

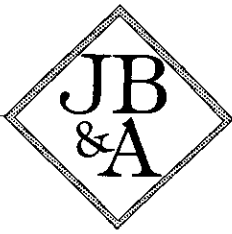
JACKSON COUNTY COMMISSION ON AGING, INC.

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

SEPTEMBER 30, 2008

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JOHN BURDETTE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Jackson County Commission on Aging, Inc.
Ripley, West Virginia

We have audited the accompanying statements of financial position of Jackson County Commission on Aging, Inc. (a nonprofit organization) as of September 30, 2008, and the related statements of activities, functional expenses and cash flows, for the year 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 audits 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 audits 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 audits provide 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 Jackson County Commission on Aging, 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 accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated June 26, 2009, on our consideration of Jackson County Commission on Aging, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements. 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audits.

Buckhannon, West Virginia
June 26, 2009

**JACKSON COUNTY COMMISSION ON AGING, INC.
STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2008**

ASSETS

Current Assets

Cash and cash equivalents	\$ 261,546
Accounts receivable, net	29,749
Grants receivable	16,265
Annuity - American Investors	55,000
Prepaid expenses	8,893
	<u>8,893</u>

Total current assets	<u>371,453</u>
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Property and Equipment

	<u>1,867,078</u>
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TOTAL ASSETS

	<u><u>\$ 2,238,531</u></u>
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LIABILITIES AND NET ASSETS

Current Liabilities

Accounts payable	\$ 5,660
Accrued wages payable	30,613
Accrued vacation	14,211
Payroll taxes payable	7,131
Deferred revenue	34,940
	<u>34,940</u>

Total current liabilities	<u>92,555</u>
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Net Assets

Unrestricted	278,898
Investments in fixed assets	1,844,834
	<u>1,844,834</u>

Total unrestricted net assets	2,123,732
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Temporarily restricted	<u>22,244</u>
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Total net assets	<u>2,145,976</u>
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TOTAL LIABILITIES AND NET ASSETS

	<u><u>\$ 2,238,531</u></u>
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The accompanying notes are an integral part of this statement

JACKSON COUNTY COMMISSION ON AGING, INC.
STATEMENT OF ACTIVITIES
SEPTEMBER 30, 2008

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
REVENUE AND SUPPORT			
Federal financial assistance	\$ 145,418	\$	\$ 145,418
State grant allocations	441,855		441,855
Donations and match	33,429		33,429
County commission	5,857		5,857
Medicaid and waiver	223,656		223,656
Rental income	6,955		6,955
Project income	84,440		84,440
Interest income	3,694		3,694
Other	6,485		6,485
Net assets released from restrictions:			
Restrictions released with time	<u>5,721</u>	<u>(5,721)</u>	
Total Revenue and Support	<u>957,510</u>	<u>(5,721)</u>	<u>951,789</u>
EXPENSES			
Program Services:			
Title III-B	76,150		76,150
Title III-D	2,754		2,754
Title III-E	17,338		17,338
Title III-C - congregate	159,531		159,531
Title III-C - home delivered	110,229		110,229
LIFE	114,390		114,390
Medicaid and waiver	216,841		216,841
Fair	31,659		31,659
Lighthouse	88,943		88,943
Aqua fitness	32,187		32,187
Elder abuse	472		472
Shine	674		674
Support Services:			
Management and general	<u>94,913</u>		<u>94,913</u>
Total Expenses	<u>946,081</u>		<u>946,081</u>
Change in Net Assets	11,429	(5,721)	5,708
NET ASSETS AT BEGINNING OF YEAR	<u>2,112,303</u>	<u>27,965</u>	<u>2,140,268</u>
NET ASSETS AT END OF YEAR	<u><u>\$ 2,123,732</u></u>	<u><u>\$ 22,244</u></u>	<u><u>\$ 2,145,976</u></u>

The accompanying notes are an integral part of this statement

**JACKSON COUNTY COMMISSION ON AGING, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2008**

	Title III-B	Title III-D	Title III-E	Title III-C			Medicaid Waiver
				Congregate	Home Delivered	LIFE	
Salaries and wages	\$ 50,520	\$ 1,231	\$ 14,680	\$ 52,308	\$ 37,723	\$ 57,325	167,194
Fringe benefits	13,042	137	1,730	6,063	4,263	8,596	23,731
Travel	252	223	928	1,734	159		16,276
Printing and supplies		924		2,262	569	1,256	1,869
Repairs and maintenance	4,950			9,100	1,577	17,439	924
Communications and utilities	1,503			25,351	2,598	4,419	3,633
Insurance						15,118	1,846
Professional services						7,000	
Rawfood				49,082	42,010		
Disposables				8,608	12,543		
Transportation costs	5,851				5,452	3,237	
Depreciation							
Other	32	239		5,023	3,335		1,368
Total Functional Expenses	\$ 76,150	\$ 2,754	\$ 17,338	\$ 159,531	\$ 110,229	\$ 114,390	\$ 216,841

**JACKSON COUNTY COMMISSION ON AGING, INC.
STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2008**

	<u>Fair</u>	<u>Lighthouse</u>	<u>Aqua Fitness</u>	<u>Elder Abuse</u>	<u>Shine</u>	<u>Admin General</u>	<u>Totals (Memorandum Only)</u>
Salaries and wages	\$ 25,232	\$ 70,256	\$ 14,229	\$	\$ 495	\$ 3,570	\$ 494,763
Fringe benefits	3,612	9,847	1,627		53	428	73,129
Travel	1,213	4,897	14		51	215	25,962
Printing and supplies	324	760	1,691	472		949	11,076
Repairs and maintenance	144	375	888			2,400	37,797
Communications and utilities	636	1,476	8,938			3,011	51,565
Insurance	289	750	4,800				22,803
Professional services							7,000
Rawfood							91,092
Disposables							21,151
Transportation costs						6,527	21,067
Depreciation						77,766	77,766
Other	209	582			75	47	10,910
Total Functional Expenses	<u>\$ 31,659</u>	<u>\$ 88,943</u>	<u>\$ 32,187</u>	<u>\$ 472</u>	<u>\$ 674</u>	<u>\$ 94,913</u>	<u>\$ 946,081</u>

The accompanying notes are an integral part of this statement.

**JACKSON COUNTY COMMISSION ON AGING, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED SEPTEMBER 30, 2008**

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ 5,708
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	77,766
(Increase) decrease in operating assets:	
Accounts and grants receivable	11,184
Prepaid expenses	2,414
Increase (decrease) in operating liabilities:	
Accounts payable	(2,368)
Accrued wages payable	9,371
Accrued payroll taxes	4,952
Deferred revenue	34,940
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>143,967</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Fixed asset additions	(24,168)
Purchase annuity	<u>(55,000)</u>
NET CASH USED IN INVESTING ACTIVITIES	<u>(79,168)</u>

CASH FLOWS FROM FINANCING ACTIVITIES

NET CASH USED IN FINANCING ACTIVITIES

Increase in cash and cash equivalents	64,799
CASH AND CASH EQUIVALENTS, beginning of year	<u>196,747</u>
CASH AND CASH EQUIVALENTS, end of year	<u><u>\$ 261,546</u></u>

The accompanying notes are an integral part of this statement

**JACKSON COUNTY COMMISSION ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS**

NOTE 1. NATURE OF OPERATIONS

Jackson County Commission on Aging, Inc. is a non-profit organization which provides services to low income individuals and families in Jackson County, West Virginia. Jackson County Commission on Aging, Inc.'s headquarters are located in Ripley, West Virginia.

The objectives of Jackson County Commission on Aging, Inc. are to:

Establish, conduct, implement, operate, coordinate and finance programs for the benefit of the low-income, minority, elderly, disadvantaged and handicapped citizens of Jackson County in the fields of education, economics, health recreation, natural planning, transportation, industrial and business development, and other social and public welfare programs;

Consult with and advise the regional agencies in the development plans as specified by grantee agency, state and federal regulation as they would affect the low-income, minority, elderly, disadvantaged and handicapped citizens of Jackson County;

Enter into cooperative agreements with municipal, county, Area Agency on Aging, state, federal or other public bodies and/or agencies in establishing, conducting, implementing operation and coordinating and financing of said programs for the benefit of low-income minority, elderly, disadvantaged and handicapped citizens of Jackson County;

Act as a "community focal point" in Jackson County for the coordination of the broadest range of services to benefit the low-income, minority, elderly, disadvantaged and handicapped citizens of Jackson County;

Develop and administer multi-purpose senior citizens and a network of satellite centers in Jackson County;

Develop and promote cooperative relationships between Jackson County Commission on Aging, Inc. and other allied organizations, agencies and programs interested in the needs and aspirations of the low-income, minority, elderly, disadvantaged and handicapped citizens of Jackson County; and

Develop and administer such rules, policies, procedures and guidelines as may be necessary to carry out the above objectives consistent with local, state and federal laws and grant and contract agreements entered into by the organization.

**JACKSON COUNTY COMMISSION ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

Assets, liabilities, revenues and expenses are recognized on the accrual basis of accounting. Under the accrual basis of accounting, revenue is recognized when earned and expenses are recognized as they are incurred.

Property and Depreciation

It is the Organization's policy to capitalize property and equipment with cost criteria greater than \$2,500. All items below this threshold are expensed when purchased. Property and equipment are depreciated using the straight line method. The estimated useful lives of the related assets are as follows:

Building	39 years
Equipment	5 - 10 years
Vehicles	5 years

Maintenance and Repairs

Minor renewals and replacements are charged against income-major renewals and replacements are charged to appropriate asset accounts.

Income Tax

Jackson County Commission on Aging, Inc. is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. However, certain activities are considered unrelated to the Organization's exempt purpose and the Organization reports those activities as unrelated business income. As such, the Organization, if necessary, will record a provision for federal income taxes.

Estimates

In preparing financial statements management must make estimates based on future events that affect 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.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

**JACKSON COUNTY COMMISSION ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Expense Allocation

The costs of providing various programs and other activities have been summarized on a functional basis in the Statement of Activity. Accordingly, all costs have been allocated among the programs. No Schedule of Functional Expenses is provided because substantially all cost is considered to be part of program cost.

Accrued Vacation

In accordance with the Organization's personnel policies, employees earn vacation time throughout the year. Vacation time earned but not taken at the time of an employee's termination will be paid to the employee. Therefore, all unpaid vacation expense as of the end of each fiscal year is accrued under the rules of a vested plan.

Financial Statement Presentation

Financial statement presentation follows the recommendation of the 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, temporarily restricted, and permanently restricted. At September 30, 2008 the Organization had unrestricted and temporarily restricted net assets and did not have any permanently restricted net assets.

Temporarily Restricted Net Assets

The Organization reports grants and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor 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 statements of activities as net assets released from restrictions.

Inventory

In accordance with grant award budgets approved by funding sources, inventory is recorded at cost as an asset in the period during which it is purchased.

Donated Services, Space and Other

Donated hourly services are valued at the federal established minimum wage or the fair value of skilled services. Donated space is valued at the estimated fair rental value. Donated other is valued at the estimated fair market value at the date of receipt. The Organization does not record donated services, space and other in excess of the amount required to meet grant matching agreements.

**JACKSON COUNTY COMMISSION ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Advertising

The Organization uses advertising to promote its programs among the audiences it serves. The costs of advertising are expensed as incurred.

NOTE 3. CONTINGENCIES

Jackson County Commission on Aging, Inc, receives a substantial amount of support from federal, state, and local governments. A significant reduction in the level of this support, if such were to occur, would have a material effect on the Organization's programs and activities.

NOTE 4. ACCOUNTS AND GRANTS RECEIVABLE

Accounts and grants receivable consists of the following at September 30, 2008:

Accounts receivable	\$ 29,749
Grants receivable	16,265

Total	\$ 46,014
	=====

NOTE 5— PROPERTY AND EQUIPMENT

A summary of the components of property and equipment as of September 30, 2008, is as follows:

Land	\$ 148,066
Buildings and Improvements	2,176,653
Equipment	91,194
Vehicles	122,692

Total	2,538,605
Less: Accumulated Depreciation	(671,527)

Total property and equipment	\$ 1,867,078
	=====

Depreciation expense for the year ended September 30, 2008 was 77,766.

**JACKSON COUNTY COMMISSION ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

NOTE 6. OPERATING LEASE

The Organization leases the building and land associated with the Sandyville senior center. This lease was entered into on January 1, 1995, and is for a period of fifty (50) years ending December 31, 2044. Intent to terminate the lease must be made known at least 30 days prior to the first day of each calendar year. The base rent for the premises is set at \$1 per year. Lease expense was \$1 for the year ended September 30, 2008.

The following is a schedule of future minimum lease payments required under the Organization's operating lease:

2009	\$ 1
2010	1
2011	1
2012	1
2013	1
Thereafter	31
Total	<u>\$ 36</u> =====

NOTE 7. CONCENTRATIONS OF CREDIT RISK

Cash

The Organization maintains cash balances in checking and savings accounts at various banks throughout the region in which it operates. Accounts at each institution are insured by the Federal Deposit Insurance Corporation up to \$ 100,000. At September 30, 2008, the Organization had \$ 158,721 in excess of the insured limits in one financial institution, however that financial institution has pledged a bond in the amount of \$ 100,000 to cover such excess deposits, therefore \$ 58,721 was in excess of the insured limits.

Funds Receivable

The Organization provides various services to the elderly and low-income individuals in Jackson County, West Virginia, on a third-party reimbursement basis. The Organization bills the various funding sources in accordance with contractual agreements without requiring collateral or any other security. Funds receivable have been adjusted for all known uncollectible accounts. An allowance for bad debts has not been created because the amount, if any, is not considered material.

**JACKSON COUNTY COMMISSION ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

NOTE 8. CONTINGENT LIABILITIES

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

NOTE 9. MATCHING FUNDS

During the year ended September 30, 2008, the Organization received unrestricted monies from the County Commission that were used as matching funds for the Title IIIB & Title IIIE grant awards. These matching funds are as follows:

Title IIIB	\$ 4,009
Title IIIE	4,134

Total	\$ 8,143
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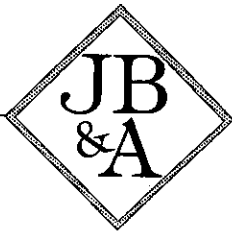
NOTE 10. TEMPORARILY RESTRICTED NET ASSETS

Temporarily restricted net assets at September 30, 2008, consist of a vehicle acquired with grant funds whose title will revert to the grantor unless the vehicle is used for 5 years or 100,000 miles. Amount so restricted at September 30, 2008, was \$22,244.

NOTE 11. SUBSEQUENT EVENTS / PENDING LITIGATION

In December 2007 there was an accident at one of the facilities. Although no formal suit has been filed, the insurance company has been contacted. While the outcome of this accident is not presently determinable, management believes that the resolution of this matter will not materially adversely affect the Organization's financial condition.

SUPPLEMENTAL INFORMATION



JOHN BURDETTE & ASSOCIATES

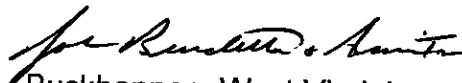
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INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTAL INFORMATION

To the Board of Directors
Jackson County Commission on Aging, Inc.
Ripley, West Virginia

Our report on our audit of the basic financial statements of the Jackson County Commission on Aging, Inc. for the year ended September 30, 2008 appears on page 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 of the purpose of forming an opinion of the basic financial statements taken as a whole. The schedule of revenues and support, is presented for 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
June 26, 2009

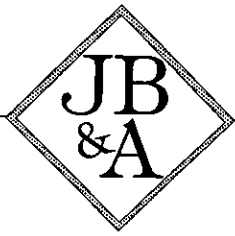
**JACKSON COUNTY COMMISSION ON AGING, INC.
SCHEDULE OF REVENUES AND SUPPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2008**

	Title III-B	Title III-D	Title III-E	Title III-C		LIFE
				Congregate	Home Delivered	
Federal financial assistance NSIP	\$ 34,076	\$ 2,030	\$ 12,401	\$ 42,525	\$ 28,350	\$
State grant	30,459	174		12,818	12,072	
State LIFE allocated	4,000			7,936	4,864	195,980
State Supplement				38,602	18,068	(60,670)
State enhancement award				8,880	7,471	
State raw food award				5,898	11,747	
State fuel award				4,910	4,532	
State budget digest						
Donations and match	4,009	239	4,134	5,003	3,335	
County Commission Medicaid Waiver						
Project income	3,603	299		33,826	20,886	
Interest income						
Rent income						
Other						
Total Revenue and Support	76,147	2,742	16,535	160,398	111,325	135,310
Functional Expenses	76,150	2,754	17,338	159,531	110,229	114,390
Less: Depreciation						
Add: Capital Expenditures						21,418
Total Expenditures	76,150	2,754	17,338	159,531	110,229	135,808
Net Revenue (Expenditures)	\$ (3)	\$ (12)	\$ (803)	\$ 867	\$ 1,096	\$ (498)

**JACKSON COUNTY COMMISSION ON AGING, INC.
SCHEDULE OF REVENUES AND SUPPORT (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2008**

<u>Medicaid Waiver</u>	<u>Fair</u>	<u>Lighthouse</u>	<u>Aqua Fitness</u>	<u>Elder Abuse</u>	<u>Shine</u>	<u>Other</u>	<u>Total (Memorandum Only)</u>
\$	\$	\$	\$	\$ 472	\$ 674	\$	\$ 120,528
	33,288	113,189					24,890
							385,890
							16,351
							17,645
							9,442
						6,527	6,527
	1,000		15,409			6,000	6,000
						300	33,429
191,055						5,857	5,857
32,601							191,055
	\$ 1,554		\$ 24,272				32,601
						3,694	84,440
						6,955	3,694
						6,485	6,955
<u>223,656</u>	<u>35,842</u>	<u>113,189</u>	<u>39,681</u>	<u>472</u>	<u>674</u>	<u>35,818</u>	<u>951,789</u>
216,841	31,659	88,943	32,187	472	674	94,913	946,081
			2,750			(77,766)	
<u>216,841</u>	<u>31,659</u>	<u>88,943</u>	<u>34,937</u>			<u>17,147</u>	<u>24,168</u>
<u>\$ 6,815</u>	<u>\$ 4,183</u>	<u>\$ 24,246</u>	<u>\$ 4,744</u>	<u>\$ 472</u>	<u>\$ 674</u>	<u>\$ 18,671</u>	<u>\$ (18,460)</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
Jackson County Commission on Aging, Inc.
Ripley, West Virginia

We have audited the financial statements of Jackson County Commission on Aging, Inc. (a nonprofit organization) as of and for the year ended September 30, 2008, and have issued our report thereon dated June 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 Jackson County Commission 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 Jackson County Commission on Aging, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Jackson County Commission 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 Jackson County Commission 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 26, 2009