

**BURLINGTON UNITED METHODIST
FAMILY SERVICES, INC.**

**AGREED UPON PROCEDURES
FOR GRANT #G-07-0209, #G-07-0210
AND #G-07-0731**

FOR THE YEAR ENDED JUNE 30, 2007

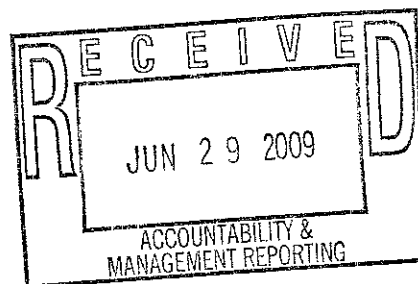
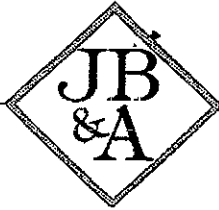


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JOHN BURDETTE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

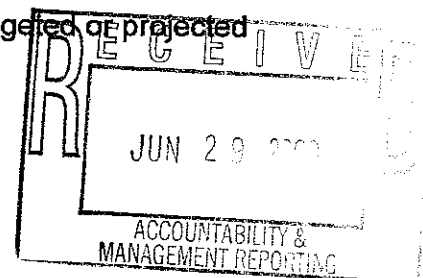
P.O. BOX 418 • BUCKHANNON, WV 26201 • (304) 472-3600 • FAX (304) 472-3601

To the Board of Directors
Burlington United Methodist Family Services, Inc
Keyser, West Virginia

We have performed the procedures enumerated below, which were agreed to by the Board of Directors of Burlington United Methodist Family Services, Inc. to assist you in complying with your grant agreements with the West Virginia Department of Health & Human Resources for the year ended June 30, 2007. The engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the Board of Directors of Burlington United Methodist Family Services, Inc. Consequently, we make no representations regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and associated findings, if any, for Grant Agreement Number G-07-0209, G-07-0210 and G-07-0731 are as follows:

1. Review the grant agreement and any related documents (e.g. statement of work, budgets, change orders, program directives, regulation, etc.) to ascertain the purpose for which the funds were awarded and the terms and conditions associated with the state grant.
2. Verify whether the funds received under the grant (as reported on the sworn statement of expenditures) were correctly authorized, recorded and deposited into the appropriate organizational accounts.
3. Review all costs (as listed on the sworn statement of expenditures) and related transactions associated with the grant to verify whether:
 - a. Costs were approved by the DHHR, if required.
 - b. Costs confirm to the allowability of costs provisions or limitations in the program agreement, program regulations, or program statute.
Finding: The organization did not use an indirect cost rate calculation as described in the grant. They used a flat rate of 10% of the direct costs charged to the grant.
 - c. Costs represent charges for actual costs, not budgeted or projected amounts.



- d. Costs are given consistent treatment within and between accounting periods. Consistency in accounting requires that costs incurred for the same period, in like circumstances, be treated as either direct costs only or indirect costs only with respect to final cost objectives.
 - e. Costs are net of all applicable credits (e.g. volume or cash discounts, insurance recoveries, refunds, rebates, trade-ins, adjustments for checks not cashed, and scrap sales).
 - f. Costs are not included as both a direct billing and as a component of indirect costs. **Finding:** The organization did not use an indirect cost rate calculation as described in the grant. They use a flat rate of 10% of the direct costs charged to the grant. As a result, it is unclear what expenses are being considered a component of indirect costs.
 - g. Costs are supported by appropriate documentation (e.g. approved purchase orders, receiving reports, vendor invoices, cancelled checks, and time and attendance records), and correctly charged as to account, amount and period.
4. Inquire and report upon the status of any findings, contingencies or other deficiencies discovered during the current engagement or described in any prior agreed-upon procedures report (if applicable) that could negatively affect administration of the DHHR grant and related program/project.

We were not engaged to, and did not perform an audit on the grant, the objective of which would be the expression of an opinion on the specified elements, accounts, or items. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters may or may not have come to our attention that would have been reported to you.

This report is intended solely for the use of the Board of Directors of Burlington United Methodist Family Service, Inc. and West Virginia Department of Health and Human Resources and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes.


John Burdette & Associates
June 18, 2009

**West Virginia Department of Health & Human Resources
Sworn Statement of Grant Receipts and Expenditures**

(Please see the Instructions for Completion of the Sworn Statement of Grant Receipts and Expenditures located in the Grantee Audit Compliance Guide as Attachment D)

G070209	BURLINGTON UNITED METHODIST FAMILY SERVICES, INC.		
55-0575371	0000190550	(304) 788-2342	
RR 3, BOX 3122, Keyser, West Virginia 26726			
\$203,431.00	July 1, 2006 thru June 30, 2007		

Invoice Number	Invoice Period Covered	Invoice Amount	Date Received	Amount Received
1	07/1/06 - 9/30/06	\$50,857.00	10/31/06	\$50,857.00
2	10/01/06 - 12/31/06	\$50,858.00	12/07/06	50,858.00
3	01/01/07 - 03/31/07	\$50,858.00	02/26/07	50,858.00
4	04/01/07 - 06/30/07	\$50,858.00	05/24/07	50,858.00
Total Grant Receipts				\$203,431.00

Expenditures	Description/Examples	Amount Expended
Personnel	Salaries and Wages	\$111,223.85
Fringe Benefits		\$30,678.92
Equipment and Other Capital Expenditures		
Materials and Supplies	Office Supplies, Postage, Training	\$905.73
Professional Service Costs	Contracts, Consultants	\$1,074.14
Rental Costs	Office Space, Equipment	
Other	Telephone, Utilities	\$6,488.25
Subgrants		
Indirect Cost		\$15,003.15
Total Grant Expenditures		\$165,374.04

Ending Funds Balance (Receipts - Expenditures) \$38,056.96

This is to certify that I have reviewed the Statement of Grant Receipts and Expenditures submitted herewith and, to the best of my knowledge and belief, said statement represents all financial activities related to the receipt, use and expenditure of funds granted by the State of West Virginia, Department of Health and Human Resources to BURLINGTON UNITED METHODIST FAMILY SERVICES, and that the expenditures reported were for the purposes intended and in compliance with the applicable laws, regulations and terms and conditions of the grant documents. The Statement of Grant Receipts and Expenditures is presented on the (Circle One) Cash Accrual basis of accounting and is supported by our financial records and related documentation.

Authorized Signature: Sheila Walker, CEO Interim Date: 06/15/09

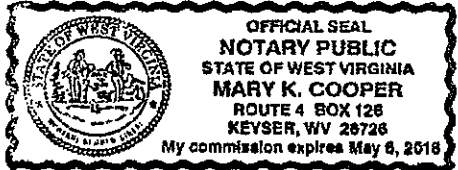
Printed Name and Title: Sheila Walker CEO Interim

Taken, sworn and subscribed before me this 16 day of May, 2009.

Notary Public Signature: Mary K Cooper

My Commission Expires: May 6, 2018

Revised 03/09



**West Virginia Department of Health & Human Resources
Sworn Statement of Grant Receipts and Expenditures**

(Please see the Instructions for Completion of the Sworn Statement of Grant Receipts and Expenditures located in the Grantee Audit Compliance Guide as Attachment D)

G070210	BURLINGTON UNITED METHODIST FAMILY SERVICES, INC.		
55-0575371	0000190550	(304) 788-2342	
RR 3, BOX 3122, Keyser, West Virginia 26726			
\$155,696.00	July 1, 2006 thru June 30, 2007		

Invoice Number	Invoice Period Covered	Invoice Amount	Date Received	Amount Received
1	07/1/06 - 9/30/06	\$38,924.00	10/31/06	\$38,924.00
2	10/01/06 - 12/31/06	\$38,924.00	12/07/06	38,924.00
3	01/01/07 - 03/31/07	\$38,924.00	02/26/07	38,924.00
4	04/01/07 - 06/30/07	\$38,924.00	05/24/07	38,924.00
Total Grant Receipts				\$155,696.00

Expenditures	Description/Examples	Amount Expended
Personnel	Salaries and Wages	\$95,326.38
Fringe Benefits		\$21,023.95
Equipment and Other Capital Expenditures		
Materials and Supplies	Office Supplies, Postage, Training	\$108.41
Professional Service Costs	Contracts, Consultants	\$670.29
Rental Costs	Office Space, Equipment	
Other	Telephone, Utilities	\$10,420.33
Subgrants		
Indirect Cost		\$12,754.94
Total Grant Expenditures		\$140,304.30
Ending Funds Balance (Receipts - Expenditures)		\$15,391.70

This is to certify that I have reviewed the Statement of Grant Receipts and Expenditures submitted herewith and, to the best of my knowledge and belief, said statement represents all financial activities related to the receipt, use and expenditure of funds granted by the State of West Virginia, Department of Health and Human Resources to **BURLINGTON UNITED METHODIST FAMILY SERVICES, Inc** and that the expenditures reported were for the purposes intended and in compliance with the applicable laws, regulations and terms and conditions of the grant documents. The Statement of Grant Receipts and Expenditures is presented on the (Circle One) Cash Accrual basis of accounting and is supported by our financial records and related documentation.

Authorized Signature: Sheila Walker CEO Interim Date: 06/15/09
 Printed Name and Title: Sheila Walker
 Taken, sworn and subscribed before me this 16 day of June, 2009.
 Notary Public Signature: Mary K Cooper
 My Commission Expires: May 6, 2018

Revised 03/09



**West Virginia Department of Health & Human Resources
Sworn Statement of Grant Receipts and Expenditures**

(Please see the Instructions for Completion of the Sworn Statement of Grant Receipts and Expenditures located in the Grantee Audit Compliance Guide as Attachment D)

G070731	BURLINGTON UNITED METHODIST FAMILY SERVICES, INC.
55-0575371	(304) 788-2342
RR 3 Box 3122, Keyser, West Virginia 26726	
\$151,506.00	07/01/06 - 06/30/07

Invoice Number	Invoice Period Covered	Invoice Amount	Date Received	Amount Received
1	04/01/07 - 06/30/07	\$22,648.02	08/14/07	\$22,648.20
2	04/01/07 - 06/30/07	\$4,792.90	11/14/09	4,792.90
Total Grant Receipts				\$27,441.10

Expenditures	Description/Examples	Amount Expended
Personnel	Salaries and Wages	
Fringe Benefits		
Equipment and Other Capital Expenditures		\$26,243.05
Materials and Supplies	Office Supplies, Postage, Training	
Professional Service Costs	Contracts, Consultants	
Rental Costs	Office Space, Equipment	
Other	Telephone, Utilities	\$1,041.78
Subgrants		
Indirect Cost		\$156.27
Total Grant Expenditures		\$27,441.10

Ending Funds Balance (Receipts - Expenditures)

This is to certify that I have reviewed the Statement of Grant Receipts and Expenditures submitted herewith and, to the best of my knowledge and belief, said statement represents all financial activities related to the receipt, use and expenditure of funds granted by the State of West Virginia, Department of Health and Human Resources to BURLINGTON UNITED METHODIST FAMILY SERVICES, Inc and that the expenditures reported were for the purposes intended and in compliance with the applicable laws, regulations and terms and conditions of the grant documents. The Statement of Grant Receipts and Expenditures is presented on the (Circle One) Cash/Accrual basis of accounting and is supported by our financial records and related documentation.

Authorized Signature: Sheila Walker, CEO Interim Date: 6-16-09

Printed Name and Title: SHEILA WALKER, CEO Interim

Taken, sworn and subscribed before me this 16 day of June, 2009.

Notary Public Signature: Mary K Cooper

My Commission Expires: May 6, 2018

Revised 03/09

