

MARION COUNTY SENIOR CITIZENS, INC.

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

SEPTEMBER 30, 2008

INDEX

	Page
Independent Auditor's Report	1-2
Statement of Financial Position	3
Statement of Activity	4
Statement of Functional Expenses	5
Statement of Cash Flows	6
Notes to Financial Statements	7-12
Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	13-16
Schedule of Federal Awards	17
Schedule of State Awards and other Assistance	18



INDEPENDENT AUDITOR'S REPORT

The Board of Directors
Marion County Senior Citizens, Inc.
Fairmont, West Virginia

We have audited the accompanying statement of financial position of Marion County Senior Citizens, Inc. (a nonprofit organization) as of September 30, 2008 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 Marion County Senior Citizens, Inc. as of September 30, 2008, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 21, 2009, on our consideration of Marion County Senior Citizens, 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 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 important for assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of Marion County Senior Citizens, Inc. taken as a whole. The 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 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.

D. Strick & Bawlett, PLLC

February 21, 2009

MARION COUNTY SENIOR CITIZENS, INC.
STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2008

ASSETS

Current Assets	
Cash and cash equivalents	\$ 76,207
Investments	87,086
Grants receivable	37,744
Prepaid expenses	<u>19,894</u> \$ 220,931
Capital assets, net	<u>1,796,865</u>
TOTAL ASSETS	\$ <u>2,017,796</u>

LIABILITIES AND NET ASSETS

Current Liabilities	
Accounts payable	\$ 19,536
Accrued wages	63,581
Accrued taxes	9,072
Unearned revenue	35,598
Accrued compensated absences	<u>16,073</u> \$ 143,860
Net Assets	
Unrestricted	<u>1,873,936</u>
TOTAL LIABILITIES AND NET ASSETS	\$ <u>2,017,796</u>

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

MARION COUNTY SENIOR CITIZENS, INC.
STATEMENT OF ACTIVITY
FOR THE YEAR ENDED SEPTEMBER 30, 2008

Revenue and Support			
Federal financial assistance		\$	297,023
State grant allocations			694,813
Contributions			118,631
Community service program			812,316
Memberships			1,080
Rental income			26,256
Miscellaneous income			1,999
Interest income			455
Gain (loss) on investments			(21,090)
Gain (loss) on disposal of assets			<u>2,000</u>
		\$	<u>1,933,483</u>
 Expenses			
Management and general			352,407
Fundraising			26,455
Program services:			
Title III – B	\$		139,590
Title III – D			8,144
Title III – E			61,096
Title III – C			351,754
Title III – A			17,000
Life			362,597
Community service program			<u>794,113</u>
		<u>1,734,294</u>	<u>2,113,156</u>
Change in net assets			(179,673)
Net assets - beginning			<u>2,053,609</u>
Net assets - ending		\$	<u>1,873,936</u>

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

**MARION COUNTY SENIOR CITIZENS, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2008**

	<u>Title</u> <u>III - B</u>	<u>Title</u> <u>III - D</u>	<u>Title</u> <u>III - E</u>	<u>Title</u> <u>III - C</u>	<u>Title</u> <u>III - A</u>	<u>Life</u>	<u>Community</u> <u>Service</u> <u>Program</u>	<u>Total</u> <u>Program</u> <u>Service</u>	<u>Management</u> <u>and General</u>	<u>Fundraising</u>	<u>Total</u> <u>Expenses</u>
Salaries and related expenses	\$ 116,191	\$ 1,818	\$ 41,852	\$ 123,908	\$ -0-	\$ 266,622	\$ 540,876	\$ 1,091,267	\$ 173,288	\$ -0-	\$ 1,264,555
Food purchases	-0-	-0-	-0-	186,758	17,000	17,273	-0-	221,031	-0-	-0-	221,031
Telephone	-0-	-0-	-0-	2,754	-0-	1,509	-0-	4,263	6,768	-0-	11,031
Utilities	8,441	1,922	4,226	13,209	-0-	6,713	-0-	34,511	1,356	-0-	35,867
Printing and office supplies	-0-	-0-	-0-	9,200	-0-	-0-	-0-	9,200	19,332	-0-	28,532
Supplies	3,257	2,904	1,018	-0-	-0-	3,584	3,830	14,593	-0-	-0-	14,593
Repairs and maintenance	4,000	1,000	-0-	1,121	-0-	5,000	43,454	54,575	4,858	-0-	59,433
Legal fees	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	485	-0-	485
Accounting fees	1,500	-0-	-0-	-0-	-0-	-0-	-0-	1,500	1,500	-0-	3,000
Consulting fees	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	16,500	-0-	16,500
Travel	201	-0-	-0-	-0-	-0-	1,841	51,659	53,701	-0-	-0-	53,701
Automobile expense	-0-	-0-	-0-	-0-	-0-	32,182	-0-	32,182	-0-	-0-	32,182
Transportation and travel club	-0-	-0-	-0-	13,993	-0-	18,873	1,581	34,447	-0-	-0-	34,447
Insurance	6,000	-0-	-0-	-0-	-0-	9,000	11,603	26,603	8,867	-0-	35,470
Fundraisers	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	26,455	26,455
Licenses and permits	-0-	-0-	-0-	811	-0-	-0-	-0-	811	3,016	-0-	3,827
Advertising and promotions	-0-	-0-	-0-	-0-	-0-	-0-	48,925	48,925	-0-	-0-	48,925
Prizes and payouts	-0-	-0-	-0-	-0-	-0-	-0-	14,462	14,462	-0-	-0-	14,462
Rent	-0-	-0-	14,000	-0-	-0-	-0-	-0-	14,000	-0-	-0-	14,000
Postage	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	2,361	-0-	2,361
Training and development	-0-	500	-0-	-0-	-0-	-0-	1,773	2,273	-0-	-0-	2,273
Miscellaneous	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	7,776	-0-	7,776
Depreciation expense	-0-	-0-	-0-	-0-	-0-	-0-	75,950	75,950	25,315	-0-	101,265
Bad debt expense	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	80,985	-0-	80,985
Total expenses	\$ 139,590	\$ 8,144	\$ 61,096	\$ 351,754	\$ 17,000	\$ 362,597	\$ 794,113	\$ 1,734,294	\$ 352,407	\$ 26,455	\$ 2,113,156

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

MARION COUNTY SENIOR CITIZENS, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED SEPTEMBER 30, 2008

Cash Flows From Operating Activities	
Change in net assets	\$ (179,673)
Adjustments to reconcile change in net assets to cash provided by operating activities:	
Depreciation	101,265
Decrease in value of investments	21,090
(Gain) on disposal of assets	(2,000)
(Increase) decrease in:	
Accounts receivable	80,985
Grants receivable	49,982
Prepaid expense	(15,142)
Increase (decrease) in:	
Accounts payable	(61,500)
Accrued wages	63,581
Accrued taxes	9,072
Unearned revenue	35,598
Accrued compensated absences	(54,018)
Net cash provided by operating activities	\$ 49,240
Cash Flows From Capital and Related Financing Activities	
Proceeds from the sale of assets	2,000
Acquisition of capital assets	(126,755)
Net cash (used in) financing activities	(124,755)
Net (decrease) in cash	(75,515)
Cash at beginning of year	<u>151,722</u>
Cash at end of year	\$ <u>76,207</u>

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

MARION COUNTY SENIOR CITIZENS, INC.
NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

(a) Organization and Nature of Operations

Marion County Senior Citizens, Inc. (the Organization) provides a variety of social services to the elderly of Marion 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 Statement of Financial Accounting Standard (SFAS) No. 117, "Financial Statements of Not-for-Profit Organizations." Under SFAS No. 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted.

(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.

(f) Donated Services

Donated services are recognized as contributions in accordance with SFAS No. 116, 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.

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

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

(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.

(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:

Land	None
Vehicles	5 years
Equipment	5-10 years
Buildings and improvements	15-40 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, 2008, the Organization had \$16,073 in accrued compensated absences.

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

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

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, 2008. 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>Bank</u> <u>Balance</u>	<u>Category</u> <u>1</u>	<u>Category</u> <u>2</u>	<u>3</u>	<u>Carrying</u> <u>Amount</u>
Cash	\$ <u>84,528</u>	\$ <u>84,528</u>	\$ <u>-0-</u>	\$ <u>-0-</u>	\$ <u>76,207</u>

Investments

	<u>Category</u> <u>1</u>	<u>Category</u> <u>2</u>	<u>Category</u> <u>3</u>	<u>Market</u> <u>Value</u>	<u>Cost</u>
Mutual Funds	\$ <u>87,086</u>	\$ <u>-0-</u>	\$ <u>-0-</u>	\$ <u>87,086</u>	\$ <u>111,123</u>

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

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

3. Capital Assets

Capital asset activity for the year ended September 30, 2008 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Dispositions</u>	<u>Ending Balance</u>
Non-Depreciable Assets				
Land	\$ <u>283,576</u>	\$ <u>-0-</u>	\$ <u>-0-</u>	\$ <u>283,576</u>
Depreciable Assets				
Buildings and improvements	1,766,180	125,255	-0-	1,891,435
Vehicles	267,533	-0-	3,580	263,953
Equipment	<u>179,810</u>	<u>1,500</u>	<u>-0-</u>	<u>181,310</u>
Total at historical cost	<u>2,213,523</u>	<u>126,755</u>	<u>3,580</u>	<u>2,336,698</u>
Less: Accumulated Depreciation				
Buildings and improvements	416,555	54,551	-0-	471,106
Vehicles	170,896	33,760	3,580	201,076
Equipment	<u>138,273</u>	<u>12,954</u>	<u>-0-</u>	<u>151,227</u>
Total accumulated depreciation	<u>725,724</u>	<u>101,265</u>	<u>3,580</u>	<u>823,409</u>
Total depreciable assets, net	<u>1,487,799</u>	<u>25,490</u>	<u>-0-</u>	<u>1,513,289</u>
Total capital assets, net	\$ <u>1,771,375</u>	\$ <u>25,490</u>	\$ <u>-0-</u>	\$ <u>1,796,865</u>

4. Retirement Program

All employees are eligible to be included in the Organization's retirement program. The defined-contribution plan establishes a simple individual retirement account for each participant. The Organization will match up to 3% of a participating employee's gross wages. The Organization contributed \$10,444 to the employees' retirement accounts during the fiscal year ending September 30, 2008.

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

MARION COUNTY SENIOR CITIZENS, INC.
NOTES TO FINANCIAL STATEMENTS (CONTD)

5. Operating Lease Income

The Organization rents a portion of the Center on a month to month basis and to the public for various events. Total rental income for the year ended September 30, 2008 was \$26,256.

6. Lease Commitments

The Organization rented a building from a local church on a month to month basis for \$2,500 per month. The Organization moved out of that building in March 2008 and moved into a new facility that was purchased and owned by the Marion County Senior Citizens, Inc. Rent expense for this building was \$14,000 for the year ending September 30, 2008.

The Organization also rents various equipment. The cost of that rent expense was \$638 and is included in Office Supplies Expense.

7. Deferred Revenue

The change in the Organization's deferred revenue account for the year ended September 30, 2008, is comprised of the following:

Balance at beginning of year	\$ -0-
Additions:	
FY 2009 advance from supporting agencies	<u>35,598</u>
Balance at end of year	\$ <u>35,598</u>

8. Advertising Costs

The Organization expenses advertising costs as incurred. These costs were included in the financial statements and amounted to \$48,926 for the year ended September 30, 2008.

9. Labor Force Concentration

As of November 27, 2006, all non-administrative employees are members of a local union. The employees and the Organization are subject to a collective bargaining agreement that will expire November 26, 2009. The agreement is expected to be renegotiated at that time.

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

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

10. 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 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.

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. During the fiscal year ended September 30, 2008, the Organization received a Medicaid audit. It is not known if the Organization will be required to repay funds already received from Medicaid for these services and therefore no amounts have been accrued in the financial statements as of September 30, 2008.

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
Marion County Senior Citizens, Inc.
Fairmont, West Virginia

We have audited the financial statements of Marion County Senior Citizens, Inc. (a nonprofit organization) as of and for the year ended September 30, 2008, and have issued our report thereon dated February 21, 2009. 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

In planning and performing our audit, we considered Marion County Senior Citizens, Inc.'s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing an opinion on the effectiveness of Marion County Senior Citizens, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Marion County Senior Citizens, 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 would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned function, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects Marion County Senior Citizens, Inc.'s ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is no more than a remote likelihood that a misstatement of Marion County Senior Citizens, Inc.'s financial statements that is more than inconsequential will not be prevented or detected by Marion County Senior Citizens, Inc.'s internal control. We consider the following deficiencies to be significant deficiencies in internal control over financial reporting.

08-1 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: Responsibility for approval, execution, recording and custody are not distributed among the office staff to the best degree possible. However, complete segregation of duties is not economically feasible.

Effect: Because of the lack of segregated 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 should be distributed among the accounting staff to the degree possible. However, we recognize that complete segregation of duties is not economically feasible.

Entity's Response: To the extent possible, the Organization has segregated its duties. Any further segregation of duties would not be economically feasible

08-2 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 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, as required by generally accepted accounting principles.

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.

Effect: Because of the lack of 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: To the extent possible, the individuals responsible for the accounting reporting function have been trained to perform their assigned duties. It would not be economically feasible for Organization to train its employees to apply generally accepted accounting principles in recording the entity's financial transactions or preparing its financial statements.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by Marion County Senior Citizens, Inc.'s internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, of the significant deficiencies described above, we consider items 08-1 and 08-2 to be material weaknesses.

Compliance and Other Matters

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

The Marion County Senior Citizens, Inc.'s responses to the findings identified in our audit are described above. We did not audit the Marion County Senior Citizens, 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 Marion County Senior Citizens, Inc., management, and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Debra K. Bartlett, PHA

February 21, 2009

MARION COUNTY SENIOR CITIZENS, INC.
 SCHEDULE OF FEDERAL AWARDS
 FOR THE YEAR ENDED SEPTEMBER 30, 2008

<u>Federal Grantor Program</u>	<u>Federal CFDA Number</u>	<u>Grantor Pass-through Number</u>	<u>Financial Awards Recognized</u>
U.S. Department of Health and Human Services			
Title III – B	93.044	T3 B 06-08	\$ 62,065
Title III – D	93.043	T3 B/D/E 07-08	5,218
Title III – E	93.052	T3 E 06-08	34,809
Title III – C	93.045	T3 C 07-08	164,723
Title III – A	93.044	2943	17,000
Alzheimer's Demonstration Grant	93.051	ALZ2823	11,904
Elder Abuse	93.044	EA 07-08	<u>1,304</u>
 Total Federal Funds			 \$ <u>297,023</u>

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

MARION COUNTY SENIOR CITIZENS, INC.
 SCHEDULE OF STATE AWARDS AND OTHER ASSISTANCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2008

State Grantor Program

<u>West Virginia Bureau of Senior Services Through the Bel-O-Mar Regional Council:</u>	<u>Award/Grant No.</u>	<u>Financial Awards Recognized</u>
LIFE	N/A	\$ 362,597
Community Partnership Grant	N/A	110,000
State Matching Funds	N/A	<u>222,216</u>
 Total State Funds		 \$ <u>694,813</u>

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