

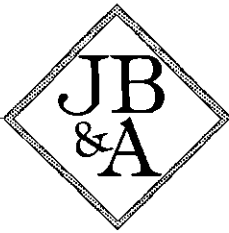
**AGING & FAMILY SERVICES OF  
MINERAL COUNTY, INC.**

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

**SEPTEMBER 30, 2008**

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# JOHN BURDETTE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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

## INDEPENDENT AUDITORS' REPORT

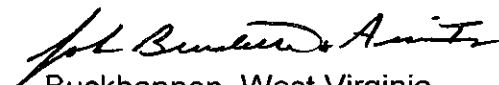
To Board of Directors  
Aging & Family Services of Mineral County, Inc.  
Keyser, West Virginia

We have audited the accompanying statement of financial position of Aging & Family Services of Mineral County, Inc. (a nonprofit organization) as of September 30, 2008, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. 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 of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Aging & Family Services of Mineral County, Inc. as of September 30, 2008, and the changes in its net assets and its cash flows for the year then ended in conformity with auditing standards generally accepted in the United States of America.

In accordance with Governmental Auditing Standards, we have also issued a report dated May 26, 2009, on our consideration of Aging & Family Services of Mineral County, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

  
Buckhannon, West Virginia  
May 26, 2009

**AGING & FAMILY SERVICES OF MINERAL COUNTY, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**SEPTEMBER 30, 2008**

**ASSETS**

**Current Assets**

Cash and cash equivalents	\$ 359,950
Accounts receivable, net	103,909
Grants receivable	31,138
Investments	8,299
Inventory	<u>8,174</u>

Total current assets 511,470

**Property and Equipment** 853,760

**TOTAL ASSETS** \$ 1,365,230

**LIABILITIES AND NET ASSETS**

**Current Liabilities**

Current portion of long-term debt	\$ 22,338
Accounts payable	24,816
Accrued wages and taxes	<u>46,694</u>

Total current liabilities 93,848

**Long-Term Debt** 192,756

**Net Assets**

Unrestricted 1,078,626

**TOTAL NET ASSETS** 1,078,626

**TOTAL LIABILITIES AND NET ASSETS** \$ 1,365,230

The accompanying notes are an integral part of this statement

**AGING & FAMILY SERVICES OF MINERAL COUNTY, INC.  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2008**

	<b>Unrestricted</b>	<b>Temporarily Restricted</b>	<b>Total</b>
<b>REVENUE AND SUPPORT</b>			
Federal financial assistance	\$ 131,643	\$ -	\$ 131,643
State grant allocations	475,757		475,757
Donations/match	17,533		17,533
Contractual revenues	993,295		993,295
Project income	87,559		87,559
Interest income	7,979		7,979
Other	228,169		228,169
 Net assets released from restrictions: Restrictions released with time	 	 	 
Total Revenue and Support	1,941,935	-	1,941,935
 <b>EXPENSES</b>			
Program Services			
Title III-B	63,558		63,558
Title III-D	2,586		2,586
Title III-E	19,705		19,705
Title III-C - congregate	170,524		170,524
Title III-C - home delivered	178,915		178,915
Budget Digest	20,000		20,000
Personal Care	1,105,170		1,105,170
LIFE	136,270		136,270
SHIP	1,250		1,250
Support Services:			
Management and general	158,799		158,799
Total Expenses	1,856,777		1,856,777
 Change in Net Assets	 85,158	 	 85,158
 <b>NET ASSETS AT BEGINNING OF YEAR</b>	 993,468	 -	 993,468
 <b>NET ASSETS AT END OF YEAR</b>	 \$ 1,078,626	 \$ -	 \$ 1,078,626

The accompanying notes are an integral part of this statement

**AGING & FAMILY SERVICES OF MINERAL COUNTY, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED SEPTEMBER 30, 2008**

	<b>Title III-B</b>	<b>Title III-D</b>	<b>Title III-E</b>	<b>Title III-C</b>	
				<b>Congregate</b>	<b>Home Delivered</b>
Personnel expenses	\$ 57,273	\$ 1,959	\$ 17,454	\$ 80,349	\$ 80,349
Travel	971		199	703	703
Printing and supplies	2,038	124	1,403	2,544	2,544
Repairs and maintenance	110		37	1,190	873
Communications and utilities	2,183		473	11,589	10,988
Other	533	503	78	3,533	3,533
Depreciation					
Raw food				58,755	65,256
Disposables				6,122	6,925
Transportation and Trips	232			3,459	6,055
Licenses and permits				293	293
Professional services				1,234	644
Insurance	184		61	412	411
Dues and subscriptions	34			341	341
Interest expense					
	<u>\$ 63,558</u>	<u>\$ 2,586</u>	<u>\$ 19,705</u>	<u>\$ 170,524</u>	<u>\$ 178,915</u>

The accompanying notes are an integral part of this statement.

**AGING & FAMILY SERVICES OF MINERAL COUNTY, IN.  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED SEPTEMBER 30, 2008**

<u>Budget Digest</u>	<u>Personal Care</u>	<u>LIFE</u>	<u>SHIP</u>	<u>Management and General</u>	<u>Totals (Memorandum Only)</u>
\$ -	\$ 856,882	\$ 120,567	\$ 1,250	\$ -	\$ 1,216,083
	54,874	1,203			58,653
	20,899	2,200			31,752
	18,435				20,645
	20,725				45,958
9,112	113,277	131		573	131,273
				42,866	42,866
				1,188	125,199
					13,047
	11,559			114,172	135,477
	560				1,146
	2,500				4,378
	2,753	12,169			15,990
	2,706				3,422
<u>10,888</u>					<u>10,888</u>
<u>\$ 20,000</u>	<u>\$ 1,105,170</u>	<u>\$ 136,270</u>	<u>\$ 1,250</u>	<u>\$ 158,799</u>	<u>\$ 1,856,777</u>

The accompanying notes are an integral part of this statement

**AGING & FAMILY SERVICES OF MINERAL COUNTY, INC.  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED SEPTEMBER 30, 2008**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Change in net assets	\$ 85,158
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	42,866
(Increase) decrease in operating assets:	
Accounts and grants receivable	1,737
Inventory	(619)
Increase (decrease) in operating liabilities:	
Accounts payable	4,920
Accrued wages payable and taxes	9,552
<u>NET CASH PROVIDED BY OPERATING ACTIVITIES</u>	<u>143,614</u>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Fixed asset additions	(200,500)
Investments	<u>8,126</u>
<u>NET CASH USED IN INVESTING ACTIVITIES</u>	<u>(192,374)</u>

**CASH FLOWS FROM FINANCING ACTIVITIES**

Proceeds from long-term borrowing	168,500
Repayment of long-term debt	<u>(35,608)</u>
<u>NET CASH PROVIDED BY FINANCING ACTIVITIES</u>	<u>132,892</u>

Increase in cash and cash equivalents	84,132
---------------------------------------	--------

<b>CASH AND CASH EQUIVALENTS, beginning of year</b>	<u>275,818</u>
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<b>CASH AND CASH EQUIVALENTS, end of year</b>	<u><u>\$ 359,950</u></u>
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The accompanying notes are an integral part of this statement



**AGING & FAMILY SERVICES OF MINERAL COUNTY, INC.  
NOTES TO FINANCIAL STATEMENTS**

**Note 1. Summary of Significant Accounting Policies**

The Aging & Family Services of Mineral County, Inc. is a nonprofit organization whose purpose is to improve the quality of life for senior citizens in Mineral County, West Virginia. The purpose of the Organization is to study and document the needs of the seniors, to encourage, promote and aid in the establishment of programs for the seniors, to conduct programs of public education in the problems of aging, to utilize opportunities to establish demonstration programs, and to implement state and local programs for the aging that no other agency is implementing.

This summary of significant accounting policies of the Aging Family Services of Mineral County, Inc. is presented to assist in understanding the Organization's financial statements. The financial statements and notes are the representation of management, who is responsible for their integrity and objectivity.

**Basis of Accounting**

The financial statements of Aging & Family Services of Mineral County, Inc. have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities.

**Basis of Presentation**

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Not-for-Profit Organizations." Under SFAS No. 117, the Organization 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.

**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.

**Allowance for Doubtful Accounts**

The Organization uses the allowance method for accounting for bad debts. Management feels the accounts and grants receivable shown on the balance sheet are fully collectible.

**Inventories**

The inventory of raw food on hand at September 30, 2008 at the various nutrition sites has been recorded at cost, as determined by the first in first out method.

**AGING & FAMILY SERVICES OF MINERAL COUNTY, INC.  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**Note 1. Summary of Significant Accounting Policies (Continued)**

**Investment Securities**

The Organization carries investments in marketable securities with readily determinable fair values and all investments in debt securities at their fair values in the Statement of Financial Position. Unrealized gains and losses are included in the change in net assets in the accompanying statement of activities.

**Interest**

All interest incurred during the period has been expensed in the Statement of Activities.

**Property and Equipment**

Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. The Organization has adopted a \$ 500 capitalization policy whereby all property and equipment over \$ 500 is depreciated using the straight-line method over its estimated useful life. In addition, all property and equipment purchased with grant monies must be used and disposed of in accordance with the grantor agency's policies. Maintenance and repairs are expensed as incurred.

**Restricted and Unrestricted Revenue and Support**

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

Support that is restricted by the donor is reported as an increase in unrestricted 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 temporarily or permanently restricted 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), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions. Federal grant awards are classified as refundable advances until expended for the purposes of the grants since they are conditional promises to give.

**AGING & FAMILY SERVICES OF MINERAL COUNTY, INC.  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**Note 1. Summary of Significant Accounting Policies (Continued)**

**Federal Grants**

Grants Monies are received on as need basis in which the Organization requests monies that it feels it will need in the immediate future; this is utilized for Title III-B, Title III-D, Title III-E grants. Upon completion of a grant year, any unexpected money has to be approved for carryover to the next grant year, but if approval is denied, the money has to be reimbursed to the grantor.

Title III-C monies are received on a meal reimbursement basis but not to exceed the total grant award. Upon completion of the grant year, any expended monies are restricted for future Title III-C program operating expenses.

Total federal and state grant revenues for the year ended September 30, 2008, was \$ 607,400.

**Donated Services**

The members of the Board of Directors receive no fees for performing their duties as members, officers, or special committee members. However, no revenues or expenses have been recorded in these financial statements in related to such volunteer services.

**Expense Allocation**

Expenses are charged to programs and supporting services on the basis of periodic time and expense studies. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

**Estimates**

In preparing financial statements in conformity with generally accepted accounting principles, 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 these estimates.

**Income Taxes**

The Organization is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code.

**AGING & FAMILY SERVICES OF MINERAL COUNTY, INC.  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**Note 2. Insurance of Cash and Deposits**

Cash funds are deposited in institutions insured by the Federal Deposit Insurance Corporation. Deposits in excess of the FDIC insured amount are collateralized with securities pledged by the bank in the Organization's name. The amount of funds held on deposit at M&T Bank on September 30, 2008 in excess of the FDIC was \$ 37,819 and was secured by a US Treasury Note.

**Note 3. Investments**

	Amortized Cost	Gross Unrealized Gains	Gross Unrealized Losses	Estimated Market Value
Viad Corporation	\$ 2,171	\$ 622	\$	\$ 2,793
Money Gram International	4,845		4,362	483
St Paul Travelers Company	1,728	396		2,124
Direct TV Group, Inc.	1,368	1,250		2,618
Ford Motor Corp	441		160	281
<b>Total</b>	<b>\$ 10,553</b>	<b>\$ 2,268</b>	<b>\$ 4,522</b>	<b>\$ 8,299</b>

**Note 4. Retirement Plan**

The Agency's Section 403(B) retirement plan is funded through the purchase of a group insurance annuity contract. Full-time employees are eligible to participate in the plan; employee contributions are voluntary and are made on a pretax basis. Employer contributions are 5% of the employee's earnings; the employer's share of retirement payments for the current year was \$ 15,670.

**Note 5. Grants Receivable**

Grants receivable at September 30, 2008, consisted of the following:

Federal Title III-C	\$ 762
Federal Title III-D	533
FAIR	4,697
LIFE Program	15,086
Lighthouse	8,368
State Supplement	1,581
NISP	111
<b>Total</b>	<b>\$ 31,138</b>

**AGING & FAMILY SERVICES OF MINERAL COUNTY, INC.  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**Note 6. Property and Equipment**

Property and equipment consisted of the following at September 30, 2008:

Land	\$ 241,763
Buildings	692,292
Vehicles and equipment	365,333
	-----
	1,299,388
Less accumulated depreciation	(445,628)
	-----
Net property and equipment	\$ 853,760
	=====

**Note 7. Restrictions on Net Assets**

There are no restricted net assets at September 30, 2008.

**Note 8. Concentration**

The Organization receives about 31 percent of its total support and revenues from various grants from the Federal and State governments.

**Note 9. Contingent Liabilities**

In the normal course of operations, the Organization 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 precedent to the granting funds. 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 Center does not provide post retirement health benefits. However, PEIA shows a liability of \$ 9,988 at September 30, 2008 for post retirement benefits. The Center does not expect to have to pay this liability.

**Note 10. Total Columns**

The total columns are not required components of the financial statements and are presented for analytical purposes only.

**AGING & FAMILY SERVICES OF MINERAL COUNTY, INC.  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

**Note 11. Long-Term Debt**

	<b>2008</b>
Jeffrey & Michael Montgomery, interest at 7% per annum. Monthly payments of \$ 1,042.02 through November, 2010. Secured by real estate.	\$ 25,008
M&T Bank, interest at 6.2% per annum. Monthly payments of \$ 691.62 through May, 2014. Secured by real estate.	39,521
BB&T Bank, interest at 7.75 % per annum. Monthly payments of \$ 1,394.81 through April, 2024. Secured by real estate.	150,565
	-----
Total	215,094
Less current portion	22,338
	-----
Noncurrent portion	\$ 192,756
	=====

The following is a schedule of maturities as of September 30, 2008.

Year ending September 30, 2009	\$ 22,338
2010	33,945
2011	14,894
2012	13,824
2013	14,817
Later years	125,276
	-----
Total	\$ 215,094
	=====

**AGING & FAMILY SERVICES OF MINERAL COUNTY, INC.  
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

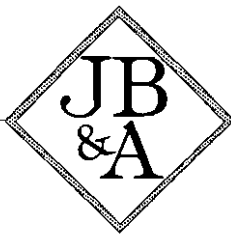
**Note 12. State Grant Revenues**

The following grants have years ending other than September 30. Revenues were recognized as follows for fiscal year ended September 30, 2008.

<b>Grant</b>	<b>Grant Period</b>	<b>Revenue FYE 9/30/08</b>
LIFE	7/1/07 – 6/30/08	\$ 117,867
LIFE	7/1/08 – 6/30/09	72,738
	Total	<hr/> \$ 190,605 <hr/>
FAIR	7/1/07 – 6/30/08	\$ 29,701
FAIR	7/1/08 – 6/30/09	13,848
FAIR PLUS		8,035
	Total	<hr/> \$ 51,584 <hr/>
Lighthouse	7/1/07 - 6/30/08	\$ 78,197
Lighthouse	7/1/08 – 6/30/09	31,753
	Total	<hr/> \$ 109,950 <hr/>

## **SUPPLEMENTAL INFORMATION**





# JOHN BURDETTE & ASSOCIATES

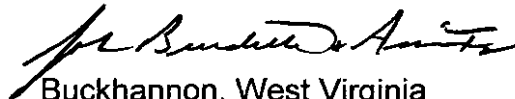
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## INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTAL INFORMATION

To the Board of Directors  
Aging & Family Services of Mineral County, Inc.  
Keyser, West Virginia

Our report on our audit of the basic financial statements of Aging & Family Services of Mineral County, Inc., for the year ended September 30, 2008 appears on page one (1). 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 on the basic financial statements taken as a whole. The schedule of revenues is presented for the purpose of additional analysis and is 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  
May 26, 2009

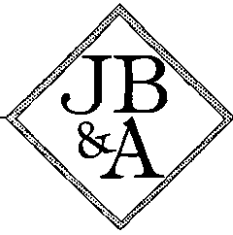
**AGING & FAMILY SERVICES OF MINERAL COUNTY, INC.  
SCHEDULE OF REVENUES AND SUPPORT  
FOR THE YEAR ENDED SEPTEMBER 30, 2008**

	Title III-B	Title III-D	Title III-E	Title III-C	
				Congregate	Home Delivered
Federal financial assistance	\$ 33,519	\$ 2,094	\$ 13,357	\$ 23,032	\$ 22,269
NSIP				15,154	16,624
State Grants:					
State grant regular	21,260	123		3,537	3,537
State supplement				8,445	12,067
Nutrition enhancement				9,790	9,789
Lighthouse grant					
Fair grant					
Transportation grant					
State LIFE allocated			4,452	11,000	14,000
Donations/match	5,912	369		4,062	3,928
Personal care					
Medicaid waiver fees					
Project income	2,867		1,896	41,338	41,458
Investment income					
Other				54,166	55,243
<b>Total Revenue and Support</b>	<b>63,558</b>	<b>2,586</b>	<b>19,705</b>	<b>170,524</b>	<b>178,915</b>
Functional Expenses	63,558	2,586	19,705	170,524	178,915
Less: Depreciation					
Add: Capital Expenditures					
<b>Total Expenditures</b>	<b>63,558</b>	<b>2,586</b>	<b>19,705</b>	<b>170,524</b>	<b>178,915</b>
<b>Net Revenue (Expenditures)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**AGING & FAMILY SERVICES OF MINERAL COUNTY, INC.  
SCHEDULE OF REVENUES AND SUPPORT (CONTINUED)  
FOR THE YEAR ENDED SEPTEMBER 30, 2008**

Personal Care	Direct LIFE	Budget Digest	SHIP	Other	Total (Memorandum Only)
\$ -	\$ -	\$ -	\$ 5,000	\$ 594	\$ 99,865
					31,778
	190,605	20,000			-
					239,062
					20,512
					19,579
109,950					109,950
51,584					51,584
				35,070	35,070
	(29,452)				-
3,262					17,533
205,610					205,610
787,685					787,685
					87,559
				7,979	7,979
4,088				114,672	228,169
<u>1,162,179</u>	<u>161,153</u>	<u>20,000</u>	<u>5,000</u>	<u>158,315</u>	<u>1,941,935</u>
					-
1,105,170	136,270	20,000	1,250	158,799	1,856,777
				(42,866)	(42,866)
				32,000	32,000
<u>1,105,170</u>	<u>136,270</u>	<u>20,000</u>	<u>1,250</u>	<u>147,933</u>	<u>1,845,911</u>
<u>\$ 57,009</u>	<u>\$ 24,883</u>	<u>\$ -</u>	<u>\$ 3,750</u>	<u>\$ 10,382</u>	<u>\$ 96,024</u>

The independent auditors' report on supplemental information is an integral part of this schedule.



# JOHN BURDETTE & ASSOCIATES

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  
Aging & Family Services of Mineral County, Inc.  
Keyser, West Virginia

We have audited the financial statements of Aging & Family Services of Mineral County, Inc. (a nonprofit organization) as of and for the year ended September 30, 2008, and have issued our report thereon dated May 26, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United State of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### **Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Aging & Family Services of Mineral County, Inc.'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 Aging & Family Services of Mineral County, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Aging & Family Services of Mineral County, Inc.'s internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the organization's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles, such that there is more than a remote likelihood that a misstatement of the organization's financial statements that is more than inconsequential will not be prevented or detected by the organization's internal control.

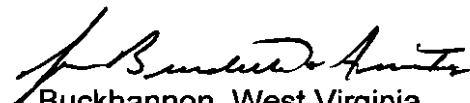
A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the organization's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether Aging & Family Services of Mineral County, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the management, the audit committee, Board of Directors, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

  
Buckhannon, West Virginia  
May 26, 2009