

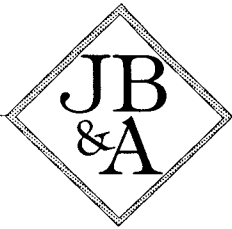
MONROE COUNTY COUNCIL ON AGING, INC.

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

SEPTEMBER 30, 2013

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JOHN BURDETTE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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

INDEPENDENT AUDITORS' REPORT

To the Board of Directors
Monroe County Council on Aging, Inc.
Linside, West Virginia

We have audited the accompanying financial statements of Monroe County Council on Aging, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2013, 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.

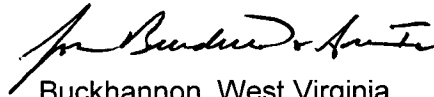
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Monroe County Council on Aging, Inc. as of September 30, 2013, 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 Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated June 23, 2014, on our consideration of Monroe 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 Monroe County Council on Aging, Inc.'s internal control over financial reporting and compliance.

A handwritten signature in black ink, appearing to read "John R. ...".

Buckhannon, West Virginia
June 23, 2014

MONROE COUNTY COUNCIL ON AGING, INC.
STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2013

ASSETS

Current Assets

Cash and cash equivalents	\$ 324,733
Accounts receivable, net	44,960
Grants receivable	94,699
Loans receivable	30,700
Prepaid expense	<u>1,890</u>

Total current assets	<u>496,982</u>
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Property and equipment, net	<u>149,539</u>
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TOTAL ASSETS	<u><u>\$ 646,521</u></u>
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LIABILITIES AND NET ASSETS

Current Liabilities

Accounts payable	\$ 14,090
Accrued compensation	36,562
Payroll taxes	<u>2,558</u>

Total current liabilities	<u>53,210</u>
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Net Assets

Unrestricted	593,311
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Temporarily restricted	<u> </u>
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Total net assets	<u>593,311</u>
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TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 646,521</u></u>
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The accompanying notes and auditors' report are integral parts of this statement.

MONROE COUNTY COUNCIL ON AGING, INC.
STATEMENT OF ACTIVITIES
SEPTEMBER 30, 2013

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
REVENUE AND SUPPORT			
Federal financial assistance	\$ 259,651	\$	\$ 259,651
State grant allocations	353,956		353,956
Donations	5,582		5,582
Medicaid fees	212,272		212,272
Program income	62,350		62,350
Interest income	198		198
Other income	2,625		2,625
Net assets released from restrictions:			
Restrictions released with time	_____	_____	_____
Total Revenue and Support	896,634	_____	896,634
EXPENSES			
Program Services			
Title III-B	83,436		83,436
Title III-D	1,100		1,100
Title III-E	11,178		11,178
Title III-C - congregate	136,023		136,023
Title III-C - home delivered	179,257		179,257
LIFE	69,818		69,818
Personal Care	292,627		292,627
Lighthouse	48,399		48,399
Fair	30,440		30,440
Management & general	59,113		59,113
Total Expenses	911,391	_____	911,391
Change in Net Assets	(14,757)		(14,757)
NET ASSETS AT BEGINNING, RESTATED	608,068	_____	608,068
NET ASSETS AT END OF YEAR	\$ 593,311	\$	\$ 593,311

The accompanying notes and auditors' report are integral parts of this statement.

**MONROE COUNTY COUNCIL ON AGING, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

	Title III-B	Title III-D	Title III-E	Title III-C		LIFE
				Congregate	Home Delivered	
Personnel expenses	\$ 54,904	\$	\$ 10,452	\$ 53,759	\$ 66,563	\$ 47,403
Travel	63		703	345	187	5,117
Printing and supplies	1,378			1,825	1,458	6,717
Repairs and maintenance	15,246			1,103	16,437	910
Communications and utilities	6,239			6,507	6,375	6,259
Insurance	2,164		23	2,143	2,189	2,202
Professional services	860	1,100		860	860	930
Rawfood	17			61,269	74,948	
Disposables				7,963	10,191	
Transportation costs	2,069					20
Depreciation						
Other	496			249	49	260
Total Functional Expenses	\$ 83,436	\$ 1,100	\$ 11,178	\$ 136,023	\$ 179,257	\$ 69,818

**MONROE COUNTY COUNCIL ON AGING, INC.
STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

	Personal Care	Lighthouse	Fair	Admin General	Totals (Memorandum Only)
Personnel expenses	\$ 261,856	\$ 44,899	\$ 28,660	\$ 3,959	\$ 572,455
Travel	14,074	3,402	1,730	114	25,735
Printing and supplies	2,210				13,588
Repairs and maintenance	1,310			9,516	44,522
Communications and utilities	6,329				31,709
Insurance	2,626	98	50		11,495
Professional services	1,224				5,834
Rawfood	27				136,261
Disposables	1,676				19,830
Transportation costs					2,089
Depreciation				32,637	32,637
Other	1,295			12,887	15,236
Total Functional Expenses	\$ 292,627	\$ 48,399	\$ 30,440	\$ 59,113	\$ 911,391

The accompanying notes are an integral part of this statement.

MONROE COUNTY COUNCIL ON AGING, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED SEPTEMBER 30, 2013

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ (14,757)
Adjustments to reconcile change in net assets to net cash used in operating activities:	
Depreciation	32,637
(Increase) decrease in operating assets:	
Accounts and grants receivable	(59,426)
Prepaid expenses	392
Increase (decrease) in operating liabilities:	
Accounts payable	5,984
Accrued wages and taxes payable	<u>4,520</u>
 NET CASH USED IN OPERATING ACTIVITIES	 <u>(30,650)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Loans receivable	(33,500)
Principle payments on loan	<u>2,800</u>
 NET CASH USED IN FINANCING ACTIVITIES	 <u>(30,700)</u>

Decrease in cash and cash equivalents	(61,350)
 CASH AND CASH EQUIVALENTS, beginning of year	 <u>386,083</u>
 CASH AND CASH EQUIVALENTS, end of year	 <u><u>\$ 324,733</u></u>

The accompanying notes and auditors' report are integral parts of this statement.

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

Note 1. Summary of Significant Accounting Policies

The Monroe County Council on Aging, Inc. is a nonprofit organization whose purpose is to improve the quality of life for senior citizens in Monroe County, West Virginia. The purpose of the Organization is to study 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 Monroe 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 Monroe County Council on Aging, Inc. have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payable and other liabilities.

Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board. 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 the 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 are deemed immaterial and are accordingly expensed as purchased.

The accompanying independent auditors' report is an integral part of these notes.

MONROE 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 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.

Federal Grants

Grants Monies are received on a reimbursement basis; this is utilized for Title III-B, Title III-D, Title III-E, and 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, 2013, was \$ 613,607.

The accompanying independent auditors' report is an integral part of these notes.

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

Note 1. Summary of Significant Accounting Policies (Continued)

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.

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, 2013, consisted of the following:

Nutrition	\$ 18,660
In-Home	39,444
LIFE	26,595
Community Partnership	10,000

Total	\$ 94,699
	=====

Note 3. Property and Equipment

Property and equipment consisted of the following at September 30, 2013:

Land and building	\$ 129,254
Vehicles	262,970
Equipment	19,244

	411,468
Less accumulated depreciation	(261,929)

Total	\$ 149,539
	=====

The accompanying independent auditors' report is an integral part of these notes.

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

Note 4. Concentration

The Organization receives about 65 percent of its total support and revenues from various grants from the Federal and State governments.

In addition, the Organization also receives about 22 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 5. 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 Organization participates in the West Virginia Public Employees Insurance Agency (PEIA) for health insurance. The Organization does not provide post retirement health benefits.

Note 6. Net Assets

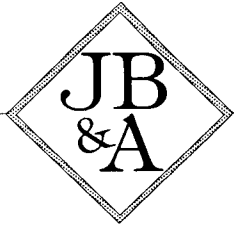
There are no restrictions on net assets at September 30, 2013.

Note 7. Subsequent Events

Management has evaluated subsequent events through June 23, 2014, the date which the financial statements were available to be issued.

The accompanying independent auditors' report is an integral part of these notes.

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
Monroe County Council on Aging, Inc.
Lindsay, West Virginia

Our report on our audit of the basic financial statements of the Monroe County Council on Aging, Inc. for the year ended September 30, 2013 appears on pages 1 and 2. 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 of the basic financial statements taken as a whole. The schedule of revenues and support and schedule of expenditures and state awards are presented for the purpose of additional analysis and are not required parts 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 23, 2014

**MONROE COUNTY COUNCIL ON AGING, INC.
 SCHEDULE OF REVENUES AND SUPPORT
 FOR THE YEAR ENDED SEPTEMBER 30, 2013**

	Title III-B	Title III-D	Title III-E	Title III-C	
				Congregate	Home Delivered
Federal financial assistance	\$ 31,241	\$ 859	\$ 6,606	\$ 95,032	\$ 123,908
State grant	28,356				
State LIFE allocated		111	6,354	20,000	44,149
Donations and match		130			
Medicaid Waiver					
Program income	15,747		32	28,842	14,068
Interest income					
Other income					
Total Revenue and Support	\$ 75,344	\$ 1,100	\$ 12,992	\$ 143,874	\$ 182,125

**MONROE COUNTY COUNCIL ON AGING, INC.
SCHEDULE OF REVENUES AND SUPPORT (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2013**

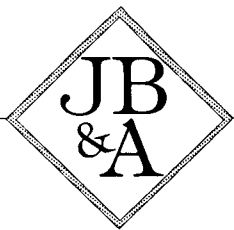
<u>LIFE</u>	<u>Medicaid Waiver</u>	<u>Fair</u>	<u>Lighthouse</u>	<u>Client Tracking</u>	<u>Other</u>	<u>Total (Memorandum Only)</u>
\$ 191,154 (70,614)	\$ 5,452 212,272	\$ 48,466	\$ 80,814	\$ 5,166	\$ 2,005	\$ 259,651 353,956
2,792	64	381	424		198	62,350 198
					2,625	2,625
<u>\$ 123,332</u>	<u>\$ 217,788</u>	<u>\$ 48,847</u>	<u>\$ 81,238</u>	<u>\$ 5,166</u>	<u>\$ 4,828</u>	<u>\$ 896,634</u>

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

**MONROE COUNTY COUCIL ON AGING, INC.
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2013**

	<u>Grant Period</u>	<u>Grant Identificaiton Number</u>	<u>State Expenditures</u>
Direct Programs:			
WV Bureau of Senior Services			
Lighthouse	June 30, 2014	IH1455	\$ 21,474
FAIR	June 30, 2014	IH1455	16,770
Data Entry	June 30, 2014	IH1455	<u>1,200</u>
Total Direct Programs			<u>39,444</u>
Pass through Awards			
Appalachian Area Agency on Aging			
IIIB State	June 30, 2013	21338	28,356
LIFE	June 30, 2014	21405-07	17,496
LIFE	June 30, 2013	21304	173,658
Lighthouse	June 30, 2013	21305	59,640
FAIR	June 30, 2013	21305	31,696
Data Entry	June 30, 2013	21305	<u>3,666</u>
Total pass-through awards			<u>314,512</u>
TOTAL EXPENDITURES OF STATE AWARDS			<u><u>\$ 353,956</u></u>

The independent auditors' report on supplemental information is 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
Monroe County Council on Aging, Inc.
Linside, 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 Monroe County Council on Aging, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2013, 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 23, 2014.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Monroe 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 Monroe 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.

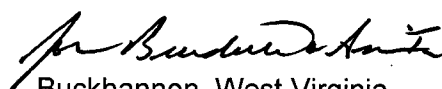
Compliance and Other Matters

As part of obtaining reasonable assurance about whether Monroe 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 Monroe County Council on Aging, Inc. in a separate letter dated June 23, 2014.

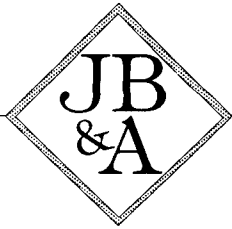
Purpose of this Report

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 23, 2014



JOHN BURDETTE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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MANAGEMENT LETTER

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

In planning and performing our audit of the financial statements of Monroe County Council on Aging, Inc. for the year ended September 30, 2013, 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 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 23, 2014, on the financial statements of Monroe County Council on Aging, Inc.

We will review the status of these comments during our next audit engagement. Our comments and recommendations, 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 summarized as follows:

Segregation of Duties

We noted that two employees are responsible for most of the accounting and financial duties. As a result, many aspects of the internal accounting control which rely upon an adequate segregation of duties are, for all practical purposes, missing in Monroe County Council on Aging, Inc. We recognize that the Organization 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 within the Organization.

Buckhannon, West Virginia
June 23, 2014