

**HARRISON COUNTY SENIOR
CITIZENS CENTER, INC.**

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

SEPTEMBER 30, 2012

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INDEPENDENT AUDITOR'S REPORT

The Board of Directors
Harrison County Senior Citizens Center, Inc.
Clarksburg, West Virginia

We have audited the accompanying statement of financial position of Harrison County Senior Citizens Center, Inc. (a nonprofit organization) as of September 30, 2012 and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Harrison County Senior Citizens Center, Inc. as of September 30, 2012, 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 March 16, 2013, on our consideration of Harrison County Senior Citizens Center, 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 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 audit.

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of federal awards and schedule of state awards and other assistance 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 related 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 schedule of federal awards and the schedule of state awards and other assistance are fairly stated in all material respects in relation to the financial statements as a whole.

T. J. ... B. ...

March 16, 2013

HARRISON COUNTY SENIOR CITIZENS CENTER, INC.
STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2012

ASSETS

Current Assets

Cash	\$	308,874	
Accounts receivable		112,868	
Prepaid assets		6,697	
Inventory		<u>2,185</u>	\$ 430,624

Capital assets, net			<u>516,949</u>
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TOTAL ASSETS			<u>\$ 947,573</u>
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LIABILITIES AND NET ASSETS

Current Liabilities

Accounts payable	\$	46,200	
Accrued expenses		29,235	
Accrued compensated absences		<u>19,758</u>	\$ 95,193

Net Assets

Invested in capital assets, net		516,949	
Unrestricted		<u>335,431</u>	<u>852,380</u>

TOTAL LIABILITIES AND NET ASSETS			<u>\$ 947,573</u>
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The accompanying independent auditor's report and notes are integral parts of this statement.

HARRISON COUNTY SENIOR CITIZENS CENTER, INC.
STATEMENT OF ACTIVITY
FOR THE YEAR ENDED SEPTEMBER 30, 2012

Revenues and Support		
Federal financial assistance	\$ 115,342	
State grant allocations	476,186	
City of Clarksburg	18,000	
Harrison County Commission	115,465	
Contributions	14,825	
Meal programs	101,819	
Community service program	327,300	
Interest income	2,854	
Bingo and raffle income	7,612	
Miscellaneous income	<u>11,985</u>	\$ 1,191,388
 Expenses		
Program Services:		
Title III - B	132,206	
Title III - D & III - D Medication Management	17,273	
Titel III - E	59,682	
Lottery life	140,840	
Meals	204,932	
Community service - programs	<u>883,676</u>	<u>1,438,609</u>
 Change in net assets		 (247,221)
 Net assets, beginning		 <u>1,099,601</u>
 Net assets, ending		 <u>\$ 852,380</u>

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

HARRISON COUNTY SENIOR CITIZENS CENTER, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<u>Title</u>	<u>Title</u>	<u>Title</u>	<u>Lottery</u>	<u>Meals</u>	<u>Community</u>	<u>Total</u>
	<u>III-B</u>	<u>III-D & III-D</u> <u>Medication</u> <u>Management</u>	<u>III-E</u>	<u>Life</u>	<u>Program</u>	<u>Service</u> <u>Program</u>	<u>Expenses</u>
Salaries and related expenses	\$ 99,200	\$ -	\$ 56,126	\$ 80,144	\$ 86,343	\$ 510,052	\$ 831,865
Food purchases	-	-	-	-	84,683	-	84,683
Utilities	746	-	-	1,167	-	83,419	85,332
Printing and office supplies	2,429	1,363	-	1,987	-	16,604	22,383
Supplies	-	451	-	-	25,987	14,219	40,657
Repairs and maintenance	13	10,839	13	2,076	-	22,427	35,368
Professional fees	-	-	-	-	-	9,824	9,824
Travel and training	1,222	-	1,484	678	-	13,739	17,123
Automobile expense	18,759	-	-	48,328	209	35	67,331
Insurance	9,837	-	2,059	6,460	-	85,914	104,270
Taxes and licenses	-	-	-	-	-	1,644	1,644
Special events	-	4,620	-	-	7,490	60,396	72,506
Miscellaneous	-	-	-	-	220	6,012	6,232
Depreciation	-	-	-	-	-	59,391	59,391
Total expenses	<u>\$ 132,206</u>	<u>\$ 17,273</u>	<u>\$ 59,682</u>	<u>\$ 140,840</u>	<u>\$ 204,932</u>	<u>\$ 883,676</u>	<u>\$ 1,438,609</u>

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

HARRISON COUNTY SENIOR CITIZENS CENTER, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

Cash Flows From Operating Activities		
Change in net assets	\$	(247,221)
Adjustments to reconcile change in net assets to cash provided by operating activities:		
Depreciation		59,391
(Increase) decrease in :		
Accounts receivable		(36,667)
Prepaid assets		(1,913)
Increase (decrease) in :		
Accounts payable		15,159
Accrued expenses		(17,254)
Accrued compensated absences		(5,470)
Net cash (used in) operating activities		<u>\$ (233,975)</u>
Cash Flows From Investing Activities		
Acquisition of capital assets		<u>(22,832)</u>
Net cash (used in) investing activities		<u>(22,832)</u>
Net increase in cash		(256,807)
Cash at beginning of year		<u>565,681</u>
Cash at end of year		<u>\$ 308,874</u>

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

HARRISON COUNTY SENIOR CITIZENS, INC.
NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

(a) Organization and Nature of Operations

Harrison County Senior Citizens, Inc. (the Organization) provides a variety of social services to the elderly of Harrison County, West Virginia. In-home care is provided to those seniors that are otherwise unable to maintain independent living. Transportation throughout the local community as well as to and from the Senior Center is provided to those seniors who require such services. The Organization is supported by various federal, state, and county governments in addition to contributions from seniors and the local community.

(b) Basis of Accounting and Reporting

The financial statements of the Organization are prepared on the accrual basis of accounting and accordingly reflect all receivables, payables and other accruals.

(c) Basis of Presentation

The financial statements are prepared in accordance with the recommendations of FASB Codification (ASC) 958-205, "Presentation of Financial Statements". Under ASC 958-205, 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.

(d) Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

(e) Income Tax Exemption

The Organization is a not-for-profit organization and is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and, therefore, has no provision for federal income taxes.

All required federal income tax returns for the Organization have been filed up to and including the tax year ended September 30, 2012. The Organization's federal income tax returns for 2011, 2010, and 2009 remain subject to examination by the Internal Revenue Service Center.

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

**HARRISON COUNTY SENIOR CITIZENS, INC.
NOTES TO FINANCIAL STATEMENTS (CONT'D)**

(f) Donated Services

Donated services are recognized as contributions in accordance with FASB Codification (ASC) 958-605, "Revenue Recognition", if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. No services received by the Organization met these requirements.

(g) Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers cash to be cash and cash equivalents. Cash on hand and deposits with banking institutions are considered cash while short-term investments with an original maturity of not more than three months are considered cash equivalents.

Investment risk is categorized as follows:

Interest rate risk – The risk that changes in interest rates will adversely affect the fair value of an investment.

Credit risk – The risk that an issuer or other counterparty to an investment will not fulfill its obligations.

Custodial credit risk – The risk that, in the event of the failure of the counterparty to a transaction, the Organization will not be able to recover the value of investment or collateral securities that are in the possession of an outside party.

(h) Accounts Receivable and Grants Receivable

Uncollectible receivables are eliminated in the fiscal period that the receivables are actually determined to be uncollectible. Management has indicated that the accounts receivable and grants receivable, as shown in the accompanying financial statements, will be collected in full.

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

**HARRISON COUNTY SENIOR CITIZENS, INC.
NOTES TO FINANCIAL STATEMENTS (CONT'D)**

(i) Capital Assets

Capital assets are recorded at cost with depreciation being calculated by the straight line method over the estimated useful lives of the assets as follows:

Vehicles	5 years
Buildings	50 years
Building improvements	50 years
Equipment	5 – 7 years

(j) Compensated Absences

Amounts owed to employees for earned but unused vacation time are accrued as a liability in the statement of financial position. As of September 30, 2012, the Organization had \$19,758 in accrued compensated absences.

2. Deposits and Investments

The Organization's deposits and investments are categorized to give an indication of the level of risk assumed by the Organization at September 30, 2012. The categories are described as follows:

Category 1 - Insured or collateralized with securities held by the Organization or its agent in the Organization's name.

Category 2 - Collateralized with securities held by the pledging financial institution's trust department or agent in the Organization's name.

Category 3 - Uncollateralized.

Deposits

	<u>Balance</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>Amount</u>
Cash	<u>\$ 340,139</u>	<u>\$ 340,139</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 308,874</u>

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

**HARRISON COUNTY SENIOR CITIZENS, INC.
NOTES TO FINANCIAL STATEMENTS (CONT'D)**

3. Capital Assets

Capital asset activity for the year ended September 30, 2012 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Dispositions</u>	<u>Ending Balance</u>
Non-Depreciable assets				
Land	\$ 5,000	\$ -	\$ -	\$ 5,000
Depreciable assets				
Buildings and improvements	536,869	-	-	536,869
Equipment	-	12,264	-	12,264
Vehicles	297,540	10,568	-	308,108
Total assets at historical cost	<u>834,409</u>	<u>22,832</u>	<u>-</u>	<u>857,241</u>
Less: Accumulated depreciation				
Buildings and improvements	102,559	12,371	-	114,930
Equipment	-	2,453	-	2,453
Vehicles	183,342	44,567	-	227,909
Total accumulated depreciation	<u>285,901</u>	<u>59,391</u>	<u>-</u>	<u>345,292</u>
Total depreciable assets, net	<u>548,508</u>	<u>(36,559)</u>	<u>-</u>	<u>511,949</u>
Total capital assets, net	<u>\$ 553,508</u>	<u>\$ (36,559)</u>	<u>\$ -</u>	<u>\$ 516,949</u>

4. Concentration of Risks

The Organization receives a majority of its support from federal and state grants. Any significant reduction in the level of this support could have a material effect on the Organization's programs and activities.

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

**HARRISON COUNTY SENIOR CITIZENS, INC.
NOTES TO FINANCIAL STATEMENTS (CONT'D)**

The Organization purchases meals for seniors from a single vendor. Any significant reduction in the availability or a significant increase in the cost of these goods from this vendor could have a material effect on the Organization's programs and activities.

The Organization is at risk of loss from various torts and suits and mitigates this risk by maintaining insurance with the West Virginia Board of Risk.

5. Accounts Receivable

Accounts receivable consists of the following:

City of Clarksburg	\$	9,000
Fair		9,359
Lighthouse		26,936
Lottery LIFE		37,110
Data Entry (Sams)		809
Federal IIIB		15,008
Federal IIID		417
Medicaid - Personal Care		5,552
Medicaid - Waiver		5,749
Medicaid - Transportation		766
Lighthouse Sliding Scale		1,518
Fair Sliding Scale		215
Interest receivable		<u>429</u>
Total	\$	<u>112,868</u>

6. Subsequent Events

The Organization has considered all subsequent events through March 16, 2013, the date the financial statements were made available.

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

**REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS
PERFORMED IN ACCORDANCE WITH
*GOVERNMENT AUDITING STANDARDS***

The Board of Directors
Harrison County Senior Citizens Center, Inc.
Clarksburg, West Virginia

We have audited the financial statements of Harrison County Senior Citizens Center, Inc. (a nonprofit organization) as of and for the year ended September 30, 2012, and have issued our report thereon dated March 16, 2013. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

Management of Harrison County Senior Citizens Center, Inc. is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Harrison County Senior Citizens Center, 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 Harrison County Senior Citizens Center, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Harrison County Senior Citizens Center, Inc.'s internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and responses we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

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. We consider the deficiencies described as items #12-01 thru #12-06 in the accompanying schedule of findings and responses to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Harrison County Senior Citizens Center, 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*.

We noted certain other matters that we reported to management of Harrison County Senior Citizens Center, Inc. in a separate letter dated March 16, 2013.

Harrison County Senior Citizens Center, Inc.'s responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. We did not audit Harrison County Senior Citizens Center, Inc.'s responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the Board of Directors of the Harrison County Senior Citizens Center, Inc. and federal and state awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

J. Luch · Barbara P. Hill

March 16, 2013

**HARRISON COUNTY SENIOR CITIZENS, INC.
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

#12-01 Segregation of Duties

Criteria: Analysis of the internal control system indicated a lack of segregation of duties.

Condition: Responsibility for approving, executing, and recording transactions and custody of the resulting asset arising from the transaction is not assigned to separate individuals.

Cause: Responsibilities of approval, execution, recording and custody are not distributed among the office staff to the best degree possible. However, we recognize that complete segregation of duties is not economically feasible.

Effect: Because of the failure to segregate duties, internal control elements do not reduce to a relatively low level the risk that irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Recommendation: Responsibilities of approval, executing, recording and custody associated with all financial transactions should be distributed among the accounting staff to the highest degree possible. We recommend that the Board of Directors should remain involved in the financial affairs of the Authority to provide oversight and independent review function.

Entity's Response: This has been a finding each year of the audit and one that we are unable to correct due to the nature of the non-profit and not able to resolve due to the fact that it is not economically feasible at this time.

#12-02 Qualification and Knowledge

Criteria: Internal control should be implemented to the degree possible in recording the entity's financial transactions and the preparation of financial statements.

Condition: Analysis of the internal control system indicated a lack of particular skills, training, and knowledge in the recording of financial transactions or preparation of financial statements. More specifically, this should include all required financial statement presentations and all required financial statement note disclosures.

Cause: Individuals responsible for the accounting and reporting function lack the particular skills, training, and knowledge to apply generally accepted accounting principles in recording the entity's financial transactions or preparing its financial statements.

HARRISON COUNTY SENIOR CITIZENS, INC.
SCHEDULE OF FINDINGS AND RESPONSES (CONT'D)
FOR THE YEAR ENDED SEPTEMBER 30, 2012

Effect: Because of the lack of particular skills, training, and knowledge, internal control elements do not reduce to a relatively low level the risk that irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Recommendation: Individuals responsible for the accounting and reporting function should be trained to apply generally accepted accounting principles in recording the entity's financial transactions or preparing its financial statements. However, we recognize that providing this training is not economically feasible.

Entity's Response: The Organization has hired an individual with an accounting degree.

#12-03 Accrued Leave Advances

Criteria: Internal control should be implemented to the degree possible in maintaining accrued leave schedules and reconciling these schedules each pay period.

Condition: Analysis of the internal control system indicated a lack of oversight with regards to accrued leave hours. More specifically, it was noted that certain employees were advanced leave hours which were not yet earned.

Cause: There is limited oversight with regards to accrued leave.

Effect: Because of the lack of oversight, internal control elements do not reduce to a relatively low level the risk that irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Recommendation: The Organization should put procedures in place to insure accrued leave for employees is monitored on a regular basis.

Entity's Response: The Organization will devote more resources to the oversight function with regards to accrued leave hours.

**HARRISON COUNTY SENIOR CITIZENS, INC.
SCHEDULE OF FINDINGS AND RESPONSES (CONT'D)
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

#12-04 Billing of Incorrect Federal and State Programs

Criteria: Internal control should be implemented to the degree possible in ensuring accurate and timely billings for all programs.

Condition: It was noted during our audit that certain billings were not submitted correctly and on a timely basis.

Cause: The Organization did not follow procedures to ensure that all program billings were submitted correctly and on a timely basis.

Effect: The failure to follow procedures to determine that patient's billings were submitted correctly and on a timely basis results in a delay of inflow of cash. It also results in the Organization having additional time in researching the incorrect billing once the Organization is notified that a particular patient claim has been denied.

Entity's Response: Our reports are identified before they are submitted to the staff member for invoicing with the name of the program and the invoicing dates listed on the form. The Unisys system for Medicaid can be difficult to understand and unfortunately, error can occur in this system with wrong key stroke entries. The Organization has implemented procedures to ensure timely and accurate billings for all programs.

#12-05 Maintenance of Accounting Records

Criteria: Internal control should be implemented to the highest degree possible in maintaining records for all financial transactions.

Condition: Analysis of the internal control system indicated that adequate supporting documentation for accounting records was not maintained.

Cause: The Organization failed to retain all supporting documentation for certain credit card transactions.

Effect: Because the Organization did not maintain adequate supporting documentation, the Organization increases its vulnerability to erroneous financial reporting either by fraud or error.

**HARRISON COUNTY SENIOR CITIZENS, INC.
SCHEDULE OF FINDINGS AND RESPONSES (CONT'D)
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

Recommendation: The Organization should maintain all supporting documentation for its financial transactions, including credit card transactions.

Entity's Response: The Organization is taking steps to obtain proper supporting documentation for items noted. The Organization will maintain all supporting documentation in the future.

12-06 Bank Reconciliations

Criteria: Internal control should be implemented to the degree possible in preparing bank reconciliations.

Condition: Bank reconciliations should always be prepared and reconciled to the general ledger.

Cause: The Organization did not always reconcile bank balances to the general ledger.

Effect: Because of the failure to prepare bank reconciliations, internal control elements do not reduce to a relatively low level, the risk that irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Recommendation: The Organization should prepare and reconcile all bank statements to the general ledger on a monthly basis.

Entity's Response: The Organization will reconcile all bank statements to the general ledger.

HARRISON COUNTY SENIOR CITIZENS CENTER, INC.
 SCHEDULE OF FEDERAL AWARDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2012

<u>Federal Grantor Program</u>	<u>Federal CFDA Number</u>	<u>Grantor Pass-Through Number</u>	<u>Financial Awards Recognized</u>
<i>U.S. Department of Health and Human Services</i>			
Title III - B	93.044	T3 B/D/E	\$ 68,993
Title III - D	93.043	T3 B/D/E	5,106
Title III - E	93.052	T3 B/D/E	<u>41,243</u>
 Total Federal Funds			 <u>\$ 115,342</u>

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

**HARRISON COUNTY SENIOR CITIZENS CENTER, INC.
 SCHEDULE OF STATE AWARDS AND OTHER ASSISTANCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**

State Grantor Program

<u>West Virginia Bureau of Senior Services</u> <u>Through the Bel-O-Mar Regional Council:</u>	<u>Award/Grant No.</u>	<u>Financial</u> <u>Awards</u> <u>Recognized</u>
LIFE	2904	\$ 209,742
Lighthouse	LH21051	145,528
Fair	ALZ21051	41,653
State Matching Funds	N/A	<u>79,263</u>
 Total State Funds		 <u>\$ 476,186</u>

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