR COMPLETENESS AND ACCURACY, PLEASE SIGN, DATE AND RETURN FORM 8879-EO TO OUR OFFICE. WE WILL TRANSMIT THE RETURN ELECTRONICALLY TO THE IRS AND NO FURTHER ACTION IS REQUIRED. RETURN FORM 8879-EO TO US BY NOVEMBER 15, 2019

TAX RETURN FILING INSTRUCTIONS

FORM 990-T

FOR THE YEAR ENDING
DECEMBER 31, 2018

PREPARED FOR:

FIND AID FOR THE AGED, INC.
C/O PROJECT FIND
160 WEST 71ST STREET NO. 2F
NEW YORK, NY 10023

PREPARED BY:

WISS & COMPANY, LLP
354 EISENHOWER PARKWAY
LIVINGSTON, NJ 07039

AMOUNT DUE OR REFUND:

NO AMOUNT IS DUE.

MAKE CHECK PAYABLE TO:

NO AMOUNT IS DUE.

MAIL TAX RETURN AND CHECK (IF APPLICABLE) TO:

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE CENTER
OGDEN, UT 84201-0027

RETURN MUST BE MAILED ON OR BEFORE:

NOVEMBER 15, 2019

SPECIAL INSTRUCTIONS:

THE RETURN SHOULD BE SIGNED AND DATED.

EXTENDED TO NOVEMBER 15, 2019

Form **990****Return of Organization Exempt From Income Tax**

OMB No. 1545-0047

2018Department of the Treasury
Internal Revenue Service

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

Do not enter social security numbers on this form as it may be made public.

Go to www.irs.gov/Form990 for instructions and the latest information.Open to Public
Inspection

A For the 2018 calendar year, or tax year beginning and ending

B Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization

FIND AID FOR THE AGED, INC.

C/O PROJECT FIND

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

160 WEST 71ST STREET

Room/suite

2F

City or town, state or province, country, and ZIP or foreign postal code

NEW YORK, NY 10023

F Name and address of principal officer: JANE E. SILVERMAN
SAME AS C ABOVE

D Employer identification number

13-2666921

E Telephone number

212-874-0300

G Gross receipts \$ 8,314,508.

H(a) Is this a group return

for subordinates? ☐ Yes ☒ NoH(b) Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. (see instructions)

H(c) Group exemption number

I Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () (insert no.) ☐ 4947(a)(1) or ☐ 527

J Website: WWW.PROJECTFIND.ORG

K Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other

L Year of formation: 1969 M State of legal domicile: NY

Part I Summary

1 Briefly describe the organization's mission or most significant activities: THE ORGANIZATION'S PRIMARY PURPOSE IS TO DEVELOP, CONDUCT AND ADMINISTER PROGRAMS FOR THE																																																									
2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.																																																									
3 Number of voting members of the governing body (Part VI, line 1a)	3 15																																																								
4 Number of independent voting members of the governing body (Part VI, line 1b)	4 14																																																								
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Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here: *Jane E. Silverman* Signature of officer Date: 11/8/19
 JANE E. SILVERMAN, CHAIR Type or print name and title

Paid Preparer Use Only: Print/Type preparer's name: DIANA MILLER Preparer's signature: *Diana Miller* Date: 10/24/19 Check if self-employed: ☐ PTIN: P01597612
 Firm's name: WISS & COMPANY, LLP Firm's EIN: 22-1732349
 Firm's address: 354 EISENHOWER PARKWAY LIVINGSTON, NJ 07039 Phone no.: 973-994-9400

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No

832001 12-31-18

LHA For Paperwork Reduction Act Notice, see the separate instructions.

Form 990 (2018)

SEE SCHEDULE O FOR ORGANIZATION MISSION STATEMENT CONTINUATION

Form **990**Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

▶ Do not enter social security numbers on this form as it may be made public.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2018Open to Public
Inspection**A For the 2018 calendar year, or tax year beginning and ending****B** Check if applicable:

- ☐ Address change
☐ Name change
☐ Initial return
☐ Final return/terminated
☐ Amended return
☐ Application pending

C Name of organization**FIND AID FOR THE AGED, INC.
C/O PROJECT FIND**

Doing business as

Number and street (or P.O. box if mail is not delivered to street address)

Room/suite

160 WEST 71ST STREET**2F**

City or town, state or province, country, and ZIP or foreign postal code

NEW YORK, NY 10023**F** Name and address of principal officer: **JANE E. SILVERMAN
SAME AS C ABOVE****D** Employer identification number**** - ***6921****E** Telephone number**212-874-0300****G** Gross receipts \$**8,314,508.****H(a)** Is this a group returnfor subordinates? ☐ Yes ☒ No**H(b)** Are all subordinates included? ☐ Yes ☐ No

If "No," attach a list. (see instructions)

H(c) Group exemption number ▶**I** Tax-exempt status: ☒ 501(c)(3) ☐ 501(c) () ◀ (insert no.) ☐ 4947(a)(1) or ☐ 527**J** Website: ▶ **WWW.PROJECTFIND.ORG****K** Form of organization: ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶**L** Year of formation: **1969****M** State of legal domicile: **NY****Part I Summary**

Activities & Governance	1 Briefly describe the organization's mission or most significant activities: THE ORGANIZATION'S PRIMARY PURPOSE IS TO DEVELOP, CONDUCT AND ADMINISTER PROGRAMS FOR THE		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	15
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	14
	5 Total number of individuals employed in calendar year 2018 (Part V, line 2a)	5	118
	6 Total number of volunteers (estimate if necessary)	6	563
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, line 38	7b	62,823.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	Prior Year	Current Year
	9 Program service revenue (Part VIII, line 2g)	3,247,607.	3,556,365.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	724,303.	740,515.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	81,901.	-32,823.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	919,503.	899,826.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	4,973,314.	5,163,883.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	0.	0.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	3,025,529.	3,337,773.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 197,384.	0.	0.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	1,812,453.	2,062,445.
	18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	4,837,982.	5,400,218.
19 Revenue less expenses. Subtract line 18 from line 12	135,332.	-236,335.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year	End of Year
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	22 Net assets or fund balances. Subtract line 21 from line 20	1,113,447.	1,353,789.
		5,136,157.	4,818,430.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer	Date			
	JANE E. SILVERMAN, CHAIR Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name DIANA MILLER	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN P01597612
	Firm's name ▶ WISS & COMPANY, LLP	Firm's EIN ▶ ** - ***2349	Phone no. 973-994-9400		
	Firm's address ▶ 354 EISENHOWER PARKWAY LIVINGSTON, NJ 07039				

May the IRS discuss this return with the preparer shown above? (see instructions) ☒ Yes ☐ No

FIND AID FOR THE AGED, INC.
C/O PROJECT FIND

Form 990 (2018)

-*6921 Page 2

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III ☐

1 Briefly describe the organization's mission:

THE ORGANIZATION'S PRIMARY PURPOSE IS TO DEVELOP, CONDUCT AND
ADMINISTER PROGRAMS FOR THE ELDERLY ON NEW YORK CITY'S WEST SIDE.
THESE PROGRAMS PROVIDE MEALS, RECREATIONAL AND SOCIAL ACTIVITIES,
SOCIAL SERVICES AND HOUSING FOR SENIOR CITIZENS.

2 Did the organization undertake any significant program services during the year which were not listed on the
prior Form 990 or 990-EZ? ☐ Yes ☒ No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses.

Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and
revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 4,377,319. including grants of \$) (Revenue \$ 740,515.)

THE ORGANIZATION'S PRIMARY PURPOSE IS TO DEVELOP, CONDUCT AND
ADMINISTER PROGRAMS FOR THE ELDERLY ON NEW YORK CITY'S WEST SIDE. THESE
PROGRAMS PROVIDE MEALS, RECREATIONAL AND SOCIAL ACTIVITIES, SOCIAL
SERVICES AND HOUSING FOR SENIOR CITIZENS. THE ORGANIZATION SERVED
212,975 MEALS IN 2018. THEY PROVIDED 1,823 EDUCATION & RECREATION
CLASSES, 2,233 NUTRITION EDUCATION CLASSES, 6,579 HEALTH MANAGEMENT AND
HEALTH PROMOTION CLASSES, 1,102 ART AND CULTURE CLASSES AND 20,020
EXERCISE CLASSES. THEY ALSO PROVIDED TECHNICAL/COMPUTER ASSISTANCE TO
967 CLIENTS AS WELL AS ASSISTING 2,636 CLIENTS WITH CASE ASSISTANCE AND
MEDICAID ISSUES AND 3,779 CLIENTS WITH INFORMATION REFERRAL.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe in Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses **4,377,319.**

Form 990 (2018)

FIND AID FOR THE AGED, INC.
C/O PROJECT FIND

Form 990 (2018)

-*6921 Page **3**

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	X	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ?	X	
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If "Yes," complete Schedule C, Part III</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	X	
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? <i>If "Yes," complete Schedule D, Part V</i>		X
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	X	
b Did the organization report an amount for investments - other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	X	
c Did the organization report an amount for investments - program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	X	
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>		X
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	X	
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>		X
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	X	
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I</i>		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	X	
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>		X
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>		X
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>		X

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Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>	22	X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>	25b	X
26 Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i>	26	X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>	27	X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28a	X
b A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i>	28b	X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i>	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>	33	X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>	35b	X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>	37	X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O	38	X

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V ☐

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1a	41
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1c	X

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Part V **Statements Regarding Other IRS Filings and Tax Compliance** (continued)

	Yes	No
2a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a	118
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b	X
Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions)		
3a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a	X
b If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation in Schedule O	3b	
4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a	X
b If "Yes," enter the name of the foreign country: See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b	X
c If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c	
6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a	X
b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a	X
b If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b	X
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c	X
d If "Yes," indicate the number of Forms 8282 filed during the year	7d	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e	X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f	X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h	
8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8	
9 Sponsoring organizations maintaining donor advised funds.		
a Did the sponsoring organization make any taxable distributions under section 4966?	9a	
b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b	
10 Section 501(c)(7) organizations. Enter:		
a Initiation fees and capital contributions included on Part VIII, line 12	10a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b	
11 Section 501(c)(12) organizations. Enter:		
a Gross income from members or shareholders	11a	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b	
12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a	
b If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state?	13a	
Note. See the instructions for additional information the organization must report on Schedule O.		
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b	
c Enter the amount of reserves on hand	13c	
14a Did the organization receive any payments for indoor tanning services during the tax year?	14a	X
b If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation in Schedule O	14b	
15 Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year?	15	X
If "Yes," see instructions and file Form 4720, Schedule N.		
16 Is the organization an educational institution subject to the section 4968 excise tax on net investment income?	16	X
If "Yes," complete Form 4720, Schedule O.		

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Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI ☒ X

Section A. Governing Body and Management

		Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.	1a	15	
b Enter the number of voting members included in line 1a, above, who are independent	1b	14	
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?	2		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, or trustees, or key employees to a management company or other person?	3		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5		X
6 Did the organization have members or stockholders?	6		X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?	7a		X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?	7b		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:			
a The governing body?	8a	X	
b Each committee with authority to act on behalf of the governing body?	8b	X	
9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O	9		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a Did the organization have local chapters, branches, or affiliates?	10a		X
b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?	10b		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11a	X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990.			
12a Did the organization have a written conflict of interest policy? If "No," go to line 13	12a	X	
b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12b	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done	12c	X	
13 Did the organization have a written whistleblower policy?	13	X	
14 Did the organization have a written document retention and destruction policy?	14	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?			
a The organization's CEO, Executive Director, or top management official	15a	X	
b Other officers or key employees of the organization	15b	X	
If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions).			
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16a		X
b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?	16b		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ► **NY**

18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
☒ Own website ☐ Another's website ☒ Upon request ☐ Other (explain in Schedule O)

19 Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.

20 State the name, address, and telephone number of the person who possesses the organization's books and records ►
DEON LEWIS - 212-874-0300
160 WEST 71ST ST, #2F, NEW YORK, NY 10023

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Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response or note to any line in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and Title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) JANE E. SILVERMAN CHAIR FROM 9/2019	1.00	X		X				0.	0.	0.
(2) WILLIAM TRAYLOR CHAIR	1.00	X		X				0.	0.	0.
(3) BARBARA FIFE VICE-CHAIR	1.00	X		X				0.	0.	0.
(4) JOHN CRANE BOARD MEMBER	1.00	X						0.	0.	0.
(5) DAVID G. DAVENPORT BOARD MEMBER	1.00	X						0.	0.	0.
(6) LILLIAN FABLE BOARD MEMBER	1.00	X						0.	0.	0.
(7) MICHAEL O'NEAL BOARD MEMBER - DECEASED	1.00	X						0.	0.	0.
(8) DANIEL LAND PARCERISAS BOARD MEMBER	1.00	X						0.	0.	0.
(9) JOHN DUFFELL BOARD MEMBER	1.00	X						0.	0.	0.
(10) MARIANNE FAHS BOARD MEMBER TO 12/2018	1.00	X						0.	0.	0.
(11) CHARLES SIMON BOARD MEMBER TO 6/2018	1.00	X						0.	0.	0.
(12) RONALD CREAMER JR BOARD MEMBER	1.00	X						0.	0.	0.
(13) CONSTANCE TEMPEL BOARD MEMBER	1.00	X						0.	0.	0.
(14) IVAN ARMSTRONG BOARD MEMBER	1.00	X						0.	0.	0.
(15) JEFFREY FOX BOARD MEMBER	1.00	X						0.	0.	0.
(16) JOSEPH CAMERATA BOARD MEMBER	1.00	X						0.	0.	0.
(17) DAVID GILLCRIST EXECUTIVE DIRECTOR	35.00	X		X				160,104.	0.	19,464.

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Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(18) GLENN WARNECKE DEPUTY DIRECTOR TO 03/2018	17.50 17.50			X				18,241.	0.	2,880.
(19) MARK JENNINGS DEPUTY DIRECTOR	17.50 17.50			X				83,182.	0.	3,805.
(20) DEON LEWIS CONTROLLER	35.00			X				89,344.	0.	15,543.
1b Sub-total								350,871.	0.	41,692.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								350,871.	0.	41,692.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **1**

	Yes	No
3 Did the organization list any former officer, director, or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
WCA TECHNOLOGIES, INC. 1430 BROADWAY, 6TH FL, NEW YORK, NY 10018	IT SERVICES	129,484.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization **1**

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Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII ☐

				(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a Federated campaigns	1a						
	b Membership dues	1b						
	c Fundraising events	1c	70,887.					
	d Related organizations	1d						
	e Government grants (contributions)	1e	3,353,816.					
	f All other contributions, gifts, grants, and similar amounts not included above	1f	131,662.					
	g Noncash contributions included in lines 1a-1f: \$		976.					
	h Total. Add lines 1a-1f			3,556,365.				
Program Service Revenue	2 a <u>PROPERTY MANAGEMENT FEES</u>	Business Code	531390	610,924.	610,924.			
	b <u>PROGRAM INCOME</u>		531390	124,451.	124,451.			
	c <u>ADMINISTRATIVE FEES</u>		531390	5,140.	5,140.			
	d							
	e							
	f All other program service revenue							
	g Total. Add lines 2a-2f			740,515.				
	3 Investment income (including dividends, interest, and other similar amounts)			36,990.			36,990.	
4 Income from investment of tax-exempt bond proceeds								
5 Royalties								
Other Revenue	6 a Gross rents	(i) Real	910,033.					
	b Less: rental expenses	(ii) Personal	0.					
	c Rental income or (loss)		910,033.					
	d Net rental income or (loss)		910,033.					910,033.
	7 a Gross amount from sales of assets other than inventory	(i) Securities	3,057,755.					
	b Less: cost or other basis and sales expenses	(ii) Other						
	c Gain or (loss)		-69,813.					
	d Net gain or (loss)		-69,813.					-69,813.
	8 a Gross income from fundraising events (not including \$ <u>70,887.</u> of contributions reported on line 1c). See Part IV, line 18	a	11,250.					
	b Less: direct expenses	b	23,057.					
	c Net income or (loss) from fundraising events		-11,807.					-11,807.
	9 a Gross income from gaming activities. See Part IV, line 19	a						
	b Less: direct expenses	b						
	c Net income or (loss) from gaming activities							
	10 a Gross sales of inventory, less returns and allowances	a						
	b Less: cost of goods sold	b						
	c Net income or (loss) from sales of inventory							
	Miscellaneous Revenue			Business Code				
	11 a <u>OTHER REVENUE</u>		531390	1,600.			1,600.	
	b							
c								
d All other revenue								
e Total. Add lines 11a-11d			1,600.					
12 Total revenue. See instructions			5,163,883.	740,515.	0.	867,003.		

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Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21 ...				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	338,509.	266,643.	54,108.	17,758.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)				
7 Other salaries and wages	2,396,484.	1,922,111.	343,508.	130,865.
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	54,381.	36,725.	15,716.	1,940.
9 Other employee benefits	330,193.	223,328.	95,573.	11,292.
10 Payroll taxes	218,206.	147,361.	63,063.	7,782.
11 Fees for services (non-employees):				
a Management	26,659.	18,194.	7,229.	1,236.
b Legal				
c Accounting	44,900.	30,643.	12,176.	2,081.
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees	6,182.		6,182.	
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch O.)	211,913.	148,040.	58,821.	5,052.
12 Advertising and promotion				
13 Office expenses	158,051.	103,977.	44,676.	9,398.
14 Information technology	87,834.	59,446.	24,523.	3,865.
15 Royalties				
16 Occupancy	207,439.	187,473.	19,966.	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials ...				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	71,821.	71,172.	649.	
23 Insurance	82,440.	49,529.	32,911.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a FOOD	740,329.	735,874.	3,327.	1,128.
b REPAIRS AND MAINTENANCE	193,529.	185,099.	4,526.	3,904.
c SUPPLIES	87,470.	86,766.	704.	
d SENIOR TRIPS AND ACTIVI	61,126.	59,530.	1,386.	210.
e All other expenses	82,752.	45,408.	36,471.	873.
25 Total functional expenses. Add lines 1 through 24e	5,400,218.	4,377,319.	825,515.	197,384.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation.				

Check here ☐ if following SOP 98-2 (ASC 958-720)

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Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X ☐

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	230,324.	1	461,787.
	2 Savings and temporary cash investments	13,177.	2	8,727.
	3 Pledges and grants receivable, net	513,169.	3	391,855.
	4 Accounts receivable, net	47,062.	4	127,327.
	5 Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instr). Complete Part II of Sch L		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	179,624.	9	211,461.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	1,875,157.		
	b Less: accumulated depreciation	542,017.		
		1,337,253.	10c	1,333,140.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11	3,507,366.	12	1,891,418.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
15 Other assets. See Part IV, line 11	421,629.	15	1,746,504.	
16 Total assets. Add lines 1 through 15 (must equal line 34)	6,249,604.	16	6,172,219.	
Liabilities	17 Accounts payable and accrued expenses	298,002.	17	350,824.
	18 Grants payable		18	
	19 Deferred revenue	645,207.	19	875,547.
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	127,354.	21	127,418.
	22 Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	42,884.	25	0.
	26 Total liabilities. Add lines 17 through 25	1,113,447.	26	1,353,789.
Net Assets or Fund Balances	Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.			
	27 Unrestricted net assets	5,136,157.	27	4,818,430.
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	5,136,157.	33	4,818,430.
	34 Total liabilities and net assets/fund balances	6,249,604.	34	6,172,219.

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Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI ☐

1	Total revenue (must equal Part VIII, column (A), line 12)	1	5,163,883.
2	Total expenses (must equal Part IX, column (A), line 25)	2	5,400,218.
3	Revenue less expenses. Subtract line 2 from line 1	3	-236,335.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	5,136,157.
5	Net unrealized gains (losses) on investments	5	-81,392.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	4,818,430.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII ☒

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2a	X
b Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input checked="" type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	2b	X
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	2c	X
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____	3a	X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits _____	3b	X

Form **990** (2018)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.

▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2018

Open to Public
Inspection

Name of the organization **FIND AID FOR THE AGED, INC.**
C/O PROJECT FIND

Employer identification number
****-***6921**

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 ☐ A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2 ☐ A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E (Form 990 or 990-EZ).)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state: _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7 ☒ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi).** (Complete Part II.)
- 9 ☐ An agricultural research organization described in **section 170(b)(1)(A)(ix)** operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture (see instructions). Enter the name, city, and state of the college or university: _____
- 10 ☐ An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions - subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2).** (Complete Part III.)
- 11 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4).**
- 12 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2).** See **section 509(a)(3).** Check the box in lines 12a through 12d that describes the type of supporting organization and complete lines 12e, 12f, and 12g.
- a ☐ **Type I.** A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization. **You must complete Part IV, Sections A and B.**
- b ☐ **Type II.** A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s). **You must complete Part IV, Sections A and C.**
- c ☐ **Type III functionally integrated.** A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions). **You must complete Part IV, Sections A, D, and E.**
- d ☐ **Type III non-functionally integrated.** A supporting organization operated in connection with its supported organization(s) that is not functionally integrated. The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions). **You must complete Part IV, Sections A and D, and Part V.**
- e ☐ Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.

f Enter the number of supported organizations

g Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-10 above (see instructions))	(iv) Is the organization listed in your governing document?		(v) Amount of monetary support (see instructions)	(vi) Amount of other support (see instructions)
			Yes	No		
Total						

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Schedule A (Form 990 or 990-EZ) 2018 C/O PROJECT FIND

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Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	2945603.	2846478.	4454431.	3247607.	3556365.	17050484.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	2945603.	2846478.	4454431.	3247607.	3556365.	17050484.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						1074061.
6 Public support. Subtract line 5 from line 4.						15976423.

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
7 Amounts from line 4	2945603.	2846478.	4454431.	3247607.	3556365.	17050484.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	739,107.	737,391.	795,192.	947,903.	947,023.	4166616.
9 Net income from unrelated business activities, whether or not the business is regularly carried on					62,823.	62,823.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	4,247.	1,346.	2,737.	7,105.	1,600.	17,035.
11 Total support. Add lines 7 through 10						21296958.
12 Gross receipts from related activities, etc. (see instructions)					12	3,666,503.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						► <input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2018 (line 6, column (f) divided by line 11, column (f))	14	75.02 %
15 Public support percentage from 2017 Schedule A, Part II, line 14	15	74.67 %
16a 33 1/3% support test - 2018. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		► <input checked="" type="checkbox"/>
b 33 1/3% support test - 2017. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		► <input type="checkbox"/>
17a 10% -facts-and-circumstances test - 2018. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		► <input type="checkbox"/>
b 10% -facts-and-circumstances test - 2017. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization		► <input type="checkbox"/>
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		► <input type="checkbox"/>

Schedule A (Form 990 or 990-EZ) 2018

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Schedule A (Form 990 or 990-EZ) 2018 C/O PROJECT FIND

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Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge ...						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2014	(b) 2015	(c) 2016	(d) 2017	(e) 2018	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources ...						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here** ☐

Section C. Computation of Public Support Percentage

15 Public support percentage for 2018 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2017 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2018 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2017 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2018. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

b 33 1/3% support tests - 2017. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization ☐

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ☐

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
11a		
b A family member of a person described in (a) above?		
11b		
c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI .		
11c		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.		
1		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.		
2		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).		
1		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
1		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).		
2		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.		
3		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).			
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.			
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.			
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).			
2 Activities Test. Answer (a) and (b) below.			
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.			
2a			
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.			
2b			
3 Parent of Supported Organizations. Answer (a) and (b) below.			
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI .			
3a			
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard.			
3b			

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Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI.) **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions)	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions)	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Schedule A (Form 990 or 990-EZ) 2018

FIND AID FOR THE AGED, INC.

Schedule A (Form 990 or 990-EZ) 2018 C/O PROJECT FIND

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Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2018 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2018	(iii) Distributable Amount for 2018
1 Distributable amount for 2018 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2018 (reasonable cause required- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2018			
a From 2013			
b From 2014			
c From 2015			
d From 2016			
e From 2017			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2018 distributable amount			
i Carryover from 2013 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2018 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2018 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2018, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2018. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2019. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2014			
b Excess from 2015			
c Excess from 2016			
d Excess from 2017			
e Excess from 2018			

Schedule A (Form 990 or 990-EZ) 2018

FIND AID FOR THE AGED, INC.

Schedule A (Form 990 or 990-EZ) 2018 C/O PROJECT FIND

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Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information.
(See instructions.)

Supplemental information area with horizontal lines for text entry.

2018

***** Not Open to Public Inspection *****

823171 04-01-18

Schedule B(Form 990, 990-EZ,
or 990-PF)Department of the Treasury
Internal Revenue Service**Schedule of Contributors**

- ▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2018

Name of the organization

FIND AID FOR THE AGED, INC.
C/O PROJECT FIND

Employer identification number

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Organization type (check one):

Filers of:**Section:**

Form 990 or 990-EZ

☒ 501(c)(3) (enter number) organization☐ 4947(a)(1) nonexempt charitable trust **not** treated as a private foundation☐ 527 political organization

Form 990-PF

☐ 501(c)(3) exempt private foundation☐ 4947(a)(1) nonexempt charitable trust treated as a private foundation☐ 501(c)(3) taxable private foundationCheck if your organization is covered by the **General Rule** or a **Special Rule**.**Note:** Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.**General Rule**

- ☐ For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

- ☒ For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I (entering "N/A" in column (b) instead of the contributor name and address), II, and III.
- ☐ For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization

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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
1	NYC DEPT. FOR THE AGING 2 LAFAYETTE STREET NEW YORK, NY 10007	\$ 3,220,075.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
2	NYS OFFICE OF TEMP. AND DIS. ASSIST. 40 NORTH PEARL STREET ALBANY, NY 12243	\$ 133,741.	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
		\$	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

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Part II **Noncash Property** (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	
		\$	

Name of organization

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Part III

Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of \$1,000 or less for the year. (Enter this info. once.) ▶ \$ _____

Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee
	(e) Transfer of gift		
	Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee

SCHEDULE D
(Form 990)Department of the Treasury
Internal Revenue Service**Supplemental Financial Statements**▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**▶ **Attach to Form 990.**▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2018**Open to Public Inspection****Name of the organization** FIND AID FOR THE AGED, INC.
C/O PROJECT FIND**Employer identification number**
-*6921**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).

<input type="checkbox"/> Preservation of land for public use (e.g., recreation or education)	<input type="checkbox"/> Preservation of a historically important land area
<input type="checkbox"/> Protection of natural habitat	<input type="checkbox"/> Preservation of a certified historic structure
<input type="checkbox"/> Preservation of open space	

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶

4 Number of states where property subject to conservation easement is located ▶

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule D (Form 990) 2018

FIND AID FOR THE AGED, INC.
C/O PROJECT FIND

Schedule D (Form 990) 2018

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Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

- a** ☐ Public exhibition **d** ☐ Loan or exchange programs
b ☐ Scholarly research **e** ☐ Other _____
c ☐ Preservation for future generations

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? ☐ Yes ☒ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? ☐ Yes ☒ No

b If "Yes," explain the arrangement in Part XIII and complete the following table:

	Amount
1c Beginning balance	
1d Additions during the year	
1e Distributions during the year	
1f Ending balance	

2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? ☒ Yes ☐ No

b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII ☒

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a** Board designated or quasi-endowment %
b Permanent endowment %
c Temporarily restricted endowment %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

- (i)** unrelated organizations _____
(ii) related organizations _____

	Yes	No
3a(i)	<input type="checkbox"/>	<input type="checkbox"/>
3a(ii)	<input type="checkbox"/>	<input type="checkbox"/>
3b	<input type="checkbox"/>	<input type="checkbox"/>

b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? ☐

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings		285,995.	265,115.	20,880.
c Leasehold improvements		1,513,423.	267,353.	1,246,070.
d Equipment		75,739.	9,549.	66,190.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				1,333,140.

Schedule D (Form 990) 2018

FIND AID FOR THE AGED, INC.
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Schedule D (Form 990) 2018

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Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) MUTUAL FUNDS	369,229.	END-OF-YEAR MARKET VALUE
(B) EXCHANGE TRADED EQUITY		
(C) FUNDS	1,522,189.	END-OF-YEAR MARKET VALUE
(D)		
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.) ►	1,891,418.	

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.) ►		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1) RESTRICTED DEPOSITS	127,417.
(2) UTILITY AND SECURITY DEPOSITS	545.
(3) DUE FROM AFFILIATES	1,618,542.
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.) ►	1,746,504.

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value	
(1) Federal income taxes		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.) ►		

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740). Check here if the text of the footnote has been provided in Part XIII ☒

Schedule D (Form 990) 2018

FIND AID FOR THE AGED, INC.
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Schedule D (Form 990) 2018

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Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	6,445,735.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	-81,392.
b	Donated services and use of facilities	2b	1,347,345.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	22,081.
e	Add lines 2a through 2d	2e	1,288,034.
3	Subtract line 2e from line 1	3	5,157,701.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	6,182.
c	Add lines 4a and 4b	4c	6,182.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	5,163,883.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	6,763,462.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	1,347,345.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	22,081.
e	Add lines 2a through 2d	2e	1,369,426.
3	Subtract line 2e from line 1	3	5,394,036.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	6,182.
c	Add lines 4a and 4b	4c	6,182.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	5,400,218.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART IV, LINE 2B:

SECURITY DEPOSITS ARE MAINTAINED IN SEPARATE BANK ACCOUNTS ON BEHALF OF THE TENANTS. THE ORGANIZATION RECEIVES MONTHLY BANK STATEMENTS TO VERIFY THE ACCURACY OF THE AMOUNTS HELD ON THEIR BEHALF.

PART X, LINE 2:

FIND AID IS EXEMPT FROM INCOME TAXES UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE AND, THEREFORE, HAS MADE NO PROVISION FOR FEDERAL OR STATE INCOME TAXES IN THE ACCOMPANYING CONSOLIDATED FINANCIAL STATEMENTS. THE ORGANIZATION HAS BEEN DETERMINED BY THE INTERNAL REVENUE SERVICE ("IRS") NOT TO BE A "PRIVATE FOUNDATION" WITHIN THE MEANING OF SECTION 509(A)(1) OF THE INTERNAL REVENUE CODE.

Part XIII Supplemental Information (continued)

OTHER SIGNIFICANT TAX POSITIONS INCLUDE THE DETERMINATION OF WHETHER ANY AMOUNTS ARE SUBJECT TO UNRELATED BUSINESS INCOME TAX ("UBIT"). THE ORGANIZATION OFFERS EMPLOYEES THE OPPORTUNITY TO PAY FOR QUALIFIED TRANSPORTATION FRINGE BENEFITS ON A PRE-TAX BASIS. UNDER SECTION 512(A)(7) OF THE TAX CUTS AND JOBS ACT OF 2017, EFFECTIVE IN 2018 THIS BENEFIT IS CONSIDERED SUBJECT TO UBIT. UBIT RELATED TO THIS BENEFIT IS APPROXIMATELY \$13,000 FOR 2018 AND IS INCLUDED WITH OTHER EXPENSES. MANAGEMENT HAS DETERMINED THAT THE ORGANIZATION HAD NO OTHER ACTIVITIES SUBJECT TO UBIT IN THE YEARS ENDED DECEMBER 31, 2018 OR 2017. ALL SIGNIFICANT TAX POSITIONS HAVE BEEN CONSIDERED BY MANAGEMENT AND IT HAS BEEN DETERMINED THAT ALL TAX POSITIONS WOULD BE SUSTAINED UPON EXAMINATIONS BY TAXING AUTHORITIES. FIND AID IS REQUIRED TO FILE FORM 990 (RETURN OF ORGANIZATION EXEMPT FROM INCOME TAX) AND STATE FORM CHAR500, WHICH ARE SUBJECT TO EXAMINATION BY THE IRS UP TO THREE YEARS FROM THE EXTENDED DUE DATE OF THE RETURN. THE FORMS 990 AND CHAR500 FOR 2015 THROUGH 2017 ARE OPEN TO EXAMINATION BY THE IRS AS OF DECEMBER 31, 2018.

PART XI, LINE 2D - OTHER ADJUSTMENTS:

SPECIAL EVENT EXPENSES

PART XI, LINE 4B - OTHER ADJUSTMENTS:

INVESTMENT FEES

PART XII, LINE 2D - OTHER ADJUSTMENTS:

SPECIAL EVENTS

PART XII, LINE 4B - OTHER ADJUSTMENTS:

INVESTMENT FEES

FIND AID FOR THE AGED, INC.

Schedule G (Form 990 or 990-EZ) 2018 **C/O PROJECT FIND**

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Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1 ANNUAL DINNER	(b) Event #2	(c) Other events NONE	(d) Total events (add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
Revenue	1 Gross receipts	82,137.			82,137.
	2 Less: Contributions	70,887.			70,887.
	3 Gross income (line 1 minus line 2)	11,250.			11,250.
Direct Expenses	4 Cash prizes				
	5 Noncash prizes	894.			894.
	6 Rent/facility costs				
	7 Food and beverages	8,243.			8,243.
	8 Entertainment	375.			375.
	9 Other direct expenses	13,545.			13,545.
	10 Direct expense summary. Add lines 4 through 9 in column (d)				23,057.
	11 Net income summary. Subtract line 10 from line 3, column (d)				-11,807.

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
	2 Cash prizes				
Direct Expenses	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? ☐ Yes ☐ No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? ☐ Yes ☐ No

b If "Yes," explain: _____

FIND AID FOR THE AGED, INC.

Schedule G (Form 990 or 990-EZ) 2018 **C/O PROJECT FIND**

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- 11** Does the organization conduct gaming activities with nonmembers? ☐ Yes ☐ No
- 12** Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? ☐ Yes ☐ No
- 13** Indicate the percentage of gaming activity conducted in:
- | | | |
|--------------------------------------|------------|---|
| a The organization's facility | 13a | % |
| b An outside facility | 13b | % |
- 14** Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____

Address ▶ _____

- 15a** Does the organization have a contract with a third party from whom the organization receives gaming revenue? ☐ Yes ☐ No

b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____

c If "Yes," enter name and address of the third party:

Name ▶ _____

Address ▶ _____

- 16** Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

☐ Director/officer ☐ Employee ☐ Independent contractor

- 17** Mandatory distributions:

a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? ☐ Yes ☐ No

b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

Part IV	Supplemental Information <i>(continued)</i>
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[illegible]

**SCHEDULE J
(Form 990)**

Department of the Treasury
Internal Revenue Service

Compensation Information

- For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
 ▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 23.**
 ▶ **Attach to Form 990.**
 ▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2018

Open to Public
Inspection

Name of the organization

**FIND AID FOR THE AGED, INC.
C/O PROJECT FIND**

Employer identification number

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Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|---|
| <input checked="" type="checkbox"/> Compensation committee | <input type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

a Receive a severance payment or change-of-control payment?

b Participate in, or receive payment from, a supplemental nonqualified retirement plan?

c Participate in, or receive payment from, an equity-based compensation arrangement?

If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

a The organization?

b Any related organization?

If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

a The organization?

b Any related organization?

If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Yes No

1b

2

4a

4b

4c

5a

5b

6a

6b

7

8

9

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2018

Part III	Supplemental Information
-----------------	---------------------------------

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II. Also complete this part for any additional information.

This image shows a blank sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2018

Open to Public
Inspection

Name of the organization

FIND AID FOR THE AGED, INC.
C/O PROJECT FIND

Employer identification number
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FORM 990, PART I, LINE 1, DESCRIPTION OF ORGANIZATION MISSION:

ELDERLY ON NEW YORK CITY'S WEST SIDE. THESE PROGRAMS PROVIDE MEALS,
RECREATIONAL AND SOCIAL ACTIVITIES, SOCIAL SERVICES AND HOUSING FOR
SENIOR CITIZENS.

FORM 990, PART VI, SECTION B, LINE 11B:

THE ORGANIZATION WILL DISTRIBUTE A COMPLETE COPY OF THE 990 RETURN FOR ALL
VOTING MEMBERS OF THE BOARD TO REVIEW, ELECTRONICALLY, PRIOR TO ITS
SUBMISSION TO THE IRS.

FORM 990, PART VI, SECTION B, LINE 12C:

EVERY BOARD MEMBER MUST SIGN A CONFLICT OF INTEREST STATEMENT. ALSO, ALL
BOARD MEMBERS MUST IDENTIFY ANY ELECTED OFFICIALS THEY OR FAMILY MEMBERS
HAVE A FINANCIAL INTEREST WITH. BOARD MEMBERS MUST DISCLOSE AND IDENTIFY
ANY POTENTIAL CONFLICTS OF INTEREST.

FORM 990, PART VI, SECTION B, LINE 15:

COMPENSATION FOR PROFESSIONAL STAFF IS REVIEWED ANNUALLY BY THE BOARD AS
PART OF THE ANNUAL AGENCY BUDGET APPROVAL PROCESS. ANNUAL SALARY INCREASES
ARE BASED UPON SUFFICIENCY OF PROJECTED REVENUE STREAMS AND INDUSTRY NORMS.
SALARY SURVEYS WERE REVIEWED FROM SIMILAR SIZED ORGANIZATIONS FOR ALL
SENIOR LEVEL POSITIONS IN 2018, INCLUDING DEPUTY DIRECTOR AND COMPTROLLER.

FORM 990, PART VI, SECTION C, LINE 19:

THE FORM 990 WILL BE POSTED ON THE ORGANIZATION'S WEBSITE PRIOR TO THE
EXTENDED DUE DATE OF THE TAX RETURN AND IS AVAILABLE UPON WRITTEN REQUEST.

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2018)

Name of the organization **FIND AID FOR THE AGED, INC.**
C/O PROJECT FIND

Employer identification number
**** - ***6921**

THE AUDITED FINANCIAL STATEMENTS ARE ALSO AVAILABLE UPON WRITTEN REQUEST.

FORM 990, PAGE 12, PART XII

THE ORGANIZATION HAS A COMMITTEE THAT ASSUMES RESPONSIBILITY FOR
OVERSIGHT OF THE AUDIT OF ITS FINANCIAL STATEMENTS. FOR THE YEAR END
12/31/18, THE ORGANIZATION DID NOT CHANGE ITS SELECTION OF AN
INDEPENDENT ACCOUNTANT.

**SCHEDULE R
(Form 990)**

Department of the Treasury
Internal Revenue Service

Related Organizations and Unrelated Partnerships

► Complete if the organization answered "Yes" on Form 990, Part IV, line 33, 34, 35b, 36, or 37.

► Attach to Form 990.

► Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2018

**Open to Public
Inspection**

Name of the organization **FIND AID FOR THE AGED, INC.
C/O PROJECT FIND** Employer identification number
****-***6921**

Part I Identification of Disregarded Entities. Complete if the organization answered "Yes" on Form 990, Part IV, line 33.

(a) Name, address, and EIN (if applicable) of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity

Part II Identification of Related Tax-Exempt Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, because it had one or more related tax-exempt organizations during the tax year.

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501(c)(3))	(f) Direct controlling entity	(g) Section 512(b)(13) controlled entity?	
						Yes	No
WOODSTOCK HDFC FOR SENIOR CITIZENS - **-*****, 160 WEST 71ST STREET, NEW YORK, NY 10023	HOUSING AND SUPPORT SERVICES TO LOW INCOME TENANTS AT THE WOODSTOCK	NEW YORK	501(C)(3)	LINE 11	FIND AID FOR THE AGED, INC.		X
HAMILTON HOUSING DEVELOPMENT COMPANY INC. - **-*****, 160 WEST 71ST STREET, NEW YORK, NY 10023	HOUSING AND SUPPORT SERVICES TO LOW INCOME TENANTS AT THE HAMILTON	NEW YORK	501(C)(3)	LINE 11	FIND AID FOR THE AGED, INC.		X
HARGRAVE HDFC - **-***** 160 WEST 71ST STREET NEW YORK, NY 10023	HOUSING AND SUPPORT SERVICES TO LOW INCOME TENANTS AT THE HARGRAVE	NEW YORK	501(C)(3)	LINE 11	FIND AID FOR THE AGED, INC.		X

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule R (Form 990) 2018

SEE PART VII FOR CONTINUATIONS

C/O PROJECT FIND

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Part III

[illegible]

Part IV

[illegible]

FIND AID FOR THE AGED, INC.

Schedule R (Form 990) 2018

C/O PROJECT FIND

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Part V Transactions With Related Organizations. Complete if the organization answered "Yes" on Form 990, Part IV, line 34, 35b, or 36.

Note: Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.

	Yes	No
1 During the tax year, did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?		
a Receipt of (i) interest, (ii) annuities, (iii) royalties, or (iv) rent from a controlled entity	1a	X
b Gift, grant, or capital contribution to related organization(s)	1b	X
c Gift, grant, or capital contribution from related organization(s)	1c	X
d Loans or loan guarantees to or for related organization(s)	1d	X
e Loans or loan guarantees by related organization(s)	1e	X
f Dividends from related organization(s)	1f	X
g Sale of assets to related organization(s)	1g	X
h Purchase of assets from related organization(s)	1h	X
i Exchange of assets with related organization(s)	1i	X
j Lease of facilities, equipment, or other assets to related organization(s)	1j	X
k Lease of facilities, equipment, or other assets from related organization(s)	1k	X
l Performance of services or membership or fundraising solicitations for related organization(s)	1l	X
m Performance of services or membership or fundraising solicitations by related organization(s)	1m	X
n Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n	X
o Sharing of paid employees with related organization(s)	1o	X
p Reimbursement paid to related organization(s) for expenses	1p	X
q Reimbursement paid by related organization(s) for expenses	1q	X
r Other transfer of cash or property to related organization(s)	1r	X
s Other transfer of cash or property from related organization(s)	1s	X

2 If the answer to any of the above is "Yes," see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of related organization	(b) Transaction type (a-s)	(c) Amount involved	(d) Method of determining amount involved
(1)			
(2)			
(3)			
(4)			
(5)			
(6)			

Part VII Supplemental Information.

Provide additional information for responses to questions on Schedule R. See instructions.

PART II, IDENTIFICATION OF RELATED TAX-EXEMPT ORGANIZATIONS:**NAME, ADDRESS, AND EIN OF RELATED ORGANIZATION:**

WOODSTOCK HDFC FOR SENIOR CITIZENS

EIN: **-*****

160 WEST 71ST STREET

NEW YORK, NY 10023

PRIMARY ACTIVITY: HOUSING AND SUPPORT SERVICES TO LOW INCOME TENANTS AT
THE WOODSTOCK HOTEL.

DIRECT CONTROLLING ENTITY: FIND AID FOR THE AGED, INC.

NAME, ADDRESS, AND EIN OF RELATED ORGANIZATION:

HAMILTON HOUSING DEVELOPMENT COMPANY INC.

EIN: **-*****

160 WEST 71ST STREET

NEW YORK, NY 10023

PRIMARY ACTIVITY: HOUSING AND SUPPORT SERVICES TO LOW INCOME TENANTS AT
THE HAMILTON HOUSE.

DIRECT CONTROLLING ENTITY: FIND AID FOR THE AGED, INC.

NAME, ADDRESS, AND EIN OF RELATED ORGANIZATION:

HARGRAVE HDFC

EIN: **-*****

160 WEST 71ST STREET

NEW YORK, NY 10023

PRIMARY ACTIVITY: HOUSING AND SUPPORT SERVICES TO LOW INCOME TENANTS AT
THE HARGRAVE HOUSE.

DIRECT CONTROLLING ENTITY: FIND AID FOR THE AGED, INC.

Part VII Supplemental Information.

Provide additional information for responses to questions on Schedule R. See instructions.

PART IV, IDENTIFICATION OF RELATED ORGANIZATIONS TAXABLE AS CORP OR TRUST:

NAME, ADDRESS, AND EIN OF RELATED ORGANIZATION:

FIND AID FOR THE AGED POOLED TRUST

EIN: **-*****

160 WEST 71ST STREET

NEW YORK, NY 10023

PRIMARY ACTIVITY: QUALIFIED DISABILITY TRUST

DIRECT CONTROLLING ENTITY:

Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

OMB No. 1545-0687

2018Department of the Treasury
Internal Revenue Service

For calendar year 2018 or other tax year beginning _____, and ending _____

▶ Go to www.irs.gov/Form990T for instructions and the latest information.

▶ Do not enter SSN numbers on this form as it may be made public if your organization is a 501(c)(3).

Open to Public Inspection for
501(c)(3) Organizations Only

A <input type="checkbox"/> Check box if address changed		Print or Type	Name of organization (<input type="checkbox"/> Check box if name changed and see instructions.) FIND AID FOR THE AGED, INC. C/O PROJECT FIND	D Employer identification number (Employees' trust, see instructions.) ** - *** 6921
B Exempt under section <input checked="" type="checkbox"/> 501(c)(3) <input type="checkbox"/> 408(e) <input type="checkbox"/> 220(e) <input type="checkbox"/> 408A <input type="checkbox"/> 530(a) <input type="checkbox"/> 529(a)			Number, street, and room or suite no. If a P.O. box, see instructions. 160 WEST 71ST STREET, NO. 2F	E Unrelated business activity code (See instructions.) 480000
			City or town, state or province, country, and ZIP or foreign postal code NEW YORK, NY 10023	
C Book value of all assets at end of year 6,172,219.			F Group exemption number (See instructions.) ▶	
		G Check organization type ▶ <input checked="" type="checkbox"/> 501(c) corporation <input type="checkbox"/> 501(c) trust <input type="checkbox"/> 401(a) trust <input type="checkbox"/> Other trust		

H Enter the number of the organization's unrelated trades or businesses. ▶ **1** Describe the only (or first) unrelated trade or business here ▶ **TRANSPORTATION FRINGE**. If only one, complete Parts I-V. If more than one, describe the first in the blank space at the end of the previous sentence, complete Parts I and II, complete a Schedule M for each additional trade or business, then complete Parts III-V.

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? ▶ ☐ Yes ☒ No
If "Yes," enter the name and identifying number of the parent corporation. ▶

J The books are in care of ▶ **DEON LEWIS** Telephone number ▶ **212-874-0300**

Part I Unrelated Trade or Business Income				(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales						
b Less returns and allowances		c Balance	▶	1c		
2 Cost of goods sold (Schedule A, line 7)				2		
3 Gross profit. Subtract line 2 from line 1c				3		
4a Capital gain net income (attach Schedule D)				4a		
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)				4b		
c Capital loss deduction for trusts				4c		
5 Income (loss) from a partnership or an S corporation (attach statement)				5		
6 Rent income (Schedule C)				6		
7 Unrelated debt-financed income (Schedule E)				7		
8 Interest, annuities, royalties, and rents from a controlled organization (Schedule F)				8		
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)				9		
10 Exploited exempt activity income (Schedule I)				10		
11 Advertising income (Schedule J)				11		
12 Other income (See instructions; attach schedule)				12		
13 Total. Combine lines 3 through 12				13	0.	

Part II Deductions Not Taken Elsewhere (See instructions for limitations on deductions.) (Except for contributions, deductions must be directly connected with the unrelated business income.)					
14 Compensation of officers, directors, and trustees (Schedule K)				14	
15 Salaries and wages				15	
16 Repairs and maintenance				16	
17 Bad debts				17	
18 Interest (attach schedule) (see instructions)				18	
19 Taxes and licenses				19	
20 Charitable contributions (See instructions for limitation rules)				20	
21 Depreciation (attach Form 4562)			21		
22 Less depreciation claimed on Schedule A and elsewhere on return			22a	22b	
23 Depletion				23	
24 Contributions to deferred compensation plans				24	
25 Employee benefit programs				25	
26 Excess exempt expenses (Schedule I)				26	
27 Excess readership costs (Schedule J)				27	
28 Other deductions (attach schedule)				28	
29 Total deductions. Add lines 14 through 28				29	0.
30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13				30	0.
31 Deduction for net operating loss arising in tax years beginning on or after January 1, 2018 (see instructions)				31	
32 Unrelated business taxable income. Subtract line 31 from line 30				32	0.

FIND AID FOR THE AGED, INC.

Form 990-T (2018)

C/O PROJECT FIND

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Part III Total Unrelated Business Taxable Income

33	Total of unrelated business taxable income computed from all unrelated trades or businesses (see instructions)	33	0.
34	Amounts paid for disallowed fringes	34	63,823.
35	Deduction for net operating loss arising in tax years beginning before January 1, 2018 (see instructions)	35	
36	Total of unrelated business taxable income before specific deduction. Subtract line 35 from the sum of lines 33 and 34	36	63,823.
37	Specific deduction (Generally \$1,000, but see line 37 instructions for exceptions)	37	1,000.
38	Unrelated business taxable income. Subtract line 37 from line 36. If line 37 is greater than line 36, enter the smaller of zero or line 36	38	62,823.

Part IV Tax Computation

39	Organizations Taxable as Corporations. Multiply line 38 by 21% (0.21)	39	13,193.
40	Trusts Taxable at Trust Rates. See instructions for tax computation. Income tax on the amount on line 38 from: <input type="checkbox"/> Tax rate schedule or <input type="checkbox"/> Schedule D (Form 1041)	40	
41	Proxy tax. See instructions	41	
42	Alternative minimum tax (trusts only)	42	
43	Tax on Noncompliant Facility Income. See instructions	43	
44	Total. Add lines 41, 42, and 43 to line 39 or 40, whichever applies	44	13,193.

Part V Tax and Payments

45a	Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116)	45a	
b	Other credits (see instructions)	45b	
c	General business credit. Attach Form 3800	45c	
d	Credit for prior year minimum tax (attach Form 8801 or 8827)	45d	
e	Total credits. Add lines 45a through 45d	45e	
46	Subtract line 45e from line 44	46	13,193.
47	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)	47	
48	Total tax. Add lines 46 and 47 (see instructions)	48	13,193.
49	2018 net 965 tax liability paid from Form 965-A or Form 965-B, Part II, column (k), line 2	49	0.
50a	Payments: A 2017 overpayment credited to 2018	50a	
b	2018 estimated tax payments	50b	
c	Tax deposited with Form 8868	50c	13,193.
d	Foreign organizations: Tax paid or withheld at source (see instructions)	50d	
e	Backup withholding (see instructions)	50e	
f	Credit for small employer health insurance premiums (attach Form 8941)	50f	
g	Other credits, adjustments, and payments: <input type="checkbox"/> Form 2439 <input type="checkbox"/> Form 4136 <input type="checkbox"/> Other Total	50g	
51	Total payments. Add lines 50a through 50g	51	13,193.
52	Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>	52	
53	Tax due. If line 51 is less than the total of lines 48, 49, and 52, enter amount owed	53	
54	Overpayment. If line 51 is larger than the total of lines 48, 49, and 52, enter amount overpaid	54	
55	Enter the amount of line 54 you want: Credited to 2019 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>	55	

Part VI Statements Regarding Certain Activities and Other Information (see instructions)

56	At any time during the 2018 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file FinCEN Form 114, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here	Yes	No
57	During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file.		X
58	Enter the amount of tax-exempt interest received or accrued during the tax year \$		

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer _____ Date _____ CHAIR
Title _____

May the IRS discuss this return with the preparer shown below (see instructions)? ☒ Yes ☐ No

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check <input type="checkbox"/> if self-employed	PTIN
DIANA MILLER				P01597612
Firm's name	Firm's EIN			
WISS & COMPANY, LLP	**-***2349			
Firm's address	Phone no.			
354 EISENHOWER PARKWAY LIVINGSTON, NJ 07039	973-994-9400			

823711 01-09-19

Form 990-T (2018)

FIND AID FOR THE AGED, INC.

Form 990-T (2018) C/O PROJECT FIND

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Schedule A - Cost of Goods Sold. Enter method of inventory valuation ► **N/A**

1 Inventory at beginning of year	1		6 Inventory at end of year	6	
2 Purchases	2		7 Cost of goods sold. Subtract line 6		
3 Cost of labor	3		from line 5. Enter here and in Part I,		
4a Additional section 263A costs			line 2	7	
(attach schedule)	4a		8 Do the rules of section 263A (with respect to		
b Other costs (attach schedule)	4b		property produced or acquired for resale) apply to		
5 Total. Add lines 1 through 4b	5		the organization?		
				Yes	No

Schedule C - Rent Income (From Real Property and Personal Property Leased With Real Property)

(see instructions)

1. Description of property

(1)

(2)

(3)

(4)

2. Rent received or accrued

(a) From personal property (if the percentage of rent for personal property is more than 10% but not more than 50%)	(b) From real and personal property (if the percentage of rent for personal property exceeds 50% or if the rent is based on profit or income)	3(a) Deductions directly connected with the income in columns 2(a) and 2(b) (attach schedule)
(1)		
(2)		
(3)		
(4)		
Total 0.	Total 0.	

(c) Total income. Add totals of columns 2(a) and 2(b). Enter here and on page 1, Part I, line 6, column (A) ►**(b) Total deductions.**

Enter here and on page 1, Part I, line 6, column (B) ... ►

0.**Schedule E - Unrelated Debt-Financed Income** (see instructions)

1. Description of debt-financed property		2. Gross income from or allocable to debt-financed property	3. Deductions directly connected with or allocable to debt-financed property	
			(a) Straight line depreciation (attach schedule)	(b) Other deductions (attach schedule)
(1)				
(2)				
(3)				
(4)				
4. Amount of average acquisition debt on or allocable to debt-financed property (attach schedule)	5. Average adjusted basis of or allocable to debt-financed property (attach schedule)	6. Column 4 divided by column 5	7. Gross income reportable (column 2 x column 6)	8. Allocable deductions (column 6 x total of columns 3(a) and 3(b))
(1)		%		
(2)		%		
(3)		%		
(4)		%		
Totals			Enter here and on page 1, Part I, line 7, column (A). 0.	Enter here and on page 1, Part I, line 7, column (B). 0.
Total dividends-received deductions included in column 8			0.	0.

Form 990-T (2018)

FIND AID FOR THE AGED, INC.

Form 990-T (2018) C/O PROJECT FIND

-*6921

Page 4

Schedule F - Interest, Annuities, Royalties, and Rents From Controlled Organizations (see instructions)

1. Name of controlled organization	2. Employer identification number	Exempt Controlled Organizations			
		3. Net unrelated income (loss) (see instructions)	4. Total of specified payments made	5. Part of column 4 that is included in the controlling organization's gross income	6. Deductions directly connected with income in column 5
(1)					
(2)					
(3)					
(4)					

Nonexempt Controlled Organizations

7. Taxable income	8. Net unrelated income (loss) (see instructions)	9. Total of specified payments made	10. Part of column 9 that is included in the controlling organization's gross income	11. Deductions directly connected with income in column 10
(1)				
(2)				
(3)				
(4)				
			Add columns 5 and 10. Enter here and on page 1, Part I, line 8, column (A).	Add columns 6 and 11. Enter here and on page 1, Part I, line 8, column (B).
Totals			0.	0.

Schedule G - Investment Income of a Section 501(c)(7), (9), or (17) Organization

(see instructions)

1. Description of income	2. Amount of income	3. Deductions directly connected (attach schedule)	4. Set-asides (attach schedule)	5. Total deductions and set-asides (col. 3 plus col. 4)
(1)				
(2)				
(3)				
(4)				
		Enter here and on page 1, Part I, line 9, column (A).		Enter here and on page 1, Part I, line 9, column (B).
Totals		0.		0.

Schedule I - Exploited Exempt Activity Income, Other Than Advertising Income

(see instructions)

1. Description of exploited activity	2. Gross unrelated business income from trade or business	3. Expenses directly connected with production of unrelated business income	4. Net income (loss) from unrelated trade or business (column 2 minus column 3). If a gain, compute cols. 5 through 7.	5. Gross income from activity that is not unrelated business income	6. Expenses attributable to column 5	7. Excess exempt expenses (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
		Enter here and on page 1, Part I, line 10, col. (A).	Enter here and on page 1, Part I, line 10, col. (B).			Enter here and on page 1, Part II, line 26.
Totals		0.	0.			0.

Schedule J - Advertising Income (see instructions)**Part I Income From Periodicals Reported on a Consolidated Basis**

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals (carry to Part II, line (5))		0.	0.			0.

Form 990-T (2018)

FIND AID FOR THE AGED, INC.

Form 990-T (2018) C/O PROJECT FIND

-*6921

Page 5

Part II **Income From Periodicals Reported on a Separate Basis** (For each periodical listed in Part II, fill in columns 2 through 7 on a line-by-line basis.)

1. Name of periodical	2. Gross advertising income	3. Direct advertising costs	4. Advertising gain or (loss) (col. 2 minus col. 3). If a gain, compute cols. 5 through 7.	5. Circulation income	6. Readership costs	7. Excess readership costs (column 6 minus column 5, but not more than column 4).
(1)						
(2)						
(3)						
(4)						
Totals from Part I ▶	0.	0.				0.
Totals, Part II (lines 1-5) ▶	0.	0.				0.

Schedule K - Compensation of Officers, Directors, and Trustees (see instructions)

1. Name	2. Title	3. Percent of time devoted to business	4. Compensation attributable to unrelated business
(1)		%	
(2)		%	
(3)		%	
(4)		%	
Total. Enter here and on page 1, Part II, line 14 ▶			0.

Form 990-T (2018)

Underpayment of Estimated Tax by Corporations

▶ Attach to the corporation's tax return.

FORM 990-T

OMB No. 1545-0123

2018

▶ Go to www.irs.gov/Form2220 for instructions and the latest information.Name **FIND AID FOR THE AGED, INC.**
C/O PROJECT FINDEmployer identification number
****-***6921**

Note: Generally, the corporation is not required to file Form 2220 (see Part II below for exceptions) because the IRS will figure any penalty owed and bill the corporation. However, the corporation may still use Form 2220 to figure the penalty. If so, enter the amount from page 2, line 38, on the estimated tax penalty line of the corporation's income tax return, but **do not** attach Form 2220.

Part I Required Annual Payment

1	Total tax (see instructions)	1	13,193.
2a	Personal holding company tax (Schedule PH (Form 1120), line 26) included on line 1	2a	
2b	Look-back interest included on line 1 under section 460(b)(2) for completed long-term contracts or section 167(g) for depreciation under the income forecast method	2b	
2c	Credit for federal tax paid on fuels (see instructions)	2c	
2d	Total. Add lines 2a through 2c	2d	
3	Subtract line 2d from line 1. If the result is less than \$500, do not complete or file this form. The corporation does not owe the penalty	3	13,193.
4	Enter the tax shown on the corporation's 2017 income tax return. See instructions. Caution: If the tax is zero or the tax year was for less than 12 months, skip this line and enter the amount from line 3 on line 5	4	
5	Required annual payment. Enter the smaller of line 3 or line 4. If the corporation is required to skip line 4, enter the amount from line 3	5	13,193.

Part II Reasons for Filing - Check the boxes below that apply. If any boxes are checked, the corporation **must** file Form 2220 even if it does not owe a penalty. See instructions.

- 6 ☐ The corporation is using the adjusted seasonal installment method.
- 7 ☐ The corporation is using the annualized income installment method.
- 8 ☐ The corporation is a "large corporation" figuring its first required installment based on the prior year's tax.

Part III Figuring the Underpayment

	(a)	(b)	(c)	(d)
9 Installment due dates. Enter in columns (a) through (d) the 15th day of the 4th (Form 990-PF filers: Use 5th month), 6th, 9th, and 12th months of the corporation's tax year	9 04/15/18	06/15/18	09/15/18	12/15/18
10 Required installments. If the box on line 6 and/or line 7 above is checked, enter the amounts from Sch A, line 38. If the box on line 8 (but not 6 or 7) is checked, see instructions for the amounts to enter. If none of these boxes are checked, enter 25% (0.25) of line 5 above in each column	10 3,298.	3,299.	3,298.	3,298.
11 Estimated tax paid or credited for each period. For column (a) only, enter the amount from line 11 on line 15. See instructions	11			
Complete lines 12 through 18 of one column before going to the next column.				
12 Enter amount, if any, from line 18 of the preceding column	12			
13 Add lines 11 and 12	13			
14 Add amounts on lines 16 and 17 of the preceding column	14	3,298.	6,597.	9,895.
15 Subtract line 14 from line 13. If zero or less, enter -0-	15	0.	0.	0.
16 If the amount on line 15 is zero, subtract line 13 from line 14. Otherwise, enter -0-	16	3,298.	6,597.	
17 Underpayment. If line 15 is less than or equal to line 10, subtract line 15 from line 10. Then go to line 12 of the next column. Otherwise, go to line 18	17	3,298.	3,299.	3,298.
18 Overpayment. If line 10 is less than line 15, subtract line 10 from line 15. Then go to line 12 of the next column	18			

Go to Part IV on page 2 to figure the penalty. Do not go to Part IV if there are no entries on line 17 - no penalty is owed.

LHA For Paperwork Reduction Act Notice, see separate instructions.

Form 2220 (2018)

Part IV Figuring the Penalty

	(a)	(b)	(c)	(d)
19 Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier. (C corporations with tax years ending June 30 and S corporations: Use 3rd month instead of 4th month. Form 990-PF and Form 990-T filers: Use 5th month instead of 4th month.) See instructions	19			
20 Number of days from due date of installment on line 9 to the date shown on line 19	20			
21 Number of days on line 20 after 4/15/2018 and before 7/1/2018	21			
22 Underpayment on line 17 x $\frac{\text{Number of days on line 21} \times 5\% (0.05)}{365}$...	22	\$	\$	\$
23 Number of days on line 20 after 06/30/2018 and before 10/1/2018 ...	23			
24 Underpayment on line 17 x $\frac{\text{Number of days on line 23} \times 5\% (0.05)}{365}$...	24	\$	\$	\$
25 Number of days on line 20 after 9/30/2018 and before 1/1/2019	25			
26 Underpayment on line 17 x $\frac{\text{Number of days on line 25} \times 5\% (0.05)}{365}$...	26	\$	\$	\$
27 Number of days on line 20 after 12/31/2018 and before 4/1/2019 ...	27	SEE ATTACHED WORKSHEET		
28 Underpayment on line 17 x $\frac{\text{Number of days on line 27} \times 6\% (0.06)}{365}$...	28	\$	\$	\$
29 Number of days on line 20 after 3/31/2019 and before 7/1/2019	29			
30 Underpayment on line 17 x $\frac{\text{Number of days on line 29} \times \%}{365}$	30	\$	\$	\$
31 Number of days on line 20 after 6/30/2019 and before 10/1/2019 ...	31			
32 Underpayment on line 17 x $\frac{\text{Number of days on line 31} \times \%}{365}$	32	\$	\$	\$
33 Number of days on line 20 after 9/30/2019 and before 1/1/2020	33			
34 Underpayment on line 17 x $\frac{\text{Number of days on line 33} \times \%}{365}$	34	\$	\$	\$
35 Number of days on line 20 after 12/31/2019 and before 3/16/2020 ...	35			
36 Underpayment on line 17 x $\frac{\text{Number of days on line 35} \times \%}{366}$	36	\$	\$	\$
37 Add lines 22, 24, 26, 28, 30, 32, 34, and 36	37	\$	\$	\$
38 Penalty. Add columns (a) through (d) of line 37. Enter the total here and on Form 1120, line 34; or the comparable line for other income tax returns	38			
		\$		556.

* Use the penalty interest rate for each calendar quarter, which the IRS will determine during the first month in the preceding quarter. These rates are published quarterly in an IRS News Release and in a revenue ruling in the Internal Revenue Bulletin. To obtain this information on the Internet, access the IRS website at www.irs.gov. You can also call 1-800-829-4933 to get interest rate information.

FORM 990-T
UNDERPAYMENT OF ESTIMATED TAX WORKSHEET

Name(s) FIND AID FOR THE AGED, INC. C/O PROJECT FIND					Identifying Number ** - ***6921
(A) *Date	(B) Amount	(C) Adjusted Balance Due	(D) Number Days Balance Due	(E) Daily Penalty Rate	(F) Penalty
		-0-			
04/15/18	3,298.	3,298.	61	.000136986	28.
06/15/18	3,299.	6,597.	92	.000136986	83.
09/15/18	3,298.	9,895.	91	.000136986	123.
12/15/18	3,298.	13,193.	16	.000136986	29.
12/31/18	0.	13,193.	135	.000164384	293.
Penalty Due (Sum of Column F).					556.

* Date of estimated tax payment, withholding credit date or installment due date.

**Application for Automatic Extension of Time To File an
Exempt Organization Return**

OMB No. 1545-1709

► **File a separate application for each return.**
► **Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

		Enter filer's identifying number
Type or print <small>File by the due date for filing your return. See instructions.</small>	Name of exempt organization or other filer, see instructions. FIND AID FOR THE AGED, INC. C/O PROJECT FIND	Employer identification number (EIN) or **-***6921
	Number, street, and room or suite no. If a P.O. box, see instructions. 160 WEST 71ST STREET, NO. 2F	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. NEW YORK, NY 10023	

Enter the Return Code for the return that this application is for (file a separate application for each return)

0	1
---	---

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

DEON LEWIS

- The books are in the care of ► **160 WEST 71ST ST, #2F - NEW YORK, NY 10023**

Telephone No. ► **212-874-0300**

Fax No. ►

- If the organization does not have an office or place of business in the United States, check this box ☐
• If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) ☐ . If this is for the whole group, check this box ☐ . If it is for part of the group, check this box ☐ and attach a list with the names and EINs of all members the extension is for.

- 1 I request an automatic 6-month extension of time until **NOVEMBER 15, 2019**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

► ☒ calendar year **2018** or► ☐ tax year beginning _____, and ending _____.

- 2 If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
☐ Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

**Application for Automatic Extension of Time To File an
Exempt Organization Return**

OMB No. 1545-1709

► **File a separate application for each return.**
► **Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

		Enter filer's identifying number
Type or print <small>File by the due date for filing your return. See instructions.</small>	Name of exempt organization or other filer, see instructions. FIND AID FOR THE AGED, INC. C/O PROJECT FIND	Employer identification number (EIN) or **-***6921
	Number, street, and room or suite no. If a P.O. box, see instructions. 160 WEST 71ST STREET, NO. 2F	Social security number (SSN)
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. NEW YORK, NY 10023	

Enter the Return Code for the return that this application is for (file a separate application for each return)

0	7
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Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

DEON LEWIS

- The books are in the care of ► **160 WEST 71ST ST, #2F - NEW YORK, NY 10023**

Telephone No. ► **212-874-0300**

Fax No. ► _____

- If the organization does not have an office or place of business in the United States, check this box ☐ **_____** ► ☐
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) **_____**. If this is for the whole group, check this box ► ☐. If it is for part of the group, check this box ► ☐ and attach a list with the names and EINs of all members the extension is for.

- 1** I request an automatic 6-month extension of time until **NOVEMBER 15, 2019**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:

► ☒ calendar year **2018** or► ☐ tax year beginning _____, and ending _____.

- 2** If the tax year entered in line 1 is for less than 12 months, check reason: ☐ Initial return ☐ Final return
☐ Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	13,193.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	13,193.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

TAX RETURN FILING INSTRUCTIONS

NEW YORK FORM CHAR500

FOR THE YEAR ENDING
DECEMBER 31, 2018

PREPARED FOR:

FIND AID FOR THE AGED, INC.
C/O PROJECT FIND
160 WEST 71ST STREET NO. 2F
NEW YORK, NY 10023

PREPARED BY:

WISS & COMPANY, LLP
354 EISENHOWER PARKWAY
LIVINGSTON, NJ 07039

AMOUNT OF TAX:

BALANCE DUE OF \$275

MAKE CHECK PAYABLE TO:

DEPARTMENT OF LAW

MAIL TAX RETURN TO:

NYS OFFICE OF ATTORNEY GENERAL
CHARITIES BUREAU REGISTRATION SECTION
28 LIBERTY STREET
NEW YORK, NY 10005

RETURN MUST BE MAILED ON OR BEFORE:

PLEASE MAIL AS SOON AS POSSIBLE.

SPECIAL INSTRUCTIONS:

THE REPORT SHOULD BE SIGNED AND DATED BY AN AUTHORIZED
INDIVIDUAL(S).

THE ATTACHED COPY OF THE FEDERAL FORM 990 MUST BE PROPERLY SIGNED
AND DATED.

CHAR500

NYS Annual Filing for Charitable Organizations
www.CharitiesNYS.com

Send with fee and attachments to:
NYS Office of the Attorney General
Charities Bureau Registration Section
28 Liberty Street
New York, NY 10005

2018

**Open to Public
Inspection**

1. General Information

For Fiscal Year Beginning (mm/dd/yyyy) 01/01/2018 and Ending (mm/dd/yyyy) 12/31/2018		
Check if Applicable: <input type="checkbox"/> Address Change <input type="checkbox"/> Name Change <input type="checkbox"/> Initial Filing <input type="checkbox"/> Final Filing <input type="checkbox"/> Amended Filing <input type="checkbox"/> Reg ID Pending	Name of Organization: FIND AID FOR THE AGED, INC. C/O PROJECT	Employer Identification Number (EIN): 13-2666921
	Mailing Address: 160 WEST 71ST STREET, NO. 2F	NY Registration Number: 05-38-66
	City / State / ZIP: NEW YORK, NY 10023	Telephone: 212 874-0300
	Website: WWW.PROJECTFIND.ORG	Email:

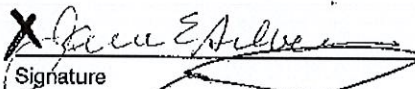
Check your organization's registration category: ☐ 7A only ☐ EPTL only ☒ DUAL (7A & EPTL) ☐ EXEMPT* Confirm your Registration Category in the Charities Registry at www.CharitiesNYS.com.

2. Certification

See instructions for certification requirements. Improper certification is a violation of law that may be subject to penalties. The certification requires two signatories.

We certify under penalties of perjury that we reviewed this report, including all attachments, and to the best of our knowledge and belief, they are true, correct and complete in accordance with the laws of the State of New York applicable to this report.

President or Authorized Officer:


Signature

JANE E. SILVERMAN
CHAIR

11/8/19
Date

Chief Financial Officer or Treasurer:


Signature

DAVID GILLCRIST
EXECUTIVE DIRECTOR

11/8/19
Date

3. Annual Reporting Exemption

Check the exemption(s) that apply to your filing. If your organization is claiming an exemption under one category (7A or EPTL only filers) or both categories (DUAL filers) that apply to your registration, complete only parts 1, 2, and 3, and submit the certified Char500. No fee, schedules, or additional attachments are required. If you cannot claim an exemption or are a DUAL filer that claims only one exemption, you must file applicable schedules and attachments and pay applicable fees.

☐ **3a. 7A filing exemption:** Total contributions from NY State including residents, foundations, government agencies, etc. did not exceed \$25,000 and the organization did not engage a professional fund raiser (PFR) or fund raising counsel (FRC) to solicit contributions during the fiscal year.

☐ **3b. EPTL filing exemption:** Gross receipts did not exceed \$25,000 and the market value of assets did not exceed \$25,000 at any time during the fiscal year.

4. Schedules and Attachments

See the following page for a checklist of schedules and attachments to complete your filing.

☐ Yes ☒ No 4a. Did your organization use a professional fund raiser, fund raising counsel or commercial co-venturer for fund raising activity in NY State? If yes, complete Schedule 4a.

☒ Yes ☐ No 4b. Did the organization receive government grants? If yes, complete Schedule 4b.

5. Fee

See the checklist on the next page to calculate your fee(s). Indicate fee(s) you are submitting here:	7A filing fee: \$ <u>25.</u>	EPTL filing fee: \$ <u>250.</u>	Total fee: \$ <u>275.</u>	Make a single check or money order payable to: "Department of Law"
---	---------------------------------	------------------------------------	------------------------------	--

CHAR500 Annual Filing for Charitable Organizations (Updated January 2019)

*The "Exempt" category refers to an organization's NYS registration status. It does not refer to its IRS tax designation.

CHAR500

Annual Filing Checklist

Simply submit the certified CHAR500 with no fee, schedule, or additional attachments IF:

- Your organization is registered as 7A only and you marked the 7A filing exemption in Part 3.
- Your organization is registered as EPTL only and you marked the EPTL filing exemption in Part 3.
- Your organization is registered as DUAL and you marked both the 7A and EPTL filing exemption in Part 3.

Checklist of Schedules and Attachments

Check the schedules you must submit with your CHAR500 as described in Part 4:

- ☐ If you answered "yes" in Part 4a, submit Schedule 4a: Professional Fund Raisers (PFR), Fund Raising Counsel (FRC), Commercial Co-Venturers (CCV)
- ☒ If you answered "yes" in Part 4b, submit Schedule 4b: Government Grants

Check the financial attachments you must submit with your CHAR500:

- ☒ IRS Form 990, 990-EZ, or 990-PF, and 990-T if applicable
- ☒ All additional IRS Form 990 Schedules, including Schedule B (Schedule of Contributors). Schedule B of public charities is exempt from disclosure and will not be available for public review.
- ☐ Our organization was eligible for and filed an IRS 990-N e-postcard. Our revenue exceeded \$25,000 and/or our assets exceeded \$25,000 in the filing year. We have included an IRS Form 990-EZ for state purposes only.

If you are a 7A only or DUAL filer, submit the applicable independent Certified Public Accountant's Review or Audit Report:

- ☐ Review Report if you received total revenue and support greater than \$250,000 and up to \$750,000.
- ☒ Audit Report if you received total revenue and support greater than \$750,000
- ☐ No Review Report or Audit Report is required because total revenue and support is less than \$250,000
- ☐ We are a DUAL filer and checked box 3a, no Review Report or Audit Report is required

Calculate Your Fee

For 7A and DUAL filers, calculate the 7A fee:

- ☐ \$0, if you checked the 7A exemption in Part 3a
- ☒ \$25, if you did not check the 7A exemption in Part 3a

For EPTL and DUAL filers, calculate the EPTL fee:

- ☐ \$0, if you checked the EPTL exemption in Part 3b
- ☐ \$25, if the NET WORTH is less than \$50,000
- ☐ \$50, if the NET WORTH is \$50,000 or more but less than \$250,000
- ☐ \$100, if the NET WORTH is \$250,000 or more but less than \$1,000,000
- ☒ \$250, if the NET WORTH is \$1,000,000 or more but less than \$10,000,000
- ☐ \$750, if the NET WORTH is \$10,000,000 or more but less than \$50,000,000
- ☐ \$1500, if the NET WORTH is \$50,000,000 or more

Send Your Filing

Send your CHAR500, all schedules and attachments, and total fee to:

NYS Office of the Attorney General
Charities Bureau Registration Section
28 Liberty Street
New York, NY 10005

Need Assistance?

Visit: www.CharitiesNYS.com
Call: (212) 416-8401
Email: Charities.Bureau@ag.ny.gov

Is my Registration Category 7A, EPTL, DUAL or EXEMPT?

Organizations are assigned a Registration Category upon registration with the NY Charities Bureau:

7A filers are registered to solicit contributions in New York under Article 7-A of the Executive Law ("7A")**EPTL** filers are registered under the Estates, Powers & Trusts Law ("EPTL") because they hold assets and/or conduct activities for charitable purposes in NY.**DUAL** filers are registered under both 7A and EPTL.**EXEMPT** filers have registered with the NY Charities Bureau and meet conditions in **Schedule E - Registration Exemption for Charitable Organizations**. These organizations are not required to file annual financial reports but may do so voluntarily.Confirm your Registration Category and learn more about NY law at www.CharitiesNYS.com.Where do I find my organization's NET WORTH?

NET WORTH for fee purposes is calculated on:

- IRS Form 990 Part I, line 22
- IRS Form 990 EZ Part I, line 21
- IRS Form 990 PF, calculate the difference between Total Assets at Fair Market Value (Part II, line 16(c)) and Total Liabilities (Part II, line 23(b)).

CHAR500

Schedule 4b: Government Grants
www.CharitiesNYS.com

2018

**Open to Public
Inspection**

If you checked the box in question 4b in Part 4, complete this schedule and list EACH government grant award by a domestic (federal, state or local) agency; interstate or intergovernmental agency (for example Port Authority of New York and New Jersey); and state or local authorities.

Use additional pages if necessary. Include this schedule with your certified CHAR500 NYS Annual Filing for Charitable Organizations.

1. Organization Information

Name of Organization:	NY Registration Number:
FIND AID FOR THE AGED, INC. C/O PROJECT FIND	05-38-66

2. Government Grants

Name of Government Agency	Amount of Grant
1. NYC DEPARTMENT OF AGING	1. 3,220,075.
2. NYC OFFICE OF TEMPORARY AND DISABILITY ASSISTANCE	2. 133,741.
3.	3.
4.	4.
5.	5.
6.	6.
7.	7.
8.	8.
9.	9.
10.	10.
11.	11.
12.	12.
13.	13.
14.	14.
15.	15.
Total Government Grants:	Total: 3,353,816.