

ROANE COUNTY COMMITTEE ON AGING, INC.

**INDEPENDENT AUDITORS' REPORT AND
RELATED FINANCIAL STATEMENTS**

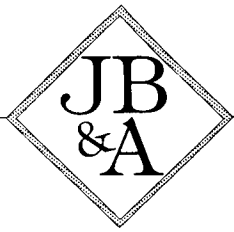
SEPTEMBER 30, 2014

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**ROANE COUNTY COMMITTEE ON AGING, INC.
BOARD OF DIRECTORS
SEPTEMBER 30, 2014**

Linda Drennen	President
Holmer L. Conley	Vice-President
Reva Paxton	Secretary
Janet Davis	Treasurer
Charles Mace	Member
John C. Buck	Member
Sherry Bernardis	Member
David McCutcheon	Member
Lowell Hardman	Member
Opal Groves	Member
Billie D. Ketch	Member



JOHN BURDETTE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Roane County Committee on Aging, Inc.
Spencer, West Virginia

We have audited the accompanying financial statements of Roane County Committee on Aging, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2014, and the related statements of activities 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. 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.

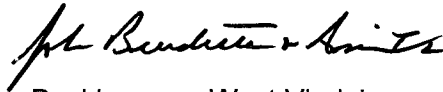
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Roane County Committee on Aging, Inc. as of September 30, 2014, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 19, 2015, on our consideration of Roane County Committee 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 Roane County Committee on Aging, Inc.'s internal control over financial reporting and compliance.



Buckhannon, West Virginia
June 19, 2015

**ROANE COUNTY COMMITTEE ON AGING, INC.
STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2014**

ASSETS

Current Assets

Cash	\$ 8,112
Accounts Receivable	59,215
Prepaid Expenses	896
	68,223
Total current assets	68,223

Property, Plant and Equipment

Land	25,000
Buildings and Improvements	2,029,978
Vehicles	59,257
Furniture and Equipment	136,007
	2,250,242
Total Property and Equipment	2,250,242
Less Accumulated Depreciation	(1,095,109)
	1,155,133
Net Property and Equipment	1,155,133

TOTAL ASSETS	\$ 1,223,356
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LIABILITIES AND NET ASSETS

Current Liabilities

Line of Credit Note	\$ 20,000
Accounts Payable	7,649
Accrued Wages	21,082
Accrued Annual Leave	30,288
	79,019
Total Current Liabilities	79,019

Net Assets

Unrestricted	1,144,337
	1,144,337
Total net assets	1,144,337

TOTAL LIABILITIES AND NET ASSETS	\$ 1,223,356
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The accompanying notes are an integral part of this statement.

**ROANE COUNTY COMMITTEE ON AGING, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

	Unrestricted
Revenues:	
Federal	\$ 412,190
State	485,158
Program Income	143,393
Match Income	14,263
Local Source	153,651
Interest	29
Miscellaneous Income	<u>16,601</u>
Total Revenue	<u>1,225,285</u>
 Expenses	
Personnel Costs	445,266
Fringe Benefits	89,864
Food and Disposables	78,030
Travel and Training	31,954
Repairs and Maintenance	367,985
Professional Services	4,512
Facilities	39,612
Communications and Utilities	54,185
Office Supplies and Expenses	18,000
Insurance	5,876
Depreciation Expense	80,925
Interest	2,062
Miscellaneous Expense	<u>47,875</u>
Total Expenses	<u>1,266,146</u>
Change in Net Assets	(40,861)
Net Assets - Beginning of year	<u>1,185,198</u>
Net Assets - Ending of year	<u><u>\$ 1,144,337</u></u>

The accompanying notes are an integral part of this statement.

**ROANE COUNTY COMMITTEE ON AGING, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

<u>Description</u>	<u>III B</u>	<u>III C-1</u>	<u>III C-2</u>	<u>III D</u>	<u>III E</u>	<u>SHIP</u>	<u>Veterans</u>
Personnel	\$ 25,251	\$ 21,324	\$ 46,915	\$ 1,155	\$ 8,263	\$ 1,316	\$ 8,898
Fringe Benefits	10,061	6,376	12,284	146	726	176	1,532
Food & Disposables		31,252	46,778				
Travel & Training	2,652		3,346	118	578	44	273
Repairs & Maintenance	1,778		1,132				
Professional Services							
Facilities		10,332	24,108				
Communications/Utilities							
Office supplies & expenses	627	548	343	211			
Insurance	2,056		450				
Depreciation							
Interest							
Miscellaneous	17,804	10,712	5,792	308	2,526		
Total Expenses	<u>\$ 60,229</u>	<u>\$ 80,544</u>	<u>\$ 141,148</u>	<u>\$ 1,938</u>	<u>\$ 12,093</u>	<u>\$ 1,536</u>	<u>\$ 10,703</u>

The accompanying notes are an integral part of this statement.

**ROANE COUNTY COMMITTEE ON AGING, INC.
STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

<u>Description</u>	<u>Medicaid</u>	<u>Waiver</u>	<u>Lighthouse</u>	<u>LIFE</u>	<u>FAIR</u>	<u>Building</u>	<u>Agency</u>	<u>Totals</u>
Personnel	\$ 39,931	\$ 52,164	\$ 59,041	\$ 106,560	\$ 28,030	\$ 45,252	\$ 1,166	\$ 445,266
Fringe Benefits	6,960	9,329	7,661	21,436	3,713	8,726	738	89,864
Food & Disposables								78,030
Travel & Training	4,590	2,068	4,123	12,057	1,823		282	31,954
Repairs & Maintenance				420		364,655		367,985
Professional Services				4,512				4,512
Facilities	1,293	1,293	1,293		1,293			39,612
Communications/Utilites				16,817		37,368		54,185
Office supplies & expenses	84	84	37	10,008	37	6,021		18,000
Insurance				1,330		1,389	651	5,876
Depreciation						69,788	11,137	80,925
Interest							2,062	2,062
Miscellaneous			50	3,120	50	3,446	4,067	47,875
Total Expenses	<u>\$ 52,858</u>	<u>\$ 64,938</u>	<u>\$ 72,205</u>	<u>\$ 176,260</u>	<u>\$ 34,946</u>	<u>\$ 536,645</u>	<u>\$ 20,103</u>	<u>\$ 1,266,146</u>

The accompanying notes are an integral part of this statement.

ROANE COUNTY COMMITTEE ON AGING, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED SEPTEMBER 30, 2014

CASH FLOWS FROM OPERATING ACTIVITIES:

Change in net assets	\$ (40,861)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	80,925
Depreciation and amortization	
Disposal of equipment	
(Increase) decrease in assets:	
Accounts receivable	(2,400)
Prepaid expenses	2,604
Increase (Decrease) in liabilities:	
Accounts payable	(5,373)
Accrued liabilities	<u>1,602</u>
Net cash provided by operating activities	<u>36,497</u>

CASH FLOWS FROM INVESTING ACTIVITIES:

Purchase of property and equipment	<u>(27,085)</u>
Net cash used in investing activities	<u>(27,085)</u>

CASH FLOWS FORM FINANCING ACTIVITIES:

Repayment of short-term borrowing	<u>(15,000)</u>
Net cash used in financing activities	<u>(15,000)</u>
Net decrease in cash and cash equivalents	(5,588)
Cash and cash equivalents, beginning	<u>13,700</u>
Cash and cash equivalents, ending	<u><u>\$ 8,112</u></u>
Supplemental Disclosure:	
Interest paid	<u><u>\$2,062</u></u>

The accompanying notes are an integral part of this statement.

**ROANE COUNTY COMMITTEE ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

Note 1. Summary of Significant Accounting Policies

Basis of Accounting – The Roane County Committee on Aging, Inc. (RCCOA) uses the cash basis of accounting for all recording purposes during the year. The Committee converts to the full accrual basis of accounting for reporting purposes. Basis of accounting refers to the timing of the recognition of transactions. For the cash basis of accounting, costs are paid and revenues are recognized only when received. The full accrual basis accrues costs when incurred without regard to when those costs are paid; revenue is recognized when earned without regard to when it's received. These financial statements are presented in accordance with the recommendations of the American Institute of Certified Public Accountants in its industry guide, *Audits of Certain Nonprofit Organizations*.

Income Taxes – RCCOA is a nonprofit organization and is exempt from federal and state income taxes under section 501(c)(3) of the Internal Revenue Code.

The Organization's Forms 990, Return of Organization Exempt from Income Tax, are generally subject to examination by the Internal Revenue Service for three years after they are filed.

Inventory – Inventories, such as raw food, fruit, frozen meals, and office supplies are expensed in the period in which they are purchased.

Accounting Estimates – In preparing financial statements in conformity with generally accepted accounting principle, management must make estimates based on future events that effect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, as of the date of the financial statements, and revenues and expenses during the reporting period. Actual results could differ from those estimates.

Cash and Cash Equivalents

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

Note 2. Significant Concentrations of Credit Risk

The Committee's accounts receivable at September 30, 2014, consist primarily of billings to the West Virginia Department of Health and Human Services for home health care services and to the West Virginia Bureau of Senior Services via the Metro Area Agency on Aging for Title III program services.

The bank deposits were insured by the FDIC at September 30, 2014. Deposits in any one bank did not exceed the \$ 250,000 FDIC limit.

**ROANE COUNTY COMMITTEE ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

Note 3. Property, Plant and Equipment (continued)

RCCOA capitalizes all purchases or other acquisitions of property, plant, and equipment with an estimated useful life of at least five years and a basis of at least \$ 1,000. Other fixed assets are expensed in the year of purchase. Vehicles and office equipment are depreciated over five years. The useful life of building renovations is estimated at thirty years. Construction work-in-progress is capitalized, but not depreciated, until the renovations are completed and placed into service.

Assets' estimated useful lives are as follows:

Office Furniture, Fixtures, and Equipment	5-10 years
Vehicles	5 years
Buildings and Renovations	10-30 years

Note 4. Note Payable

The Committee has a \$ 50,000 line of credit note with Premier Bank. The interest rate is 7% and the note is unsecured. The outstanding balance at September 30, 2014 was \$ 20,000.

Note 5. Retirement Benefits

The Committee provides no retirement plan or other deferred compensation plan to its employees.

Note 6. Compensated Absences

RCCOA has reported accrued leave expenses in accordance with generally accepted accounting principles.

**ROANE COUNTY COMMITTEE ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

Note 7. Contingent Liabilities

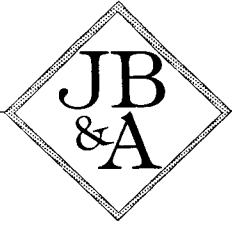
In the normal course of operations, the Committee receives grant funds from various Federal and State agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions relevant to the grant. Any liability for reimbursement which may arise as the result of these audits is not believed to be material.

The Center participates in the West Virginia Public Employees Insurance Agency (PEIA) for health insurance. The Committee does not provide post retirement health benefits. However, PEIA shows a liability of \$ 280,054 at September 30, 2014 for post retirement benefits. The center does not expect to have to pay this liability.

Note 8. Subsequent Events

Management has evaluated subsequent events through June 19, 2015 the date on which the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION



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INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTAL INFORMATION

To the Board of Directors
Roane County Committee on Aging, Inc.
Spencer, West Virginia

Our report on our audit of the basic financial statements of the Roane County Committee on Aging, Inc. for the year ended September 30, 2014 appears on page 2 and 3. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States for the purpose of forming an opinion of the basic financial statements taken as a whole. The Schedule of Revenues and Support and Schedule Expenditures of State Awards are presented for the purpose of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Buckhannon, West Virginia
June 19, 2015

**ROANE COUNTY COMMITTEE ON AGING, INC.
SCHEDULE OF REVENUES AND SUPPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

Description	III B	III C-1	III C-2	III D	III E	SHIP	Veterans
Federal Revenues	\$ 37,445	\$ 20,935	\$ 34,685	\$ 1,509	\$ 8,873	\$ 882	\$ 7,152
State Revenues	15,584	20,492	30,737	121			
State Allocated	11,021						
Program Income	1,874	24,787	10,587				
Match Income	5,325	2,269	3,403	308	2,958		
Local Sources		3,947	46,909				
Interest							
Miscellaneous							
Total Revenue	71,249	72,430	126,321	1,938	11,831	882	7,152
Personnel	25,251	21,324	46,915	1,155	8,263	1,316	8,898
Fringe Benefits	10,061	6,376	12,284	146	726	176	1,532
Food & Disposables		31,252	46,778				
Travel & Training	2,652		3,346	118	578	44	273
Repairs & Maintenance	1,778		1,132				
Professional Services							
Facilities		10,332	24,108				
Communications/Utilities							
Office supplies & expense	627	548	343	211			
Insurance	2,056		450				
Depreciation							
Interest							
Miscellaneous	17,804	10,712	5,792	308	2,526		
Total Expenses	60,229	80,544	141,148	1,938	12,093	1,536	10,703
Net income	\$ 11,020	\$ (8,114)	\$ (14,827)	\$ -	\$ (262)	\$ (654)	\$ (3,551)

The accompanying notes are an integral part of this statement.

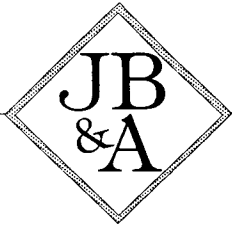
ROANE COUNTY COMMITTEE ON AGING, INC.
SCHEDULE OF REVENUES AND SUPPORT (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2014

Description	Medicaid	Waiver	Lighthouse	LIFE	FAIR	Building	Agency	Totals
Federal Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300,709	\$ -	\$ 412,190
State Revenues			61,032	179,500	26,456	100,236	51,000	485,158
State Allocated Program Income	44,496	55,705	4,146	(11,021)	1,798			-
Match Income								143,393
Local Sources						97,387	5,408	14,263
Interest							29	153,651
Miscellaneous							16,601	29
								16,601
Total Revenue	44,496	55,705	65,178	168,479	28,254	498,332	73,038	1,225,285
Personnel	39,931	52,164	59,041	106,560	28,030	45,252	1,166	445,266
Fringe Benefits	6,960	9,329	7,661	21,436	3,713	8,726	738	89,864
Food & Disposables								78,030
Travel & Training	4,590	2,068	4,123	12,057	1,823		282	31,954
Repairs & Maintenance				420		364,655		367,985
Professional Services				4,512				4,512
Facilities	1,293	1,293	1,293		1,293			39,612
Communications/Utilities				16,817		37,368		54,185
Office supplies & expense	84	84	37	10,008	37	6,021		18,000
Insurance				1,330		1,389	651	5,876
Depreciation						69,788	11,137	80,925
Interest							2,062	2,062
Miscellaneous			50	3,120	50	3,446	4,067	47,875
Total Expenses	52,858	64,938	72,205	176,260	34,946	536,645	20,103	1,266,146
Net income	\$ (8,362)	\$ (9,233)	\$ (7,027)	\$ (7,781)	\$ (6,692)	\$ (38,313)	\$ 52,935	\$ (40,861)

The accompanying notes are an integral part of this statement.

**ROANE COUNTY COMMITTEE ON AGING, INC.
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

	<u>Grant Period</u>	<u>Grant Identificaiton Number</u>	<u>State Expenditures</u>
Direct Programs:			
WV Bureau of Senior Services			
Community Partnership Grants	June 30, 2014	SC21453	\$ 51,000
Lighthouse	June 30, 2014	IH1430	48,608
Lighthouse	June 30, 2015	IH1525	12,424
FAIR	June 30, 2014	IH1430	18,459
FAIR	June 30, 2015	IH1525	7,997
WV Department of Military Affairs	September 30, 2014	4132-DR-WV	<u>100,236</u>
Total Direct Programs			<u>238,724</u>
Pass through Awards			
WVSU Metro Area Agency on Aging			
IIIB State	June 30, 2014	21436	15,584
IIIC-1 State	June 30, 2014	2914	20,492
IIIC-2 State	June 30, 2014	2914	30,737
IIID State	June 30, 2014	21436	121
LIFE	June 30, 2014	21403	140,983
LIFE	June 30, 2015	21503	<u>38,517</u>
Total pass-through awards			<u>246,434</u>
TOTAL EXPENDITURES OF STATE AWARDS			<u><u>\$ 485,158</u></u>



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CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS' 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
Roane County Committee on Aging, Inc.
Spencer, 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 Roane County Committee on Aging, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2014, 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 June 19, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Roane County Committee 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 Roane County Committee 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 Roane County Committee 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*.

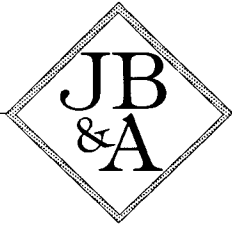
We noted certain other matters that we reported to management of Roane County Committee on Aging, Inc. in a separate letter dated June 19, 2015.

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
June 19, 2015



JOHN BURDETTE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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MANAGEMENT LETTER

To the Board of Directors
and Senior Management
Roane County Committee on Aging, Inc.
Spencer, West Virginia

In planning and performing our audit of the financial statements of Roane County Committee on Aging, Inc. for the year ended September 30, 2014, in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, we considered the Organization's internal control over financial reporting as a basis for designing our auditing procedures 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 organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

However, during our audit we became aware of some matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. A separate letter on pages 16 and 17, dated June 19, 2015 contains our communication of significant deficiencies or material weaknesses in the Organization's internal control. This letter does not affect our report dated June 19, 2015, on the financial statements of Roane County Committee on Aging, Inc.

We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with various Organization personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. Our comments are summarized as follows:

Organizational Structure

The size of the Organization's accounting and administrative staff precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties. This situation dictates that the Board of Directors remain involved in the financial affairs of the Organization to provide oversight and independent review functions.

We wish to thank the Executive Director and his staff for their support and assistance during our audit.

This report is intended solely for the information and use of management, Board of Directors, and others within the Organization and is not intended to be and should not be used by anyone other than these specified parties.

Buckhannon, West Virginia
June 19, 2015