

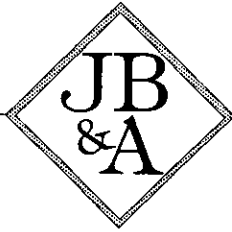
APPALACHIAN AREA AGENCY ON AGING, INC.

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

SEPTEMBER 30, 2009

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JOHN BURDETTE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Appalachian Area Agency on Aging, Inc.
Princeton, West Virginia

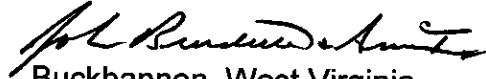
We have audited the accompanying statement of financial position of Appalachian Area Agency on Aging, Inc. (a nonprofit organization) as of September 30, 2009, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility 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 the 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 Appalachian Area Agency on Aging, Inc. as of September 30, 2009, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated June 2, 2010, on our consideration of Appalachian Area Agency on Aging, 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.

Our audit was performed for the purpose of forming an opinion on the basic financial statements of Appalachian Area Agency on Aging, Inc. taken as a whole. The accompanying schedules of expenditures of federal and state awards is presented for purposes of additional analysis as required by U. S. Office Management and Budget Circular A-133, Audits of State, Local Government, and Non-Profit Organizations, 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
June 2, 2010

APPALACHIAN AREA AGENCY ON AGING, INC.
STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2009

ASSETS

Current Assets

Cash	\$ 191,445
Grants receivable	<u>1,167,262</u>

Total current assets	1,358,707
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Property and Equipment, net	<u> </u>
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TOTAL ASSETS	<u>\$ 1,358,707</u>
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LIABILITIES AND NET ASSETS

Current Liabilities

Accountants payable	\$ 10,020
Due to sub-recipients	543,636
Payroll taxes payable	2,333
Accrued compensation	81,867
Deferred revenue	<u>754,297</u>

Total current liabilities	<u>1,392,153</u>
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NET ASSETS

Unrestricted	(33,446)
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Temporarily restricted	<u> </u>
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Total net assets	<u>(33,446)</u>
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TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,358,707</u>
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The accompanying notes are an integral part of this financial statement.

APPALACHIAN AREA AGENCY ON AGING, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	<u>Unrestricted</u>	<u>Temporarily Unrestricted</u>	<u>Total</u>
REVENUE AND SUPPORT			
Federal financial assistance	\$ 2,992,620	\$ -	\$ 2,992,620
State grant awards	5,877,224		5,877,224
Net assets released from restrictions:			
Restrictions satisfied with payments	<u> </u>	<u> </u>	<u> </u>
Total Revenue Support	8,869,844	-	8,869,844
EXPENSES			
Program Services	<u>8,878,099</u>	<u> </u>	<u>8,878,099</u>
Change in Net Assets	(8,255)	-	(8,255)
NET ASSETS AT BEGINNING OF YEAR	<u>(25,191)</u>	<u> </u>	<u>(25,191)</u>
NET ASSETS AT END OF YEAR	<u>\$ (33,446)</u>	<u>\$ -</u>	<u>\$ (33,446)</u>

The accompanying notes are an integral part of this statement.

**APPALACHIAN AREA AGENCY ON AGING, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

	Title III-C		Title III-E	Title III-D	Call Center	LIFE	Lighthouse
	C-1	C-2					
FUNCTIONAL EXPENSES							
Personnel/manpower	\$ 228,115	\$	\$ 7,130	\$	\$ 89,565	\$	\$
Travel	11,209						
Printing and supplies	3,777						
Equipment							
Space	1,713						
Contract services	1,510				250		
Communications and utilities	2,125				5,343		
Training	1,165						
Other	179	14,624			1,984		
Insurance	2,462	1,000			337		
Advertising	789						
Passed-thru to sub-recipients:							
Federal awards	474,357	726,318	1,057,636	40,494		1,988,335	1,709,009
State awards:							
Regular State	302,288	419,725	580,654	11,364			
Total Expenses	<u>\$ 1,029,689</u>	<u>\$ 1,161,667</u>	<u>\$ 1,638,290</u>	<u>\$ 51,858</u>	<u>\$ 97,479</u>	<u>\$ 1,988,335</u>	<u>\$ 1,709,009</u>

**APPALACHIAN AREA AGENCY ON AGING, INC.
STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

	<u>FAIR</u>	<u>Transportation</u>	<u>Contract Nurse</u>	<u>Elder Abuse</u>	<u>ADRC</u>	<u>LIEAP</u>	<u>SHIP</u>	<u>Other/ Budget Digest</u>	<u>Total</u>
FUNCTIONAL EXPENSES									
Personnel/manpower	\$	\$	\$ 2,460	\$	\$ 265,706	\$ 2,000	\$ 81,880	\$ 12,514	\$ 689,370
Travel					18,634		6,353	1,735	37,931
Printing and supplies				894	88,186		400	2,572	95,829
Equipment									
Space					18,005		2,560	4,987	27,265
Contract services			46,100		10,121			500	58,481
Communications and utilities					19,383		914	4,442	32,207
Training				6,724	3,162		430		11,481
Other					4,454			500	21,741
Insurance					799				4,799
Advertising					15,341		201		16,130
Passed-thru to sub-recipients:									
Federal awards				2,024		15,800			3,551,693
State awards:									
Regular State	<u>145,698</u>	<u>116,324</u>							<u>4,331,172</u>
Total Expenses	<u>\$ 145,698</u>	<u>\$ 116,324</u>	<u>\$ 48,560</u>	<u>\$ 9,642</u>	<u>\$ 443,791</u>	<u>\$ 17,800</u>	<u>\$ 92,738</u>	<u>\$ 27,250</u>	<u>\$ 8,878,099</u>

The accompanying notes are an integral part of this statement.

**APPALACHIAN AREA AGENCY ON AGING, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ (8,255)
Adjustments to reconcile decrease in net assets to net cash provided by operating activities:	
(Increase) decrease in operating assets:	
Accounts and grants receivable	(41,728)
Prepaid expenses	1,011
Increase (decrease) in operating liabilities:	
Accounts payable and accrued expenses	8,275
Accrued compensation	57,445
Due to sub-recipients	(276,608)
Deferred revenue	<u>263,170</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	3,310
CASH AND CASH EQUIVALENTS, beginning of year	<u>188,135</u>
CASH AND CASH EQUIVALENTS, end of year	<u><u>\$ 191,445</u></u>

The accompanying notes are an integral part of this statement.

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

Note 1. Summary of Significant Accounting Policies

Organization - Appalachian Area Agency on Aging, Inc. is a nonstock corporation organized under the laws of the State of West Virginia and has been determined by the Internal Revenue Service to be a tax-exempt organization under Internal Revenue Service Code Section 501(c)(3).

The Agency's purpose is to improve the quality of life for senior citizens in Southeastern West Virginia by studying and documenting their needs; encouraging, promoting and aiding in the establishment of programs for these seniors; conducting programs of public education on the problems on aging; utilizing opportunities to establish demonstration programs; and implementing and administering federal, state and local programs for the aging that no other agency is implementing.

Basis of Accounting

The financial statements of Appalachian Area Agency on Aging, 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 Organization." 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.

Property and Equipment

Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method. 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.

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

Note 1. Summary of Significant Accounting Policies (Continued)

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 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.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Note 2. Property and Equipment

Property and equipment consisted of the following at September 30, 2009:

Equipment, furniture and fixtures	\$ 19,352
Accumulated depreciation	19,352

Net property and equipment	\$ -0-
	=====

Note 3. Restrictions on Net Assets

There are no restricted net assets at September 30, 2009.

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

Note 4. Retirement Program

All full-time employees are eligible to be included in the Organization's retirement program. The employee contributes 4.5% of his/her gross salary, which is combined with 14% match contributed by the Organization.

The covered employees are eligible to draw benefits upon retirement. The Organization contributions to the retirement program of \$ 49,758 are included in personnel costs on the statement of functional expenses.

Note 5. Cash Deposited

The Organization routinely at various times during the course of the year will have more than \$ 100,000 in the bank on any given day. The bank in which all monies are deposited has pledged a \$ 1,000,000 security to the Organization in order to maintain insurance on all of the Organization's deposits.

Note 6. Subsequent Events

Management has evaluated subsequent events through June 2, 2010, the date which the financial statements were available to be issued.

ADDITIONAL INFORMATION

**APPALACHIAN AREA AGENCY ON AGING, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Expenditures</u>
U. S. Department of Health and Human Services		
Low Income Energy Assistance Program	93.568	\$ 22,400
Pass-through from West Virginia Bureau of Senior Services		
Special Programs for the Aging - Title III, Part B	93.044	699,333
Title III, Part C	93.045	1,089,580
Aging Congregate Nutrition Services	93.707	123,163
Aging Home-Delivered Nutrition Services	93.705	67,613
Title III, Part D	93.043	40,494
Title III, Part E	93.052	252,206
NSIP	93.053	521,589
Title VII Elder Abuse	93.041	9,642
RN Support	93.778	33,000
Call Center/SHIP	93.779	<u>156,000</u>
Total		<u><u>\$ 3,015,020</u></u>

BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards included the federal grant activity of Appalachian Area Agency on Aging, Inc. and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the presentation of, the basic financial statements.

The accompanying notes are an integral part of this schedule.

**APPALACHIAN AREA AGENCY ON AGING, INC.
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**

	<u>Grant Period</u>	<u>Grant Identificaiton Number</u>	<u>State Expenditures</u>
Direct Programs:			
WV Bureau of Senior Services			
Community Partnership Grants			\$ 27,500
IIIB State	June 30, 2009	2009	381,959
IIIC-1	June 30, 2009	2009	419,725
IIIC-2	June 30, 2009	2009	580,654
IIID	June 30, 2009	2009	11,364
IIIE	June 30, 2009	2009	58,154
LIFE	June 30, 2009	2009	1,503,704
LIFE	June 30, 2010	2010	484,632
In-Home Services	June 30, 2009	2009	1,718,945
In-Home Services	June 30, 2010	2010	277,108
ADRC	June 30, 2009	2009	345,207
ADRC	June 30, 2010	2010	<u>68,272</u>
TOTAL EXPENDITURES OF STATE AWARDS			<u>\$ 5,877,224</u>

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

**APPALACHIAN AREA AGENCY ON AGING, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

SECTION I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued: Unqualified

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 auditors' report issued on compliance for major programs: Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? _____ yes _____ X no

Identification of major programs:

CFDA Number	Name of Federal Program Cluster
93.044	Title III, Part B
93.045	Title III, Part C
93.053	NSIP

Dollar threshold used to distinguish between type A and type B programs: \$ 300,000

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

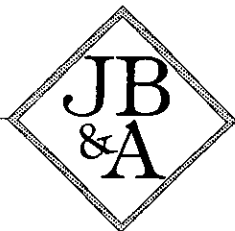
Section II - Financial Statements Findings

None

Section III - Federal Award Findings and Questions Costs

None

The accompanying notes are an integral part of this schedule.



JOHN BURDETTE & ASSOCIATES

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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
Appalachian Area Agency on Aging, Inc.
Princeton, West Virginia

We have audited the financial statements of Appalachian Area Agency on Aging, Inc. (a nonprofit organization) as of and for the year ended September 30, 2009, and have issued our report thereon dated June 2, 2010. 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 Appalachian Area Agency on Aging, 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 Appalachian Area Agency on Aging, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Appalachian Area Agency on Aging, 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.

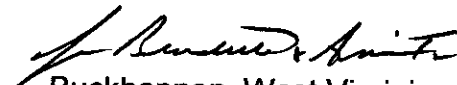
A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the organization's internal control.

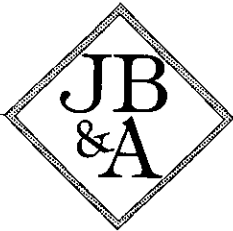
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies 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 Appalachian Area Agency on Aging, 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
June 2, 2010



JOHN BURDETTE & ASSOCIATES

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Board of Directors
Appalachian Area Agency on Aging, Inc.
Princeton, West Virginia

Compliance

We have audited the compliance of Appalachian Area Agency on Aging, Inc. (a nonprofit organization) with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended September 30, 2009. Appalachian 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. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Appalachian Area Agency on Aging, Inc.'s management. Our responsibility is to express an opinion on Appalachian Area Agency on Aging, Inc.'s compliance based on our audit.

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 OMB Circular A-133, "*Audits of States, Local Governments, and Non-Profit Organizations*". Those standards and OMB Circular A-133 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 direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Appalachian 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. Our audit does not provide a legal determination on Appalachian Area Agency on Aging, Inc.'s compliance with those requirements.

In our opinion, Appalachian Area Agency on Aging, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended September 30, 2009.

Internal Control Over Compliance

The management of Appalachian Area Agency on Aging, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Appalachian Area Agency on Aging, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance 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 Appalachian Area Agency on Aging, Inc.'s internal control over compliance.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance 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 compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the audit committee, management, others within the organization 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

June 2, 2010