

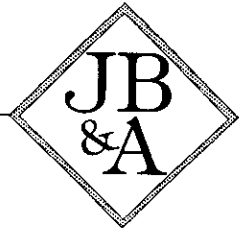
**AGING & FAMILY SERVICES OF
MINERAL COUNTY, INC.**

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

SEPTEMBER 30, 2009

TABLE OF CONTENTS

	PAGE
INDEPENDENT AUDITORS' REPORT	1
Statement of Financial Position	2
Statement of Activities	3
Statement of Functional Expenses	4-5
Statement of Cash Flows	6
Notes to financial statements	7-12
SUPPLEMENTAL INFORMATION	
INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTAL INFORMATION	13
Schedule of Revenues and Support	14-15
Schedule of Expenditures of State Awards	16
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <u>GOVERNMENT AUDITING STANDARDS</u>	17-18



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, 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 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, 2009, 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 28, 2010, 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 28, 2010

AGING & FAMILY SERVICES OF MINERAL COUNTY, INC.
STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2009

ASSETS

Current Assets

Cash and cash equivalents	\$ 449,171
Accounts receivable, net	55,975
Grants receivable	50,438
Inventory	<u>5,306</u>

Total current assets 560,890

Property and Equipment 772,387

TOTAL ASSETS \$ 1,333,277

LIABILITIES AND NET ASSETS

Current Liabilities

Current portion of long-term debt	\$ 18,668
Accounts payable	31,273
Accrued wages and taxes	<u>51,386</u>

Total current liabilities 101,327

Long-Term Debt 127,044

Net Assets

Unrestricted 1,104,906

TOTAL NET ASSETS 1,104,906

TOTAL LIABILITIES AND NET ASSETS \$ 1,333,277

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, 2009

	Unrestricted	Temporarily Restricted	Total
REVENUE AND SUPPORT			
Federal financial assistance	\$ 202,879	\$	\$ 202,879
State grant allocations	375,299		375,299
Donations/match	12,293		12,293
Contractual revenues	1,198,638		1,198,638
Project income	76,792		76,792
Interest income	2,789		2,789
Other	108,246		108,246
Net assets released from restrictions:			
Restrictions released with time	_____	_____	_____
Total Revenue and Support	1,976,936	_____	1,976,936
EXPENSES			
Program Services			
Title III-B	63,454		63,454
Title III-D	2,429		2,429
Title III-E	19,376		19,376
Title III-C - congregate	169,956		169,956
Title III-C - home delivered	169,060		169,060
Meals on Wheels	10,027		10,027
Transportation	18,512		18,512
Personal Care	1,160,858		1,160,858
LIFE	131,824		131,824
Support Services:			
Management and general	119,011	_____	119,011
Total Expenses	1,864,507	_____	1,864,507
Change in Net Assets	112,429		112,429
NET ASSETS AT BEGINNING OF YEAR	992,477	_____	992,477
NET ASSETS AT END OF YEAR	\$ 1,104,906	\$ _____	\$ 1,104,906

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, 2009

	Title III-B	Title III-D	Title III-E	Title III-C	
				Congregate	Home Delivered
Personnel expenses	\$ 56,083	\$	\$ 15,916	\$ 83,383	\$ 82,383
Travel	1,138		665	1,718	2,881
Printing and supplies	1,603	2,429		2,483	2,483
Repairs and maintenance				58	58
Communications and utilities	454		35	12,886	12,231
Other	1,785		2,760	8,196	6,834
Depreciation					
Raw food				52,513	51,431
Disposables				5,838	7,819
Transportation and Trips	1,682			1,718	2,050
Licenses and permits				43	43
Professional services				997	525
Insurance	709				
Dues and subscriptions				123	322
Interest expense					
	<u>\$ 63,454</u>	<u>\$ 2,429</u>	<u>\$ 19,376</u>	<u>\$ 169,956</u>	<u>\$ 169,060</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, 2009**

Meals on Wheels	Transportation	Personal Care	LIFE	Management and General	Totals (Memorandum Only)
\$ 1,000	\$ 13,186	\$ 942,420	\$ 117,855	\$ 5,000	\$ 1,317,226
		62,161	1,007		69,570
535		34,314	9,728		53,575
		15,064			15,180
		20,722			46,328
27		51,134	3,234	5,000	78,970
				39,051	39,051
6,500				1,877	112,321
1,000					14,657
965	4,225	3,556		63,083	77,279
		725			811
		3,500			5,022
	1,101	17,433			19,243
		1,607			2,052
		8,222		5,000	13,222
<u>\$ 10,027</u>	<u>\$ 18,512</u>	<u>\$ 1,160,858</u>	<u>\$ 131,824</u>	<u>\$ 119,011</u>	<u>\$ 1,864,507</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, 2009**

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ 112,429
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	39,051
Disposal of assets	(26,327)
(Increase) decrease in operating assets:	
Accounts and grants receivable	28,634
Inventory	2,868
Increase (decrease) in operating liabilities:	
Accounts payable	6,457
Accrued wages payable and taxes	4,692
<u>NET CASH PROVIDED BY OPERATING ACTIVITIES</u>	<u>167,804</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Fixed asset additions	(17,500)
Investments	<u>8,299</u>
<u>NET CASH USED IN INVESTING ACTIVITIES</u>	<u>(9,201)</u>

CASH FLOWS FROM FINANCING ACTIVITIES

Repayment of long-term debt	<u>(69,382)</u>
<u>NET CASH USED IN FINANCING ACTIVITIES</u>	<u>(69,382)</u>

Increase in cash and cash equivalents	89,221
---------------------------------------	--------

CASH AND CASH EQUIVALENTS, beginning of year	<u>359,950</u>
---	----------------

CASH AND CASH EQUIVALENTS, end of year	<u><u>\$ 449,171</u></u>
---	--------------------------

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, 2009 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, 2009, was \$ 578,178.

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. There were no deposits in excess of the FDIC insured amount at September 30, 2009.

Note 3. 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 \$ 16,311.

Note 4. Grants Receivable

Grants receivable at September 30, 2009, consisted of the following:

Federal Title III-B	\$ 8,132
Federal Title III-C	8,370
FAIR	2,044
LIFE Program	16,207
Lighthouse	13,372
Transportation	2,313

Total	\$ 50,438
	=====

Note 5. Property and Equipment

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

Land	\$ 218,500
Buildings	601,144
Vehicles and equipment	97,837
Equipment	41,937

	959,418
Less accumulated depreciation	(187,031)

Net property and equipment	\$ 772,387
	=====

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

Note 6. Restrictions on Net Assets

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

Note 7. Concentration

The Organization receives about 29 percent of its total support and revenues from various grants from the Federal and State governments. The Organization also receives about 61 percent of its total support and revenues from medicaid/waiver for in-home care services.

Note 8. 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 \$ 52,796 at September 30, 2009 for post retirement benefits. The Center does not expect to have to pay this liability.

Note 9. 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 10. Long-Term Debt

	2009
Jeffrey & Michael Montgomery, interest at 7% per annum. Monthly payments of \$ 1,042.02 through November, 2010. Secured by real estate.	\$ 13,903
BB&T Bank, interest at 7.75 % per annum. Monthly payments of \$ 1,394.81 through April, 2024. Secured by real estate.	131,809

Total	145,712
Less current portion	18,668

Noncurrent portion	\$ 127,044
	=====

The following is a schedule of maturities as of September 30, 2009.

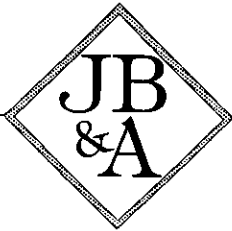
Year ending September 30, 2010	\$	18,668
2011		9,297
2012		7,889
2013		8,522
2014		9,207
Later years		92,129

Total	\$	145,712
		=====

Note 11. Restated Net Assets

Net assets have been restated to reflect net property and equipment per current depreciation schedule and physical count.

SUPPLEMENTAL INFORMATION



JOHN BURDETTE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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

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, 2009 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 and Support and Schedule of 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

May 28, 2010

**AGING & FAMILY SERVICES OF MINERAL COUNTY, INC.
SCHEDULE OF REVENUES AND SUPPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

	Title III-B	Title III-D	Title III-E	Title III-C	
				Congregate	Home Delivered
Federal financial assistance	\$ 33,365	\$ 2,065	\$ 13,025	\$ 76,325	\$ 76,222
State Grants:					
State grant regular	21,722				
Lighthouse grant					
Fair grant					
Transportation grant					
State LIFE allocated			4,342	15,025	28,000
Donations/match	5,884	364		2,620	2,620
Personal care					
Medicaid waiver fees					
Project income	2,483		2,009	36,150	36,150
Investment income					
Other				305	4,475
Total Revenue and Support	63,454	2,429	19,376	130,425	147,467
Functional Expenses	63,454	2,429	19,376	169,956	169,060
Less: Depreciation					
Add: Capital Expenditures					
Total Expenditures	63,454	2,429	19,376	169,956	169,060
Net Revenue (Expenditures)	\$	\$	\$	\$ (39,531)	\$ (21,593)

**AGING & FAMILY SERVICES OF MINERAL COUNTY, INC.
SCHEDULE OF REVENUES AND SUPPORT (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

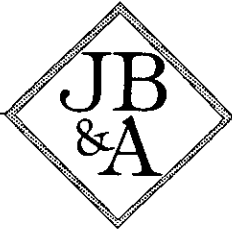
<u>Meals on Wheels</u>	<u>Transportation</u>	<u>Personal Care</u>	<u>Direct LIFE</u>	<u>Budget Digest</u>	<u>Other</u>	<u>Total (Memorandum Only)</u>
\$	\$	\$	\$	\$	\$ 1,877	\$ 202,879
			165,640	15,000	5,000	207,362
		116,099				116,099
		34,714				34,714
	17,124		(47,367)			17,124
		805				12,293
		286,320				286,320
		912,318				912,318
					76,792	76,792
					2,789	2,789
<u>7,500</u>		<u>16,766</u>			<u>79,200</u>	<u>108,246</u>
<u>7,500</u>	<u>17,124</u>	<u>1,367,022</u>	<u>118,273</u>	<u>15,000</u>	<u>88,866</u>	<u>1,976,936</u>
10,027	18,512	1,160,858	131,824		119,011	1,864,507
					(39,051)	(39,051)
				15,000	2,500	17,500
<u>10,027</u>	<u>18,512</u>	<u>1,160,858</u>	<u>131,824</u>	<u>15,000</u>	<u>82,460</u>	<u>1,842,956</u>
<u>\$ (2,527)</u>	<u>\$ (1,388)</u>	<u>\$ 206,164</u>	<u>\$ (13,551)</u>	<u>\$</u>	<u>\$ 6,406</u>	<u>\$ 133,980</u>

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

**AGING & FAMILY SERVICES OF MINERAL COUNTY, 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	June 30, 2009	SC2903	\$ 15,000
Senior Olympics	June 30, 2009	2916	<u>5,000</u>
Total Direct Programs			<u>20,000</u>
Pass through Awards			
Upper Potomac Area Agency on Aging			
IIIB State	June 30, 2009	2937	21,722
IIID	June 30, 2009	2911	.
LIFE	June 30, 2009	2904	132,710
LIFE	June 30, 2010	21004	32,930
Lighthouse	June 30, 2009	2951	78,547
Lighthouse	June 30, 2010	2105	37,552
FAIR	June 30, 2009	2951	28,417
FAIR	June 30, 2010	2105	6,297
Transportation	June 30, 2009	2951	11,535
Transportation	June 30, 2010	2105	<u>5,589</u>
Total pass-through awards			<u>355,299</u>
TOTAL EXPENDITURES OF STATE AWARDS			<u><u>\$ 375,299</u></u>

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



JOHN BURDETTE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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

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, 2009, and have issued our report thereon dated May 28, 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 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.

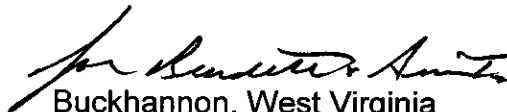
A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the organization's internal control.

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 28, 2010