

**THE COMMITTEE FOR HANCOCK COUNTY
SENIOR CITIZENS, INC.**

NEW CUMBERLAND, WEST VIRGINIA

FINANCIAL STATEMENTS

SEPTEMBER 30, 2013 AND 2012

CUNNINGHAM



& ASSOCIATES

THE COMMITTEE FOR HANCOCK COUNTY SENIOR CITIZENS, INC.

FINANCIAL STATEMENTS

SEPTEMBER 30, 2013 AND 2012

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CUNNINGHAM  & ASSOCIATES
Certified Public Accountants

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January 13, 2014

To the Board of Directors of
The Committee for Hancock County Senior Citizens, Inc.

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying financial statements of The Committee for Hancock County Senior Citizens, Inc. (a nonprofit organization), which comprise the statements of financial position as of September 30, 2013 and 2012, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Committee for Hancock County Senior Citizens, Inc. as of September 30, 2013 and 2012, 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.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of federal awards, state awards and other assistance is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated January 13, 2014, on our consideration of The Committee for Hancock County Senior Citizens, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering The Committee for Hancock County Senior Citizens, Inc.'s internal control over financial reporting and compliance.

Cunningham & Associates

Chester, West Virginia

THE COMMITTEE FOR HANCOCK COUNTY SENIOR CITIZENS, INC.

STATEMENTS OF FINANCIAL POSITION

SEPTEMBER 30,

	<u>2013</u>	<u>2012</u>
<u>ASSETS</u>		
Current Assets:		
Cash and cash equivalents	\$ 148,367	\$ 125,063
Certificate of Deposit	76,575	75,630
Accounts receivable - grants and contracts	60,521	87,956
Accounts receivable - other	10,183	7,119
Prepaid expenses and deposits	6,105	14,854
	<hr/>	<hr/>
Total Current Assets	301,751	310,622
	<hr/>	<hr/>
Property and Equipment, net	321,638	336,339
	<hr/>	<hr/>
Total Assets	\$ 623,389	\$ 646,961
	<hr/> <hr/>	<hr/> <hr/>
<u>LIABILITIES AND NET ASSETS</u>		
Current Liabilities:		
Accounts payable	\$ 16,038	\$ 17,722
Accrued wages, benefits, and taxes	16,992	13,742
Trip deposits	-	1,080
Deferred revenue	2,561	11,084
	<hr/>	<hr/>
Total Current Liabilities	35,591	43,628
	<hr/>	<hr/>
Net Assets - Unrestricted:		
Operations	580,998	599,933
Board-designated	6,800	3,400
	<hr/>	<hr/>
Total Net Assets - Unrestricted	587,798	603,333
	<hr/>	<hr/>
Total Liabilities and Net Assets	\$ 623,389	\$ 646,961
	<hr/> <hr/>	<hr/> <hr/>

The accompanying Independent Auditors' Report and notes
are an integral part of these financial statements.

THE COMMITTEE FOR HANCOCK COUNTY SENIOR CITIZENS, INC.

STATEMENTS OF ACTIVITIES

FOR THE YEARS ENDED SEPTEMBER 30,

	<u>2013</u>	<u>2012</u>
Revenue and other support:		
Federal funds	\$ 58,765	\$ 60,494
State funds	537,402	486,164
Medicaid and waiver funds	72,549	79,613
In kind revenue	120,205	120,205
Local funds	24,823	28,416
Client fees and donations - private pay	51,388	36,205
Program income	18,609	15,512
Bingo and raffle sales, net	9,403	6,295
Interest income	1,017	1,193
Miscellaneous	14,511	50,947
	<hr/>	<hr/>
Total Revenue and Other Support	908,672	885,044
	<hr/>	<hr/>
Expenses:		
Program Services:		
Medicaid	51,087	67,979
Lighthouse	212,987	151,448
FAIR	87,100	76,491
Other	58,913	33,745
Transit	125,919	120,901
Senior program services	171,398	161,535
	<hr/>	<hr/>
Total Program Services	707,404	612,099
	<hr/>	<hr/>
Supporting Services:		
Management and general	168,966	235,581
Fundraising	47,837	78,668
	<hr/>	<hr/>
Total Supporting Services	216,803	314,249
	<hr/>	<hr/>
Total Expenses	924,207	926,348
	<hr/>	<hr/>
Change in Net Assets	(15,535)	(41,304)
	<hr/>	<hr/>
Unrestricted Net Assets, Beginning of Year	603,333	644,637
	<hr/>	<hr/>
Unrestricted Net Assets, End of Year	\$ 587,798	\$ 603,333
	<hr/> <hr/>	<hr/> <hr/>

The accompanying Independent Auditors' Report and notes
are an integral part of these financial statements.

THE COMMITTEE FOR HANCOCK COUNTY SENIOR CITIZENS, INC.

STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED SEPTEMBER 30,

	<u>2013</u>	<u>2012</u>
Cash Flows Provided by (Used in) Operating Activities:		
Change in Net Assets	\$ (15,535)	\$ (41,304)
Adjustments to Reconcile Change in Net Assets to Net		
Cash Provided by (Used in) Operating Activities:		
Depreciation	41,334	42,455
Interest capitalized to certificates of deposit	(945)	(1,100)
Loss on sale of property and equipment	14,602	-
Vehicle costs paid directly by grantor	(28,593)	-
(Increase) Decrease in Assets:		
Accounts receivable - grants and contracts	27,435	41,658
Accounts receivable - other	(3,064)	(3,679)
Prepaid expenses	8,749	(2,415)
Increase (Decrease) in Liabilities:		
Accounts payable	(1,684)	(4,426)
Accrued wages, benefits, and taxes	3,250	4,435
Trip deposits	(1,080)	(6,110)
Deferred revenue	(8,523)	(15,916)
 Net Cash Provided by Operating Activities	 <u>35,946</u>	 <u>13,598</u>
 Cash Flows Used in Investing Activities:		
Purchase of property and equipment	(12,642)	-
 Net Increase in Cash and Cash Equivalents	 23,304	 13,598
 Cash and Cash Equivalents, Beginning of Year	 <u>125,063</u>	 <u>111,465</u>
 Cash and Cash Equivalents, End of Year	 <u>\$ 148,367</u>	 <u>\$ 125,063</u>

The accompanying Independent Auditors' Report and notes
are an integral part of these financial statements.

THE COMMITTEE FOR HANCOCK COUNTY SENIOR CITIZENS, INC.

STATEMENTS OF FUNCTIONAL EXPENSES

FOR THE YEARS ENDED SEPTEMBER 30,

	Program Services				Supporting Services			Total Supporting Services		
	Home and Community Based		Transit	Senior Program Services	Total Program Services	Management and General	Fundraising	Total Supporting Services		
	Lighthouse	FAIR								Other
Salaries	\$ 38,894	\$ 159,687	\$ 66,312	\$ 32,138	\$ 47,190	\$ 80,872	\$ 4,833	\$ 85,705	\$ 469,193	\$ 435,580
Taxes and employee benefits	5,624	23,090	9,588	4,647	7,105	17,649	685	18,334	74,781	73,310
Travel and training	3,100	12,727	5,285	2,561	185	28,396	940	940	29,336	26,999
Repairs, maintenance, and vehicle operations	239	980	407	1,896	28,773	36,194	1,125	2,872	39,066	40,797
Office expenses, postage, and supplies	1,168	4,797	1,992	9,765	3,241	13,741	7,040	11,623	46,327	49,229
Communications and utilities	140	574	238	115	1,498	5,290	214	546	5,836	5,667
Insurance	438	1,798	747	362	7,151	10,496	4,520	4,520	15,016	17,709
Professional fees	-	-	-	-	-	-	12,316	12,316	20,000	10,709
Weirton Senior Center pass through	-	-	-	-	-	-	20,000	20,000	20,000	65,000
Family Services Upper Ohio Valley pass through	-	3,232	-	-	-	-	-	-	-	-
Rent	845	3,469	1,441	6,699	663	78,240	18,792	29,174	126,206	120,707
Loss on sale of property and equipment	-	-	-	-	14,602	14,602	-	-	14,602	-
Depreciation	-	-	-	-	14,806	38,849	2,485	2,485	41,334	42,455
Other	639	2,633	1,090	730	705	17,466	3,013	6,483	26,962	38,186
	\$ 51,087	\$ 212,987	\$ 87,100	\$ 58,913	\$ 125,919	\$ 171,398	\$ 707,404	\$ 168,966	\$ 924,207	\$ 926,348

The accompanying Independent Auditors' Report and notes are an integral part of these financial statements.

THE COMMITTEE FOR HANCOCK COUNTY SENIOR CITIZENS, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

Note 1 - Summary of Significant Accounting Policies:

Nature of the Organization:

The Committee for Hancock County Senior Citizens, Inc. (the "Committee") (a nonprofit organization) became a reality in part due to legislation known as the Older Americans Act of 1965. The purpose of the Committee is to provide a voluntary organization of representatives of the general public, business, labor, senior citizens, youth, public and private agencies, and community organizations to provide, supervise, and administer a comprehensive program for the welfare of senior citizens. The Committee provides social, in-home, transportation, and community services to residents of Hancock County, West Virginia who meet the applicable program eligibility requirements.

The Committee is funded primarily by grants awarded under Title III of the Older American's Act and state grant funds through the West Virginia Bureau of Senior Services, as administered by the Northwestern Area Agency on Aging, and through third-party reimbursements, specifically the State of West Virginia Medicaid and Waiver Program. The grants awarded and contracts performed covered the periods October 1, 2011 through September 30, 2012 and October 1, 2012 through September 30, 2013.

Basis of Accounting:

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

Basis of Presentation:

The financial statements are presented following the requirements of the Financial Accounting Standards Board in its statement of Accounting Standards Codification (FASB ASC) No. 958-205, *Not-for-Profit Entities, Presentation of Financial Statements*. Under FASB ASC No. 958-205, the Committee is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. Net assets of the two restricted classes are created only by donor-imposed restriction on their use. Temporarily restricted net assets are restricted as to time or purpose as designated by the donor. All net assets other than those subject to temporary or permanent donor-imposed restrictions, including Board-designated or appropriated amounts, are legally unrestricted and are reported as part of the unrestricted class. As of September 30, 2013, the Committee had no temporarily or permanently restricted net assets. In addition, the Committee is required to present a statement of cash flows.

THE COMMITTEE FOR HANCOCK COUNTY SENIOR CITIZENS, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

Note 1 - Summary of Significant Accounting Policies (Continued):

Revenue, Receivables, Deferred Income and Other Support:

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. All donor-restricted contributions are reported as an increase in temporarily or permanently restricted net assets, depending upon the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets released from restrictions. Restricted donations that are received and have their restriction expire in the same period are included in unrestricted net assets. The Committee did not receive any temporarily or permanently restricted contributions during the year ended September 30, 2013 and 2012, respectively.

Revenue received from Federal, state, and local funding agencies is recorded as earned. Any funds received in advance of expenses incurred is recorded as deferred revenue at year end. Likewise, accounts receivable amounts are recorded for amounts due from grantor or contract agencies for expenses incurred and not yet reimbursed.

Leasehold Improvements, Vehicles, and Equipment:

Capitalized leasehold improvements, vehicles, and equipment are stated at cost. Depreciation is computed on the straight-line method over the estimated useful lives of the assets: 3 to 10 years for vehicles and equipment and the lesser of the lease life or life of the improvements for leasehold improvements.

Maintenance, repairs, and minor improvements are charged to operating expenses as incurred. Major improvements are capitalized.

Income Tax:

The Committee is exempt from Federal Income Tax under Section 501(c)(3) of the Internal Revenue Code.

Contributed Facility:

The facility for the Senior Center is currently leased through an agreement with the County Commission of Hancock County, West Virginia for \$1.00 per year. This lease includes gas, electric, water, sewage, telephone, garbage, snow removal, and lawn maintenance. The lease has a term of 20 years, beginning on August 1, 2002, and ending on July 31, 2022. The County Commission has estimated the value of the facility used for Senior Center activity to be \$120,205. Accordingly this amount has been reported as in kind revenue in the Statement of Activities and rent in the Statement of Functional Expenses. The facility is available to the Committee as long as the premises are used for providing services to senior citizens of Hancock County. If the Committee fails to do so, the lease may be canceled at the option of the County Commission.

THE COMMITTEE FOR HANCOCK COUNTY SENIOR CITIZENS, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

Note 1 - Summary of Significant Accounting Policies (Continued):

Use of Estimates:

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

Reclassification:

Certain amounts in September 30, 2012 have been reclassified to conform with the September 30, 2013 presentation.

Note 2 - Grant and Third-Party Commitments and Contingencies

The Committee receives a substantial amount of its support from Federal and state governments. A significant reduction in the level of this support, if this were to occur, may have a negative effect on the Committee's activities.

Additionally, under the terms of Federal and state contracts and grants, periodic audits are required and certain costs may be questioned as inappropriate expenditures. Such audits could lead to reimbursement to the grantor agency. Management believes disallowances, if any, will be immaterial.

Note 3 - Federal Matching

The Committee allocated the following funds as match monies required by Title III awards for the years ended September 30, as follows:

<u>Program</u>	<u>2013</u>	<u>2012</u>	<u>Source of Funds</u>
Title III-B Social Services	\$ 6,881	\$ 6,595	In-kind (see Note 1)
Title III-D Health Services	379	365	In-kind (see Note 1)
Title III-E Caregiver Services	5,767	5,749	In-kind (see Note 1)
	<u>\$ 13,027</u>	<u>\$ 12,709</u>	

In addition, program income funds included in the notification of grant award were used to cover expenses of the Title III program, but are not considered matching funds.

Note 4 - Cash and Cash Equivalents:

For the purpose of the cash flows statement, the Committee includes cash in bank and on hand and certificates of deposit with original maturities of 90 days or less as cash and cash equivalents. The Committee paid no interest expense or corporate income taxes for the years ended September 30, 2013 and 2012, respectively.

THE COMMITTEE FOR HANCOCK COUNTY SENIOR CITIZENS, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

Note 5 - Equipment Purchased with Grant Funds:

The equipment acquired is owned by the Committee while used in the program for which it was purchased or in other future authorized programs. However, for certain equipment purchased with Federal and/or state funds, the grantor maintains a reversionary interest; therefore, its disposition, as well as the ownership of any sale proceeds therefrom, is subject to funding source regulations.

In addition, the Committee has three vans that are used to transport elderly and disabled persons that were obtained partially with grants received from the West Virginia Division of Public Transit. Under this grant program, 80 percent of the purchase price of the vans was funded through the grant and 20 percent through local monies of the Committee. The titles of three vans remain with the West Virginia Division of Public Transit until the vans reach 100,000 miles.

During 2013, the Committee traded in three vehicles to purchase a transit van. This resulted in a \$14,602 loss.

Note 6 - Leasehold Improvements, Vehicles, and Equipment:

Leasehold improvements, vehicles, and equipment balances as of September 30, were as follows:

	<u>2013</u>	<u>2012</u>
Leasehold improvements	\$ 333,040	\$ 333,040
Vehicles	137,979	159,274
Equipment	<u>39,008</u>	<u>39,008</u>
	510,027	531,322
Less accumulated depreciation	<u>188,389</u>	<u>194,983</u>
	<u>\$ 321,638</u>	<u>\$ 336,339</u>

Depreciation included in expenses amounted to \$41,334 and \$42,455 for the years ended September 30, 2013 and 2012, respectively.

Note 7 - Deferred Revenue:

Deferred revenue balances include grant funds received and not expended by year end. As of September 30, 2013 and 2012, deferred revenue included on the statement of financial position is comprised of the following:

	<u>2013</u>	<u>2012</u>
Hancock County Commission	\$ 1,165	\$ 5,489
SHIP/Health Benefits	-	4,000
West Virginia Long Term Care Partnership	<u>1,396</u>	<u>1,595</u>
	<u>\$ 2,561</u>	<u>\$ 11,084</u>

THE COMMITTEE FOR HANCOCK COUNTY SENIOR CITIZENS, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEARS ENDED SEPTEMBER 30, 2013 AND 2012

Note 8 - Leases:

On July 23, 2012, the Committee entered into a two year lease agreement for a location in Weirton, West Virginia to provide respite care. Terms of the lease require monthly payments of \$500 through August 31, 2014. Rent expense for the years ended September 30, 2013 and 2012 was \$6,000 and \$500, respectively.

Future minimum lease payments under the above lease are as follows:

Year Ending September 30,	Amount
2014	<u>\$ 5,500</u>

Note 9 - Net Assets (Board-Designated):

In 2011, the Board of Directors designated certain agency funds to be held in a contingency fund to be used only following Board approval. As of September 30, 2013 and 2012, these funds totaled \$6,800 and \$3,400, respectively. This restriction will remain in place until the Board of Directors feels that it is no longer needed.

Note 10 - Fundraising and Special Events:

The Committee sponsors weekly fundraising events such as Bingo and Raffle. The gross proceeds from these events for the years ended September 30, 2013 and 2012, totaled \$40,679 and \$35,697, respectively. Expenses and related bingo and raffle payouts totaled \$31,276 and \$29,402, respectively. Net proceeds of \$9,403 and \$6,295 are reported in the statements of activities for the years ended September 30, 2013 and 2012, respectively.

Note 11 - Subsequent Events:

The Committee has evaluated events through January 13, 2014, the date which the financial statements were available to be issued, and no matters came to their attention that would require adjustments to or disclosure in the financial statements.

CUNNINGHAM & ASSOCIATES

Certified Public Accountants

www.c-p-a.com - Offices in Ohio, West Virginia, and South Carolina - Main Office Phone (440)717-1350

January 13, 2014

To the Board of Directors of
The Committee for Hancock County Senior Citizens, Inc.

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of The Committee for Hancock County Senior Citizens, Inc. (a nonprofit organization), which comprise the statements of financial position as of September 30, 2013 and 2012, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated January 13, 2014.

Internal Control over Financial Reporting

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

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether The Committee for Hancock County Senior Citizens, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audits, 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.

Cunningham & Associates
Chester, West Virginia

THE COMMITTEE FOR HANCOCK COUNTY SENIOR CITIZENS, INC.
SCHEDULE OF FEDERAL AWARDS, STATE AWARDS, AND
OTHER ASSISTANCE
FOR THE YEAR ENDED SEPTEMBER 30, 2013

Federal Awards Federal Agency/Pass-through agency	CFDA/ Award/Grant No.	Revenue Recognized	Expenses Recognized
U.S. Department of Health and Human Services passed through the Northwestern Area on Aging/Bel-O-Mar Regional Council:			
Disease Prevention and Health Promotion Services - Title III-D	93.043	\$ 1,958	\$ 1,958
Grants for Supportive Services and Senior Centers - Title III-B	93.044	39,005	39,005
National Family Caregiver Support - Title III - E	93.052	16,253	16,253
Low Income Home Energy Assistance	93.568	273	273
U.S. Department of Veterans Affairs passed through Department of Veteran Affairs - Pittsburgh, Pennsylvania:			
Homemaker Home Health Care	646	1,276	1,276
Total Federal Awards and Expenses		<u>\$ 58,765</u>	<u>\$ 58,765</u>
State Awards and Other Assistance State Agency/Pass-through Agency			
West Virginia Bureau of Senior Services (BOSS):			
State Community Partnership Funds - HCSS	SC21315	\$ 20,615	\$ 20,615
State Community Partnership Funds - HCSS	SC21415	1,436	1,436
State Community Partnership Funds - GWSC	SC21316	20,000	20,000
Centers for Medicare and Medicaid Services			
Research, Demonstrations, and Evaluations	SH21315	807	807
State Discretionary Grant - Lighthouse In-Home Care	IH1404	63,584	63,584
State Discretionary Grant - Lighthouse Family Service UOV	IH1404	3,232	3,232
State Discretionary Grant - In-Home Care Harmony System	IH1404	1,566	1,566
State Alzheimer's Respite Care/FAIR	IH1404	6,153	6,153
West Virginia Bureau of Senior Services passed through the Bel-O-Mar Regional Council:			
State Discretionary Grant - Lighthouse In-Home Care	21349	100,344	100,344
State Discretionary Grant - In-Home Care Harmony System	21349	4,991	4,991
State Alzheimer's Respite Care/FAIR	21349	62,311	62,311
State Matching Funds	21335	33,471	33,471
Centers for Medicare and Medicaid Services			
Research, Demonstrations, and Evaluations	21370A	4,000	4,000
State Legislative Initiatives for the Elderly (L.I.F.E)	21302	138,319	138,319
State Legislative Initiatives for the Elderly (L.I.F.E)	21402	47,980	47,980
West Virginia Department of Transportation:			
Section 5310 Program - Capital Equipment	WV-16-0036	28,593	28,593
Total State Awards and Expenses		<u>537,402</u>	<u>537,402</u>
Other Assistance:			
U.S. Department of Health & Human Services passed through West Virginia Department of Health and Human Resources:			
Medicaid and Waiver	N/A	72,549	72,549
Total State Awards and Other Assistance		<u>\$ 609,951</u>	<u>\$ 609,951</u>

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