

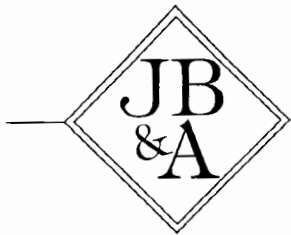
WVSU METRO AREA AGENCY ON AGING, INC.

**INDEPENDENT AUDITOR'S REPORT AND
RELATED FINANCIAL STATEMENTS**

SEPTEMBER 30, 2019

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JOHN BURDETTE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
WVSU Metro Area Agency on Aging, Inc.
Dunbar, West Virginia

Report on the Financial Statements

We have audited the accompanying financial statements of WVSU Metro Area Agency on Aging, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2019, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

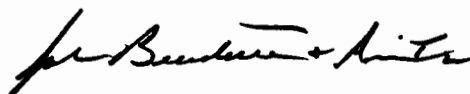
In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of WWSU Metro Area Agency on Aging, Inc. as of September 30, 2019, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles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

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. The schedules of State Revenue and Expenses are presented for purposes of additional analysis, as required by West Virginia Code 12-4-14, 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 December 30, 2020, on our consideration of WWSU Metro Area Agency on Aging, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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 WWSU Metro Area Agency on Aging, Inc.'s internal control over financial reporting and compliance.



Buckhannon, West Virginia
December 30, 2020

WVSU METRO AREA AGENCY ON AGING, INC.
STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2019

ASSETS

Current Assets

Cash	\$	1,115,253
Grants receivable		<u>527,212</u>
 Total current assets		 <u>1,642,465</u>

Fixed Assets

Computer equipment		101,294
Office equipment		70,388
Leasehold improvement		5,158
Less: Accumulated depreciation		<u>(170,661)</u>
 Net fixed assets		 <u>6,179</u>

TOTAL ASSETS

\$ 1,648,644

LIABILITIES AND NET ASSETS

Current Liabilities

Accounts payable	\$	28,912
Grants payable		672,136
Accrued annual leave		48,385
Payroll liabilities		<u>43,169</u>
 Total current liabilities		 <u>792,602</u>

NET ASSETS

Without donor restrictions		<u>856,042</u>
 Total net assets		 <u>856,042</u>

TOTAL LIABILITIES AND NET ASSETS

\$ 1,648,644

The accompanying notes are an integral part of this financial statement.

WVSU METRO AREA AGENCY ON AGING, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2019

**WITHOUT
DONOR
RESTRICTIONS**

Revenues:

Grant revenues - federal	\$	3,768,287
Grant revenues - state		<u>4,813,936</u>
 Total Revenues		 <u>8,582,223</u>

Expenses:

Program expenses:

Title III-B		1,048,468
Title III-C Nutrition		2,493,409
Title III-C NSIP		436,658
Title III-D		33,428
Title III-E		320,467
Money Follows the Person		1,324,257
BOSS - NCOA BEC		66,291
MIPPA		50,931
LIFE		2,201,867
Senior Medicare Patrol		10,000
Special Projects		73,019
ADRC/ADRN		220,323
Low-Income Home Energy Assistance Program		5,400
SHIP		<u>70,928</u>

Total program expenses		8,355,446
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Administrative		<u>260,146</u>
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Total expenses		<u>8,615,592</u>
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Change in unrestricted net assets		(33,369)
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NET ASSETS AT BEGINNING OF YEAR		<u>889,411</u>
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NET ASSETS AT END OF YEAR	\$	<u><u>856,042</u></u>
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The accompanying notes are an integral part of this statement.

**WVSU METRO AREA AGENCY ON AGING, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

FUNCTIONAL EXPENSES	Title III-B	Title III-C		Title III-D	Title III-E	MFP	BOSS NCOA BEC	MIPPA	LIFE
		Nutrition	NSIP						
Personnel/manpower	\$	\$	\$	\$	\$	\$ 712,796	\$ 50,984	\$	\$
Travel						40,622	5,605		
Printing and supplies						7,643	1,158		
Space						8,580	6,600		
Contract services						58,312			
Communications and utilities						3,428	1,929		
Other						7,829	15		
Program costs						421,774		50,931	
Depreciation									
Passed-thru to sub-recipients	1,048,468	2,493,409	436,658	33,428	320,467				2,201,867
Costs allocated						63,273			
Total Expenses	\$ 1,048,468	\$ 2,493,409	\$ 436,658	\$ 33,428	\$ 320,467	\$ 1,324,257	\$ 66,291	\$ 50,931	\$ 2,201,867

WVSU METRO AREA AGENCY ON AGING, INC.
STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2019

FUNCTIONAL EXPENSES	<u>Senior Medicare Patrol</u>	<u>Special Projects</u>	<u>ADRC/ ADRN</u>	<u>LIEAP</u>	<u>SHIP</u>	<u>Admin</u>	<u>Total</u>
Personnel/manpower	\$ 10,000	\$	\$ 166,339	\$	\$ 34,152	\$ 213,439	\$ 1,187,710
Travel			8,854		129	10,128	65,338
Printing and supplies			5,788			3,714	18,303
Space			20,094			11,490	46,764
Contract services						67,796	126,108
Communications and utilities			8,282			3,309	16,948
Other			10,966			6,586	25,396
Program costs		73,019			36,647		582,371
Depreciation						6,957	6,957
Passed-thru to sub-recipients				5,400			6,539,697
Costs allocated						(63,273)	
Total Expenses	<u>\$ 10,000</u>	<u>\$ 73,019</u>	<u>\$ 220,323</u>	<u>\$ 5,400</u>	<u>\$ 70,928</u>	<u>\$ 260,146</u>	<u>\$ 8,615,592</u>

The accompanying notes are an integral part of this statement.

**WVSU METRO AREA AGENCY ON AGING, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$	(33,369)
Adjustments to reconcile change in net assets to net cash used in operating activities:		
Depreciation expense		6,957
(Increase) decrease in grants receivable		263,799
Increase (decrease) in accounts payable		(21,704)
Increase (decrease) in grants payable		127,581
Increase (decrease) in accrued annual leave		4,071
(Decrease) increase in payroll liabilities		<u>(8,658)</u>
Net cash used in operating activities		<u>338,677</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of equipment		<u>(10,711)</u>
NET INCREASE IN CASH		327,966
CASH AND CASH EQUIVALENTS, beginning of year		<u>787,287</u>
CASH AND CASH EQUIVALENTS, end of year	\$	<u><u>1,115,253</u></u>

The accompanying notes are an integral part of this statement.

**WVSU METRO AREA AGENCY ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS**

Note 1. Summary of Significant Accounting Policies

Nature of Activities

WVSU Metro Area Agency on Aging, Inc. (the Organization), a non-profit organization, is located in Dunbar, West Virginia and was established in 1991 as a non-profit, non-stock corporation under the laws of the State of West Virginia. The primary purpose of the Organization is to establish, coordinate and administer an Area Agency on Aging, as defined by the Older Americans Act of 1965, as amended in the Region II Planning and Service Area (PSA) designated by the West Virginia Bureau of Senior Services. The Organization through the establishment of a comprehensive service delivery system, provides a range of health, education/training and social services to the older adults in Southwestern West Virginia. Funding for the Organization is predominantly federal and state grants which are passed through to the eleven local agencies for administering the various programs. The Organization provides funding to the local agencies for the following programs: Title III-B, Title III-C, Title III-D, Title III-E, SHIP, NSIP, ADRC, and Direct Services Award – LIFE. The Organization also receives federal funding passed through the Bureau for Medical Services to administer the Money Follows the Person program.

The overall objective of the Title III Program is to develop a system of coordinated and comprehensive services for older persons – services which will secure and maintain maximum independence and dignity in a home environment for older persons capable of self-care and also remove individual and social barriers to economic and personal independence for older persons.

The objectives of the programs are as follows: Title III-B program is to provide the elderly with social, outreach, transportation, information and referral services, as well as health, welfare and nutrition education and counseling.

Title III-C is a nutrition program designed to provide older persons with low cost nutritious meals served primarily in a congregate setting. The program also furnishes delivered meals to homebound elderly.

Title III-D is a program designed to provide elderly citizens financial assistance with respect to required medications and health prevention.

Title III-E is a program that provides financial assistance and educational resources to family caregivers of the elderly.

The LIFE program is a state funded program designed to provide additional outreach services to elderly citizens.

Administrative costs are obtained through federal and state grants costs. These costs include rent, administrative staff salaries and daily operation of the administration's office.

Accounting Basis

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with generally accepted accounting principles. Whereby revenues are recognized when earned and expenses when incurred.

**WVSU METRO AREA AGENCY ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

Note 1. Summary of Significant Accounting Policies (Continued)

Property and Equipment

Property and equipment with a cost in excess of \$5,000 and a useful life in excess of one year is capitalized at cost. Those items with a cost less than \$5,000 are expensed in the year of acquisition. Depreciation is computed on the straight-line basis over the estimated useful life of the assets.

Accounts Receivable and Concentration of Credit Risk

The Organization provides grants to local area agencies for various services to the elderly. The Organization bills the funding sources in accordance with contractual agreements without requiring collateral or any other security. Accounts and grants receivable have been adjusted for all known uncollectible accounts. An allowance for bad debts has not been set up since the amount is not considered material.

Compensated Absences

The Organization accrues for compensated absences. The cost of such absences are recognized in the period earned.

Income Taxes

WVSU Metro Area Agency on Aging, Inc. is exempt from income taxes under Section 501©(3) of the Internal Revenue Code. The Organization is classified by the Internal Revenue Service as an other than a private foundation. Generally, the Company is no longer subject to tax examinations for years beginning before October 1, 2016.

Basis of Presentation

Contributions received are recorded as without donor restrictions or with donor restrictions, depending on the existence and/or nature of any donor restrictions.

Without donor restrictions – Consists of net assets available to support operations and not subject to donor restrictions.

With donor restrictions – Consists of net assets that are subject to donor-imposed restrictions. Some restrictions may be temporary in nature, such as those that are restricted by a donor for use for a particular purpose or in a particular future period. Other restrictions may be perpetual in nature, such as those that are restricted by a donor that the resources be maintained in perpetuity.

Support that is restricted by the donor is reported as an increase in without donor restrictions net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in with donor restrictions net assets, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), with donor restrictions net assets are reclassified to without donor restrictions net assets and reported in the Statement of Activities as net assets released from restrictions. Grant awards are classified as refundable advances until expended for the purpose of the grants since they are conditional promises to give.

**WVSU METRO AREA AGENCY ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

Note 1. Summary of Significant Accounting Policies (Continued)

Basis of Presentation (Continued)

Gifts of land, buildings, and equipment are presented as without restrictions support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts or cash or other assets that must be used to acquire long-lived assets are reported as with donor restrictions support.

Cash and Cash Equivalents

For purposes of the statement of cash flows the Organization considers all highly liquid investment instruments purchased with an original maturity of three months or less to be cash equivalents. There were no cash equivalents as of September 30, 2019.

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 amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of support, revenue and expenditures during the reporting period. Actual results could differ from those estimates.

Deferred Revenue

Deferred revenue represents unexpended grant award funds received as of September 30, 2019. Deferred revenues are funds owed to funding sources or approved for use in ongoing future programs. The Organization had no deferred revenue as of September 30, 2019.

Note 2. Summary of Grant and Reimbursable Service Agreements

The following summarizes grant awards and reimbursable service agreements which were active during the year October 1, 2018 through September 30, 2019:

<u>Description</u>	<u>Funding Period</u>	<u>Amount of Award or Reimbursement</u>
Department of Health and Human Services		
West Virginia Bureau of Senior Services:		
Title III, Part B – Grants for Supportive Services and Senior Services	10/01/18 – 09/30/19	\$ 1,275,468
Title III, Part C – Nutrition Services	10/01/18 – 09/30/19	2,493,409
Title III, Part D – Preventive Health/Medical Management	10/01/18 – 09/30/19	33,428
Title III, Part E – Family Caregiver	10/01/18 – 09/30/19	320,467

**WVSU METRO AREA AGENCY ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

Note 2. Summary of Grant and Reimbursable Service Agreements (Continued)

Department of Agriculture

**West Virginia Bureau of
Senior Services:**

Title III – C – NSIP	10/01/18 – 09/30/19	436,658
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**West Virginia Department of
Health and Human Services**

Low Income Home Energy Assistance	10/01/18 – 09/30/19	5,400
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Bureau for Medical Services:

Take Me Home, West Virginia, Money Follows the Person	01/01/19 – 12/31/19	1,062,593
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West Virginia Bureau of Senior Services

Direct Services Award – LIFE	07/01/19 – 06/30/20	2,200,506
Direct Services Award – LIFE	07/01/18 – 06/30/19	2,168,410
MIPPA Funds – MIPPA1956	10/01/18 – 09/30/19	35,000
Aging and Disability Resource Center – 22066	07/01/19 – 06/30/20	246,150
Aging and Disability Resource Center – 21966	07/01/18 – 06/30/19	246,150
Special Projects – 22064	07/01/19 – 06/30/20	68,000
Special Projects – 21964	07/01/18 – 06/30/19	77,200
Senior Medicare Patrol Funds – SMP1942	06/01/18 – 05/31/19	10,000
National Council on Aging Grant – NCOA2019	01/01/19 – 12/31/19	70,000
National Council on Aging Grant – NCOA2018	01/01/18 – 12/31/18	70,000
SHIP Funds – SHIP2042	04/01/19 – 03/31/20	40,000
SHIP Funds – SHIP2047	04/01/19 – 03/31/20	40,500
SHIP Funds – SHIP1947	04/01/18 – 03/31/19	40,500

Note 3. Operating Lease

The Organization signed a two year operating lease for new office space for its administrative offices, commencing January 1, 2020. For the fiscal year ended September 30, 2019, total rental costs amounted to \$46,764 recorded in the accompanying financial statements in accordance with grant budgets.

The total future minimum rental payments are as follows:

<u>Year Ending September 30:</u>	
2020	\$ 39,600
2021	39,600
2022	9,900
2023	-0-
2024 and thereafter	-0-
Total minimum rental payments	----- \$ 89,100 =====

**WVSU METRO AREA AGENCY ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

Note 4. Retirement

The Organization has a Simplified Employee Pension Plan (SEP) in which the company contributes up to 10% of wages for employees 21 years of age that have been employed for at least one full year equivalency. The Organization's contribution for the year ended September 30, 2019 was \$76,033.

Note 5. Concentration of Credit Risk – Cash

The Organization maintains cash balances in a checking account at a local bank. The Account at the institution is insured by the Federal Deposit Insurance Corporation up to \$250,000. At various times throughout the year, the Organization had balances exceeding the FDIC insured limits. However, the financial institution has pledged securities to cover these excess deposits. At September 30, 2019, these securities, consisting of municipal bonds from various state governments, had a fair market value of \$2,065,489.

Note 6. Related Party Transactions

The Organization was established to work within and under the auspices of West Virginia State University. The Board Chair is required to be the President of the University, he then appoints the Vice-Chairperson and the Secretary/Treasurer whom are also required to be employees of the University. The balance of the Board is appointed by the respective entities within each county the Organization serves.

As stated above, the Board of Directors has a representative from each of the 11 counties to whom the Organization provides the grants for the pass-through awards. The counties include: Boone, Cabell, Jackson, Kanawha, Lincoln, Logan, Mason, Mingo, Putnam, Roane and Wayne counties.

Note 7. Contingent Liabilities

The Organization's programs are generally funded from federal, state and local sources, principal of which are programs of the U.S. Department of Health and Human Services and the U.S. Department of Agriculture. Federal and state grants received for specific purposes are subject to audit and review by grantor agencies. Such audits and reviews could result in requests for reimbursements to grantor agencies for expenditures disallowed under the terms of the grants. The amount, if any, of expenditures which may be disallowed by grantor agencies cannot be determined at this time, although management believes such amounts, if any, to be immaterial.

Note 8. Risk Management

The Organization is exposed to various risks of loss related to torts, theft of, damage to, or destruction of assets, errors and omissions; injuries to employees; employees' health and life; and natural disasters. The Organization manages these risks of loss through the purchase of various insurance policies.

Note 9. Subsequent Events

The Organization has evaluated events through December 30, 2020, the date on which the financial statements were available to be issued.

ADDITIONAL INFORMATION

**WVSU METRO AREA AGENCY ON AGING, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Pass-thru Number</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>	<u>Expenditures to Subrecipients</u>
U. S. Department of Health and Human Services				
Pass-through from West Virginia Bureau of Senior Services				
Special Programs for the Aging -				
Aging Cluster				
Title III, Part B	21936	93.044	691,556	544,556
Title III, Part C	21936	93.045	1,278,316	1,278,316
NSIP	21936	93.053	<u>436,658</u>	<u>436,658</u>
Total Aging Cluster			<u>2,406,530</u>	<u>2,259,530</u>
Title III, Part D	21936	93.043	<u>30,357</u>	<u>30,357</u>
Title III, Part E	21936	93.052	<u>320,467</u>	<u>320,467</u>
Health Benefits/SHIP	1942	93.779	30,538	
Health Benefits/SHIP	2042	93.779	12,558	
Health Benefits/SHIP	1947	93.779	31,647	
Health Benefits/SHIP	2047	93.779	<u>9,578</u>	
Total Health Benefits/SHIP			<u>84,321</u>	
Pass-through West Virginia Department of Health and Human Resources				
Money Follows the Person	G180732	93.791	193,595	
Money Follows the Person	G190763	93.791	<u>727,617</u>	
Total Money Follows the Person			<u>921,212</u>	
Low Income Energy Assistance Program	2019	93.568	<u>5,400</u>	<u>5,400</u>
Total U. S. Department of Health and Human Services			<u>\$ 3,768,287</u>	<u>\$ 2,615,754</u>

BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of WVSU Metro Area Agency on Aging, Inc. under programs of the federal government for the year ended September 30, 2019. 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 WVSU Metro Area Agency on Aging, Inc. it is not intended to and does not present the financial position, changes in net assets, or cash flows of WV Metro Area Agency on Aging, Inc.

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 and/or OMB Circular A-122, *Cost Principles for Non-profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. WVSU Metro Area Agency on Aging, Inc. elected not to use the 10 percent de minimis indirect cost rate allowed under the Uniform Guidance.

The accompanying independent auditor's report and notes are integral parts of this schedule.

**WVSU METRO AREA AGENCY ON AGING, INC.
 SCHEDULE OF STATE REVENUE AND EXPENSES - III-B
 FOR THE STATE GRANT AWARD YEAR ENDED JUNE 30, 2019**

	III-B	ADMIN
Revenue:		
State Grant Award	\$ 503,912	\$ 80,000
Expenses:		
State III-B, Region II Local Agency Expenditures	503,912	
Metro Area Agency on Aging, Inc. Administrative Payroll Expenses		80,000
Total Expenses	503,912	80,000
Excess (deficit) of revenue over expenses	\$	\$

The independent auditor's report and notes are integral parts of this schedule.

**WVSU METRO AREA AGENCY ON AGING, INC.
 SCHEDULE OF STATE REVENUE AND EXPENSES - III-C
 FOR THE STATE GRANT AWARD YEAR ENDED JUNE 30, 2019**

	III-C1	III-C2
Revenue:		
State Grant Award	\$ 68,761	\$ 84,153
Expenses:		
State III-C, Region II Local Agency Expenditures	68,761	84,153
Total Expenses	68,761	84,153
Excess (deficit) of revenue over expenses	\$	\$

The independent auditor's report and notes are integral parts of this schedule.

**WVSU METRO AREA AGENCY ON AGING, INC.
SCHEDULE OF STATE REVENUE AND EXPENSES - III-D
FOR THE STATE GRANT AWARD YEAR ENDED JUNE 30, 2019**

Revenue:

State Grant Award	<u>\$ 3,071</u>
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Expenses:

State III-D, Region II Local Agency Expenditures	<u>3,071</u>
Total Expenses	<u>3,071</u>

Excess (deficit) of revenue over expenses	<u><u>\$</u></u>
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The independent auditor's report and notes are integral parts of this schedule.

**WVSU METRO AREA AGENCY ON AGING, INC.
SCHEDULE OF STATE REVENUE AND EXPENSES
IN-HOME NUTRITION - TITLE III-C
FOR THE STATE GRANT AWARD YEAR ENDED JUNE 30, 2019**

Revenue:

State Grant Award	<u>\$ 1,062,179</u>
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Expenses:

State In-Home, Region II Local Agency Expenditures	<u>1,062,179</u>
Total Expenses	<u>1,062,179</u>

Excess (deficit) of revenue over expenses	<u><u>\$</u></u>
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The independent auditor's report and notes are integral parts of this schedule.

**WVSU METRO AREA AGENCY ON AGING, INC.
 SCHEDULE OF STATE REVENUE AND EXPENSES - LIFE
 FOR THE STATE GRANT AWARD YEAR ENDED JUNE 30, 2019**

	LIFE	ADMIN
Revenue:		
State Grant Award	\$ 2,201,867	\$ 24,202
Expenses:		
State LIFE, Region II Local Agency Expenditures	2,201,867	
Metro Area Agency on Aging, Inc. Administrative Payroll Expenses		24,202
Total Expenses	2,201,867	24,202
Excess (deficit) of revenue over expenses	\$	\$

The independent auditor's report and notes are integral parts of this schedule.

**WVSU METRO AREA AGENCY ON AGING, INC.
SCHEDULE OF STATE REVENUE AND EXPENSES
AGING & DISABILITY RESOURCE CENTER GRANT 21966
FOR THE STATE GRANT AWARD YEAR ENDED JUNE 30, 2019**

Revenue:

State Grant Award	<u>\$ 194,637</u>
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Expenses:

Metro Area Agency on Aging ADRC Expenditures	<u>194,637</u>
Total Expenses	<u>194,637</u>

Excess (deficit) of revenue over expenses	<u><u>\$</u></u>
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The independent auditor's report and notes are integral parts of this schedule.

**WVSU METRO AREA AGENCY ON AGING, INC.
SCHEDULE OF STATE REVENUE AND EXPENSES
AGING & DISABILITY RESPONSE CENTER GRANT 22066
FOR THE STATE GRANT AWARD YEAR ENDED JUNE 30, 2019**

Revenue:

State Grant Award	<u>\$ 60,318</u>
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Expenses:

Metro Area Agency on Aging	
ADRC Expenditures	<u>60,318</u>
Total Expenses	<u>60,318</u>

Excess (deficit) of revenue over expenses	<u><u>\$</u></u>
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WVSU METRO AREA AGENCY ON AGING, INC.
SCHEDULE OF STATE REVENUE AND EXPENSES
BUREAU OF SENIOR SERVICES - SENIOR MEDICARE PATROL SMP1942
FOR THE STATE GRANT AWARD YEAR ENDED MAY 31, 2019

Revenue:

State Grant Award	\$ 10,000
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Expenses:

Metro Area Agency on Aging	
Senior Medicare Patrol Expenditures	10,000
Total Expenses	10,000

Excess (deficit) of revenue over expenses	\$
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**WVSU METRO AREA AGENCY ON AGING, INC.
SCHEDULE OF STATE REVENUE AND EXPENSES
BUREAU OF SENIOR SERVICES - SENIOR MEDICARE PATROL 2042
FOR THE STATE GRANT AWARD YEAR ENDED MAY 31, 2020**

Revenue:

State Grant Award	<u>\$ 10,000</u>
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Expenses:

Metro Area Agency on Aging	
Senior Medicare Patrol Expenditures	<u>10,000</u>
Total Expenses	<u>10,000</u>

Excess (deficit) of revenue over expenses	<u><u>\$</u></u>
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WVSU METRO AREA AGENCY ON AGING, INC.
SCHEDULE OF STATE REVENUE AND EXPENSES
BUREAU OF SENIOR SERVICES - SPECIAL PROJECT GRANT 21964
FOR THE STATE GRANT AWARD YEAR ENDED JUNE 30, 2019

Revenue:

State Grant Award	<u>\$ 63,286</u>
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Expenses:

Metro Area Agency on Aging	
Bureau of Senior Services - Special Projects Expenditures	<u>63,286</u>
Total Expenses	<u>63,286</u>

Excess (deficit) of revenue over expenses	<u><u>\$</u></u>
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**WVSU METRO AREA AGENCY ON AGING, INC.
SCHEDULE OF STATE REVENUE AND EXPENSES
BUREAU OF SENIOR SERVICES - SPECIAL PROJECT GRANT 22064
FOR THE STATE GRANT AWARD YEAR ENDED JUNE 30, 2019**

Revenue:

State Grant Award	<u>\$ 4,205</u>
-------------------	-----------------

Expenses:

Metro Area Agency on Aging	
Bureau of Senior Services - Special Projects Expenditures	<u>4,205</u>
Total Expenses	<u>4,205</u>

Excess (deficit) of revenue over expenses	<u><u>\$</u></u>
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**WVSU METRO AREA AGENCY ON AGING, INC.
SCHEDULE OF STATE REVENUE AND EXPENSES
NATIONAL COUNCIL ON AGING - BEC GRANT NCOA2018
FOR THE STATE GRANT AWARD YEAR ENDED DECEMBER 31, 2018**

Revenue:

State Grant Award	<u>\$ 25,286</u>
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Expenses:

Metro Area Agency on Aging	
Bureau of Senior Services - NCOA BEC Expenditures	<u>25,286</u>
Total Expenses	<u>25,286</u>

Excess (deficit) of revenue over expenses	<u><u>\$</u></u>
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**WVSU METRO AREA AGENCY ON AGING, INC.
SCHEDULE OF STATE REVENUE AND EXPENSES
NATIONAL COUNCIL ON AGING - BEC GRANT NCOA2019
FOR THE STATE GRANT AWARD YEAR ENDED DECEMBER 31, 2019**

Revenue:

State Grant Award	<u>\$ 50,895</u>
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Expenses:

Metro Area Agency on Aging	
Bureau of Senior Services - NCOA BEC Expenditures	<u>50,895</u>
Total Expenses	<u>50,895</u>

Excess (deficit) of revenue over expenses	<u><u>\$</u></u>
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**WVSU METRO AREA AGENCY ON AGING, INC.
SCHEDULE OF STATE REVENUE AND EXPENSES
BUREAU OF SENIOR SERVICES - MIPPA 1956
FOR THE STATE GRANT AWARD YEAR ENDED SEPTEMBER 30, 2019**

Revenue:

State Grant Award	<u>\$ 34,370</u>
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Expenses:

Metro Area Agency on Aging	
Bureau of Senior Services - MIPPA Expenditures	<u>34,370</u>
Total Expenses	<u>34,370</u>

Excess (deficit) of revenue over expenses	<u><u>\$</u></u>
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The independent auditor's report and notes are integral parts of this schedule.

**WVSU METRO AREA AGENCY ON AGING, INC.
SCHEDULE OF STATE REVENUE AND EXPENSES
BOSS MONEY FOLLOWS THE PERSON GRANT MFP2019
FOR THE STATE GRANT AWARD YEAR ENDED JUNE 30, 2019**

Revenue:

State Grant Award	<u>\$ 210,000</u>
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Expenses:

Metro Area Agency on Aging	
MFP Expenditures	<u>210,000</u>
Total Expenses	<u>210,000</u>

Excess (deficit) of revenue over expenses	<u><u>\$</u></u>
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**WVSU METRO AREA AGENCY ON AGING, INC.
SCHEDULE OF STATE REVENUE AND EXPENSES
BOSS MONEY FOLLOWS THE PERSON GRANT MFP2020
FOR THE STATE GRANT AWARD YEAR ENDED JUNE 30, 2020**

Revenue:

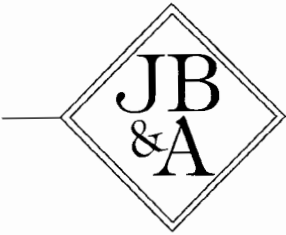
State Grant Award	<u>\$ 108,350</u>
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Expenses:

Metro Area Agency on Aging	
MFP Expenditures	<u>108,350</u>
Total Expenses	<u>108,350</u>

Excess (deficit) of revenue over expenses	<u><u>\$</u></u>
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The independent auditor's report and notes are integral parts of this schedule.



JOHN BURDETTE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 418 • BUCKHANNON WV 26201 • (304) 472-3600 • FAX (304) 472-3601

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

To the Board of Directors
WVSU Metro Area Agency on Aging, Inc.
Dunbar, West Virginia

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 WVSU Metro Area Agency on Aging, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2019, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 30, 2020.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or 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.

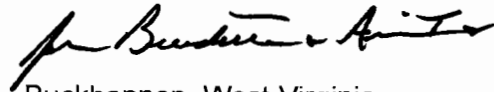
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

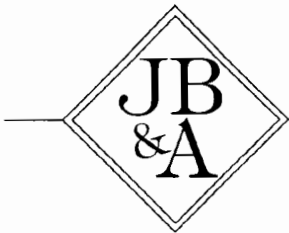
As part of obtaining reasonable assurance about whether WVSU Metro Area Agency on Aging, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of 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.



Buckhannon, West Virginia
December 30, 2020



JOHN BURDETTE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 418 • BUCKHANNON WV 26201 • (304) 472-3600 • FAX (304) 472-3601

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

To the Board of Directors
WVSU Metro Area Agency on Aging, Inc.
Dunbar, West Virginia

Report on Compliance for Each Major Federal Program

We have audited WVSU Metro Area Agency on Aging, Inc.'s compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of WVSU Metro Area Agency on Aging, Inc.'s major federal programs for the year ended September 30, 2019. WVSU Metro Area Agency on Aging, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

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

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of WVSU Metro Area Agency on Aging, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, WWSU Metro Area Agency on Aging, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2019.

Report on Internal Control Over Compliance

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of 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.

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.



Buckhannon, West Virginia
December 30, 2020

**WVSU METRO AREA AGENCY ON AGING, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2019**

SECTION I - Summary of Auditor's Results

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weakness identified?	_____ yes	_____ <u>X</u> no
Significant deficiencies identified that are not considered to be material weaknesses?	_____ yes	_____ <u>X</u> none reported
Noncompliance material to financial statements noted?	_____ yes	_____ <u>X</u> no

Federal Awards

Internal control over major programs?

Material weakness identified?	_____ yes	_____ <u>X</u> no
Significant deficiencies identified that are not considered to be material weaknesses?	_____ yes	_____ <u>X</u> none reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR Section 200.516(a)? _____ yes X no

Identification of major programs:

CFDA Number	Name of Federal Program Cluster
93.044, 93.045, 93.053 93.791	Aging Cluster (Title III, Part B) (Title III, Part C) (NSIP) Money Follows the Person

Dollar threshold used to distinguish between type A and type B programs: \$ 750,000

Auditee qualified as low-risk auditee? _____ yes X no

Section II - Financial Statements Findings

None

Section III - Federal Award Findings and Questions Costs

None

The accompanying notes are an integral part of this schedule.