

SUMMERS COUNTY COUNCIL ON AGING, INC.

**INDEPENDENT AUDITOR'S REPORT AND
RELATED FINANCIAL STATEMENTS**

SEPTEMBER 30, 2015

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JOHN BURDETTE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Summers County Council on Aging, Inc.
Hinton, West Virginia

We have audited the accompanying financial statements of Summers County Council on Aging, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2015, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

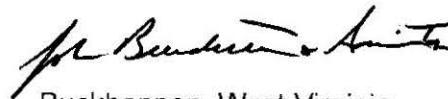
In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Summers County Council on Aging, Inc. as of September 30, 2015, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of revenues and support and schedule of expenditures of state awards, are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 24, 2016, on our consideration of Summers County Council on Aging, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Summers County Council on Aging, Inc.'s internal control over financial reporting and compliance.



Buckhannon, West Virginia
June 24, 2016

SUMMERS COUNTY COUNCIL ON AGING, INC.
STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2015

ASSETS

Current Assets

Cash and cash equivalents	\$ 706,132
Accounts receivable, net	66,574
Grants receivable	54,184
Prepaid Expenses	<u>4,481</u>

Total current assets 831,371

Property and Equipment, net 711,381

TOTAL ASSETS \$ 1,542,752

LIABILITIES AND NET ASSETS

Current Liabilities

Accounts payable	\$ 29,103
Accrued wages payable	51,276
Accrued payroll taxes	<u>5,759</u>

Total current liabilities 86,138

Net Assets

Unrestricted 1,456,614

Temporarily restricted

Total net assets 1,456,614

TOTAL LIABILITIES AND NET ASSETS \$ 1,542,752

The accompanying notes are an integral part of this statement.

**SUMMERS COUNTY COUNCIL ON AGING, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
REVENUE AND SUPPORT			
Federal financial assistance	\$ 167,349	\$	\$ 167,349
State grant allocations	407,278		407,278
Other grants	1,250		1,250
Donations	15,945		15,945
Medicaid	334,851		334,851
Waiver	473,285		473,285
Project income	47,964		47,964
Interest income	9,366		9,366
Bingo/Raffle	18,795		18,795
Other	31,094		31,094
Net assets released from restrictions:			
Restrictions released with time	<u> </u>	<u> </u>	<u> </u>
Total Revenue and Support	<u>1,507,177</u>	<u> </u>	<u>1,507,177</u>
EXPENSES			
Program Services			
Title III-B	108,078		108,078
Title III-D	952		952
Title III-E	11,171		11,171
Title III-C - congregate	94,722		94,722
Title III-C - home delivered	140,250		140,250
LIFE	211,170		211,170
Medicaid/waiver	701,677		701,677
Fair	35,026		35,026
Lighthouse	124,038		124,038
LIEAP	5,255		5,255
Bingo/raffle	10,804		10,804
SHIP	2,804		2,804
Management and general	<u>103,155</u>	<u> </u>	<u>103,155</u>
Total Expenses	<u>1,549,102</u>	<u> </u>	<u>1,549,102</u>
Change in Net Assets	(41,925)		(41,925)
NET ASSETS AT BEGINNING OF YEAR	<u>1,498,539</u>	<u> </u>	<u>1,498,539</u>
NET ASSETS AT END OF YEAR	<u>\$ 1,456,614</u>	<u>\$</u>	<u>\$ 1,456,614</u>

The accompanying notes are an integral part of this statement.

**SUMMERS COUNTY COMMISSION ON AGING, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

	Title III-B	Title III-D	Title III-E	Title III-C		LIFE	Medicaid Waiver
				Congregate	Home Delivered		
Salaries and wages	\$ 62,872	\$ 20	\$ 4,430	\$ 55,252	\$ 80,407	\$ 135,633	\$ 539,119
Fringe benefits	18,753	1	6,105	19,280	29,560	33,420	127,067
Travel	422		636			2,462	7,633
Printing and supplies	86			70	196	20,361	2,223
Fuel, repairs and maintenance	22,156			926	1,432	9,725	5,325
Communications and utilities	2,812			2,301	3,524	4,412	13,539
Insurance				1,100	1,666	1,634	6,478
Professional services	100			100	100	3,500	200
Rawfood				12,840	19,190		
Disposables				2,837	4,150		
Depreciation							
Other	877	931		16	25	23	93
Total Functional Expenses	\$ 108,078	\$ 952	\$ 11,171	\$ 94,722	\$ 140,250	\$ 211,170	\$ 701,677

**SUMMERS COUNTY COMMISSION ON AGING, INC.
STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

	<u>Fair</u>	<u>Lighthouse</u>	<u>SAMS</u>	<u>Bingo Raffle</u>	<u>SHIP</u>	<u>Admin General</u>	<u>Totals (Memorandum Only)</u>
Salaries and wages	\$ 32,219	\$ 113,649	\$ 4,853	\$ 6,712	\$ 2,594	\$	\$ 1,037,760
Fringe benefits	2,804	9,970	402		198		247,560
Travel		419			12		11,584
Printing and supplies				4,092		715	27,743
Fuel, repairs and maintenance						2,889	42,453
Communications and utilities							26,588
Insurance							10,878
Professional services							4,000
Rawfood							32,030
Disposables							6,987
Depreciation						64,244	64,244
Other	3					35,307	37,275
Total Functional Expenses	<u>\$ 35,026</u>	<u>\$ 124,038</u>	<u>\$ 5,255</u>	<u>\$ 10,804</u>	<u>\$ 2,804</u>	<u>\$ 103,155</u>	<u>\$ 1,549,102</u>

The accompanying notes are an integral part of this statement.

**SUMMERS COUNTY COUNCIL ON AGING, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ (41,925)
Adjustments to reconcile change in net assets to net cash used in operating activities:	
Depreciation	64,244
(Increase) decrease in operating assets:	
Accounts and grants receivable	(14,221)
Prepaid expenses	(850)
Increase (decrease) in operating liabilities:	
Accounts payable	8,070
Accrued wages payable	(2,366)
Accrued payroll taxes	<u>2</u>
NET CASH USED IN OPERATING ACTIVITIES	<u>12,954</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Fixed asset additions	<u>(24,874)</u>
NET CASH USED IN INVESTING ACTIVITIES	<u>(24,874)</u>

Decrease in cash and cash equivalents	(11,920)
CASH AND CASH EQUIVALENTS, beginning of year	<u>718,052</u>
CASH AND CASH EQUIVALENTS, end of year	<u><u>\$ 706,132</u></u>

The accompanying notes are an integral part of this statement.

**SUMMERS COUNTY COUNCIL ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS**

Note 1. Summary of Significant Accounting Policies

The Summers County Council on Aging, Inc. is a nonprofit organization whose purpose is to improve the quality of life for senior citizens in Summers 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 Summers County Council on Aging, 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 Summers County Council 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. 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

Inventories of raw food, materials and supplies and deemed immaterial and are accordingly expensed as purchased.

**SUMMERS COUNTY COUNCIL ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

Note 1. Summary of Significant Accounting Policies (Continued)

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 \$ 5,000 capitalization policy whereby all property and equipment over \$ 5,000 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 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.

Federal and State Grant Revenues

Grants Monies are received on a reimbursement basis; this is utilized for Title III-B, Title III-D, Title III-E, Title VII, and LIFE grants. Upon completion of a grant year, any unexpended grants have to be approved for carryover to the next grant year.

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, 2015, were \$ 167,349 and \$ 407,278 respectively.

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 relation to such volunteer services.

**SUMMERS COUNTY COUNCIL ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

Note 1. Summary of Significant Accounting Policies (Continued)

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 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.

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.

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

Note 2. Grants Receivable

Grants receivable at September 30, 2015, consisted of the following:

LIFE Program	\$ 13,382
Fair	3,815
Lighthouse	12,060
Community Partnership	12,375
III-C	9,484
III-D	410
III-E	1,043
LIEAP	1,615

Total	\$ 54,184
	=====

**SUMMERS COUNTY COUNCIL ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

Note 3. Property and Equipment

Property and equipment consisted of the following at September 30, 2015:

Land and building	\$ 1,052,325
Vehicles	346,452
Equipment, furniture and fixtures	155,132

	1,553,909
Less accumulated depreciation	842,528

Total	\$ 711,381
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Note 4. Restrictions on Net Assets

There were no restricted assets at September 30, 2015.

Note 5. Concentration

The Organization receives about 39 percent of its total support and revenues from various grants from the Federal and State governments.

In addition, the Organization also receives about 54 percent of its total support and revenues from the West Virginia Department of Health and Human Services under billing for services provided under the Continuum of Care and Medicaid Waiver programs.

Note 6. 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.

Note 7. Subsequent Events

Management has evaluated subsequent events through June 24, 2016, the date which the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION

**SUMMERS COUNTY COMMISSION ON AGING, INC.
SCHEDULE OF REVENUES AND SUPPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

	Title III-B	Title III-D	Title III-E	Title III-C		LIFE
				Congregate	Home Delivered	
Federal financial assistance	\$ 40,097	\$ 1,282	\$ 8,882	\$ 51,724	\$ 61,249	\$
State grant	30,365		3,058			178,854
State LIFE allocated	7,144	287	6,108			(13,539)
Other grants						
Donations					3,050	
Medicaid Waiver						
Project income	7,246		513	13,137	11,913	
Interest income						
Bingo/Raffle						
Other						
Total Revenue and Support	84,852	1,569	18,561	64,861	76,212	165,315

**SUMMERS COUNTY COMMISSION ON AGING, INC.
SCHEDULE OF REVENUES AND SUPPORT (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

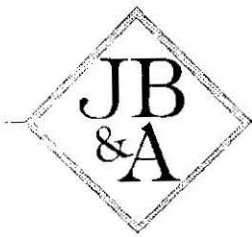
<u>Medicaid Waiver</u>	<u>Fair</u>	<u>Lighthouse</u>	<u>SAMS</u>	<u>SHIP</u>	<u>Other</u>	<u>Total (Memorandum Only)</u>
\$	\$	\$	\$	\$ 2,500	\$ 1,615	\$ 167,349
	36,672	131,146	8,787		18,396	407,278
					1,250	1,250
					12,895	15,945
334,851						334,851
473,285						473,285
	3,023	10,818			1,314	47,964
					9,366	9,366
					18,795	18,795
					31,094	31,094
<u>808,136</u>	<u>39,695</u>	<u>141,964</u>	<u>8,787</u>	<u>2,500</u>	<u>94,725</u>	<u>1,507,177</u>

The accompanying independent auditor's report and notes are integral parts of this schedule.

**SUMMERS COUNTY COUNCIL ON AGING, INC.
 SCHEDULE OF EXPENDITURES OF STATE AWARDS
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

	<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, 2015	FY2015	\$ 15,896
Lighthouse	June 30, 2016	IH1653	33,868
Lighthouse	June 30, 2015	IH1553	97,278
FAIR	June 30, 2016	IH1653	12,603
FAIR	June 30, 2015	IH1553	24,069
SAMS	June 30, 2016	IH1653	5,000
SAMS	June 30, 2015	IH1553	3,787
MIPPA	September 30, 2015	MIPPA1552	<u>2,500</u>
Total Direct Programs			<u>195,001</u>
Pass through Awards			
Appalachian Area Agency on Aging			
IIIE State	June 30, 2015	21538-11	3,058
IIIB State	June 30, 2015	21538-11	30,365
LIFE	June 30, 2016	21605-11	38,967
LIFE	June 30, 2015	21505-11	<u>139,887</u>
Total pass-through awards			<u>212,277</u>
TOTAL EXPENDITURES OF STATE AWARDS			<u><u>\$ 407,278</u></u>

The accompanying independent auditor's report and notes are integral parts of this schedule.



JOHN BURDETTE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S 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
Summers County Council on Aging, Inc.
Hinton, West Virginia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Summers County Council on Aging, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2015, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated June 24, 2016.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Summers County Council on Aging, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Summers County Council on Aging, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

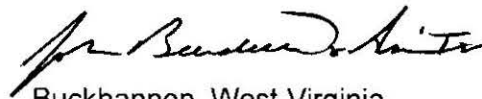
Compliance and Other Matters

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

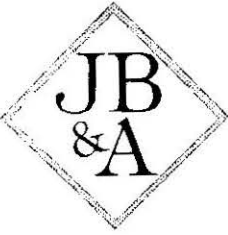
We noted certain other matters that we reported to management of Summers County Council on Aging, Inc. in a separate letter dated June 24, 2016 on page 17.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Buckhannon, West Virginia
June 24, 2016



JOHN BURDETTE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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MANAGEMENT LETTER

To the Senior Management and
The Board of Directors
Summers County Council on Aging, Inc.
Hinton, West Virginia

In planning and performing our audit of the financial statements of Summers County Council on Aging, Inc., for the year ended September 30, 2015 we considered the Organization's internal control structure to plan our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit, we noted certain matters involving the internal control structure and other operational matters that are presented for your consideration. This letter does not affect our report dated June 24, 2016, on the financial statements of Summers County Council on Aging, Inc.

We will review the status of these comments during our next audit engagement. Our comments and recommendation, all of which have been discussed with appropriate members of management, are intended to improve the internal control structure or result in other operating efficiencies. We will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. Our comments are as follows:

Segregation of Duties

We noted that two employees are responsible for most accounting and financial duties. As a result, many aspects of the internal control which rely upon an adequate segregation of duties are, for all practical purposes, missing in Summers County Council on Aging, Inc. We recognize that the Organization has segregated financial duties as much as possible among its present staff and is not large enough to make the employment of additional people for the purpose of segregating duties practicable from a financial standpoint, but we are required, under our professional responsibilities to describe the situation.

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

This report is intended solely for the information and use of the Board of Directors, management, and others with the Organization.

Buckhannon, West Virginia
June 24, 2016