



Certified Public Accountants, A.C.

**MASON COUNTY ACTION GROUP, INC.**

**Regular Audit  
For the Years Ended September 30, 2021 and 2020**

313 Second St.  
Marietta, OH 45750  
740 373 0056

1907 Grand Central Ave.  
Vienna, WV 26105  
304 422 2203

150 W. Main St., #A  
St. Clairsville, OH 43950  
740 695 1569

1310 Market St., #300  
Wheeling, WV 26003  
304 232 1358

749 Wheeling Ave., #300  
Cambridge, OH 43725  
740 435 3417

[www.perrycpas.com](http://www.perrycpas.com)

MASON COUNTY ACTION GROUP, INC.

Table of Contents

<b>Title</b>	<b>Page</b>
Independent Auditor's Report .....	1
Financial Statements:	
Statements of Financial Position.....	3
Statements of Activities.....	4
Statement of Functional Expenses 2021 .....	5
Statement of Functional Expenses 2020.....	6
Statements of Cash Flows .....	7
Notes to the Financial Statements .....	8
Supplementary Information:	
Schedule of Support, Revenue and Expenses – In-Home Programs .....	12
Schedule of Support, Revenue and Expenses – Nutrition Programs.....	13
Schedule of Support, Revenue and Expenses – Transportation Programs .....	14
Schedule of Support, Revenue and Expenses – Senior Service Programs.....	15
Schedule of Support, Revenue and Expenses – Management and General .....	16
Schedule of Federal and State Awards .....	17
Independent Auditor's 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> .....	18

## INDEPENDENT AUDITOR'S REPORT

April 15, 2022

Mason County Action Group, Inc.  
PO Box 12  
Point Pleasant, WV 25550

To the Board of Directors:

### Report on the Financial Statements

We have audited the accompanying financial statements of **Mason County Action Group, Inc.**, (a non-profit organization) (the Organization) which comprise the statements of financial position as of September 30, 2021 and 2020, and the related statements of activities, functional expenses and cash flows for the years 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 audits. We conducted our audits 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 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 Organization'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 Organization'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.

***Auditor's Responsibility (Continued)***

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 Mason County Action Group, Inc. as of September 30, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

***Other Matters***

***Supplementary Information***

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedules of support, revenues and expenses, and schedule of federal and state awards (pages 12-17) are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated April 15, 2022, on our consideration of the Organization'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 the Organization's internal control over financial reporting and compliance.



**Perry and Associates**  
Certified Public Accountants, A.C.  
Marietta, Ohio

**MASON COUNTY ACTION GROUP, INC.**  
**STATEMENTS OF FINANCIAL POSITION**  
**SEPTEMBER 30, 2021 AND 2020**

	2021	2020
<b>ASSETS</b>		
Current Assets:		
Cash and cash equivalents	\$ 432,877	\$ 398,875
Accounts receivable, net	281,199	163,323
Inventory	4,054	4,398
Prepaid expenses	33,854	26,717
Total current assets	751,984	593,313
Property and equipment:		
Land	6,800	6,800
Buildings	135,804	135,804
Equipment	126,665	126,665
Vehicles	143,388	143,388
Leasehold improvements	139,661	139,661
Total property & equipment	552,318	552,318
Less accumulated depreciation	(507,017)	(498,438)
Net property & equipment	45,301	53,880
Total assets	\$ 797,285	\$ 647,193
 <b>LIABILITIES AND NET ASSETS</b>		
Current liabilities:		
Accounts payable	\$ 11,649	\$ 12,885
Notes payable	-	182,000
Accrued payroll and related taxes	42,558	37,604
Accrued annual leave	35,496	30,126
Total current liabilities	89,703	262,615
Total liabilities	89,703	262,615
Net assets:		
Without donor restrictions	707,582	384,578
Total net assets	707,582	384,578
Total liabilities and net assets	\$ 797,285	\$ 647,193

The accompanying notes are an integral part of the financial statements.

**MASON COUNTY ACTION GROUP, INC.**  
**STATEMENTS OF ACTIVITIES**  
**FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020**

	2021	2020
Support and Revenue:		
Federal grant awards	\$ 202,598	\$ 178,891
State grant awards	1,225,387	1,177,912
Program income	27,370	23,379
Fundraising	-	107
In-kind revenues	29,129	29,718
Cost Share	11,285	17,581
Donations	1,115	11,718
Other income	13,846	26,427
Gain on loan forgiveness	182,000	-
Total support and revenue	1,692,730	1,465,733
Expenses:		
Program expenses:		
In-Home services	720,446	731,278
Senior Services	136,659	152,650
Nutrition	271,045	250,993
Transportation	38,199	41,318
Total program expenses	1,166,349	1,176,239
Supporting services:		
Management and general	203,377	204,713
Fundraising	-	-
Total supporting services	203,377	204,713
Total expenses	1,369,726	1,380,952
Change in net assets	323,004	84,781
Net assets, beginning of year	384,578	299,797
Net assets, end of year	\$ 707,582	\$ 384,578

The accompanying notes are an integral part of the financial statements.

**MASON COUNTY ACTION GROUP, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED SEPTEMBER 30, 2021**

	IN - HOME SERVICES	SENIOR SERVICES	NUTRITION	TRANSPORTATION	TOTAL PROGRAM EXPENSES	MANAGEMENT & GENERAL	TOTAL EXPENSES
<b>EXPENSES</b>							
SALARIES & BENEFITS	\$ 671,551	\$ 75,589	\$ 92,291	\$ 32,486	\$ 871,917	\$ 160,992	\$ 1,032,909
OFFICE SUPPLIES, PRINTING & POSTAGE	7,885	4,804	-	1,150	13,839	3,092	16,931
UTILITIES	7,037	24,098	-	-	31,135	7,558	38,693
RAW FOOD, DISPOSABLES, ETC.	-	-	143,672	-	143,672	-	143,672
TRAVEL & MEETINGS	12,386	-	-	-	12,386	126	12,512
BUILDING REPAIRS & MAINTENANCE	-	2,504	-	-	2,504	610	3,114
VEHICLE FUEL & MAINTENANCE	-	-	15,710	3,316	19,026	3,770	22,796
IN-KIND MATCH	4,243	5,515	19,371	-	29,129	-	29,129
DEPRECIATION	-	-	-	-	-	8,579	8,579
OTHER EXPENSES	17,343	24,148	-	1,250	42,741	18,650	61,391
<b>TOTAL EXPENSES</b>	<b>\$ 720,445</b>	<b>\$ 136,658</b>	<b>\$ 271,044</b>	<b>\$ 38,202</b>	<b>\$ 1,166,349</b>	<b>\$ 203,377</b>	<b>\$ 1,369,726</b>

The accompanying notes are an integral part of the financial statements.

**MASON COUNTY ACTION GROUP, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED SEPTEMBER 30, 2020**

	IN - HOME SERVICES	SENIOR SERVICES	NUTRITION	TRANSPORTATION	TOTAL PROGRAM EXPENSES	MANAGEMENT & GENERAL	TOTAL EXPENSES
<b>EXPENSES</b>							
SALARIES & BENEFITS	\$ 683,280	\$ 78,912	\$ 92,487	\$ 33,855	\$ 888,534	\$ 140,073	\$ 1,028,607
OFFICE SUPPLIES, PRINTING & POSTAGE	12,082	9,645	-	1,374	23,101	6,379	29,480
UTILITIES	-	35,830	-	-	35,830	6,026	41,856
TRAVEL AND MEETINGS	14,573	14	-	-	14,587	2,238	16,825
REPAIRS & MAINTENANCE	-	7,647	-	-	7,647	3,310	10,957
FUEL & MAINTENANCE	-	-	7,208	4,289	11,497	1,698	13,195
FOOD, DISPOSABLES, ETC.	-	-	130,482	-	130,482	-	130,482
IN-KIND MATCH	4,263	6,128	19,327	-	29,718	-	29,718
DEPRECIATION	-	-	-	-	-	18,914	18,914
OTHER EXPENSES	17,080	14,474	1,489	1,800	34,843	26,075	60,918
<b>TOTAL EXPENSES</b>	<b>\$ 731,278</b>	<b>\$ 152,650</b>	<b>\$ 250,993</b>	<b>\$ 41,318</b>	<b>\$ 1,176,239</b>	<b>\$ 204,713</b>	<b>\$ 1,380,952</b>

The accompanying notes are an integral part of the financial statements.



**MASON COUNTY ACTION GROUP, INC.**  
**STATEMENTS OF CASH FLOWS**  
**FOR THE YEARS ENDED SEPTEMBER 30, 2021 AND 2020**

	2021	2020
Cash flows from operating activities:		
Change in net assets	\$ 323,004	\$ 84,781
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	8,579	18,914
Gain on loan forgiveness	(182,000)	-
(Increase) decrease in:		
Accounts receivable	(117,876)	7,505
Inventory	344	456
Prepaid expenses	(7,137)	(5,163)
Increase (decrease) in:		
Accounts payable	(1,236)	482
Accrued payroll and related taxes	4,954	(1,747)
Accrued annual leave	5,370	1,339
Net cash provided (used) by operating activities	34,002	106,567
Cash flows from financing activities:		
Notes Payable	-	182,000
Net cash provided (used) by financing activities	-	182,000
Increase (decrease) in cash and cash equivalents	34,002	288,567
Cash and cash equivalents, beginning of year	398,875	110,308
Cash and cash equivalents, end of year	\$ 432,877	\$ 398,875

The accompanying notes are an integral part of the financial statements.

**MASON COUNTY ACTION GROUP, INC.**  
**Notes to the Financial Statements**  
**For the Years Ended September 30, 2021 and 2020**

**NOTE 1: NATURE OF OPERATIONS**

The mission of Mason County Action Group, Inc. (the Organization) is to provide services to senior citizens and low income individuals in Mason County, WV. The Organization operates two senior citizens centers within Mason County.

**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**Basis of Accounting**

The financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America, except for property and equipment purchased with grant funds. Revenues are reported in the year earned. Costs and expenses are charged against revenues in the year to which the cost is applicable.

**Basis of Presentation**

The Organization has adopted the provisions Financial Accounting Standards Codification 958-205 (FASC 958-205), *Not-for-Profit Entities, Presentation of Financial Statements*. Under FASC 958-205, an organization is required to report information regarding its financial position and activities according to two classes of net assets as follows:

- . Net assets without donor restrictions – Net assets that are not subject to or are no longer subject to donor-imposed stipulations.

Net assets with donor restrictions – Net assets subject to donor-imposed time and/or purpose restrictions.

**Contributions**

Contributions received are recorded as with donor restrictions or without donor restrictions depending on the existence and/or nature of any donor restrictions. Net assets with donor restrictions are reclassified to net assets without donor restrictions upon satisfaction of time or purpose restrictions.

**Contributed Property and Equipment**

Contributed property and equipment are recorded at fair value at the date of donation. If donors stipulate how long the assets must be used, then the contributions are recorded as net assets with donor restrictions. In the absence of such stipulations, contributions of property and equipment are recorded as net assets without donor restrictions.

**Cash and Cash Equivalents**

For purposes of the Statements of Cash Flows, the Organization considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

**Inventory**

Inventory consists of raw food and supplies and are stated at the lower of cost or market determined by the first-in-first-out method.

**MASON COUNTY ACTION GROUP, INC.**  
**Notes to the Financial Statements (Continued)**  
**For the Years Ended September 30, 2021 and 2020**

**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Functional Allocation of Expenses**

The costs of providing the various programs and other activities have been summarized on a functional basis in the Statements of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited. The financial statements report certain categories of expenses that are attributable to more than one grant or program. Therefore, these expenses require allocation on a reasonable basis that is consistently applied.

Methods of Allocations (2 examples):

Costs that benefit more than one grant or program are allocated to those programs as based on the ratio of each program's administrative staff to the total of all such administrative staff. Costs that benefit all programs will be allocated based on the ratio of each program's administrative staff to the total administrative staff.

Costs that benefit all grants or programs will be allocated based on the ratio of square footage used by each grant or program to total square footage as calculated.

**Income Tax Status**

The Organization is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2).

Accounting principles generally accepted in the United States require management to evaluate tax positions taken by the Organization and recognize a tax liability (or asset) if the Organization has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service (IRS). Management has analyzed the tax positions taken by the Organization, and has concluded that as of September 30, 2021, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Organization is subject to routine audits by taxing jurisdictions, however, there are currently no audits for any tax periods in progress. The Organization's Federal Return of Organization Exempt from Income Tax (federal Form 990) for 2018, 2019, and 2020 are subject to examination by the IRS, generally for three years after they were filed.

**Property and Equipment**

All acquisitions of property and equipment and all expenditures for repairs, maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Property and equipment purchased with grant funds are expensed. Depreciation is computed using the straight-line method over the following estimated useful lives:

	<u>Years</u>
Computer and office equipment	3 to 10
Furniture and fixtures	5 to 10
Buildings	27.5

Depreciation expense for the years ended September 30, 2021 and 2020 was \$8,579 and \$18,914, respectively.

**MASON COUNTY ACTION GROUP, INC.**  
**Notes to the Financial Statements (Continued)**  
**For the Years Ended September 30, 2021 and 2020**

**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Use of 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 the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**Accounts Receivable**

Accounts receivable consist of private pay, Medicaid and grants. The Organization determines an allowance for uncollectable receivables based on historical activity.

	<u>2021</u>	<u>2020</u>
Accounts receivable	\$ 309,719	\$ 191,843
Allowance for uncollectable accounts	<u>(28,520)</u>	<u>(28,520)</u>
Accounts receivable, net	<u>\$ 281,199</u>	<u>\$ 163,323</u>

**NOTE 3: LIQUIDITY AND AVAILABILITY OF RESOURCES**

The Organization's financial assets available within one year of the statement of financial position date for general expenditure are as follows:

Cash and Cash Equivalents	\$	432,877
Grants and Other Receivables		281,199
Financial Assets Available Within One Year	<u>\$</u>	<u>714,076</u>

As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

**NOTE 4: CONCENTRATION OF RISK**

The Organization maintains its cash at two financial institutions located in Point Pleasant, West Virginia. Accounts at the institutions are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At September 30, 2021 and 2020, the Organization's entire cash balance was insured.

The Organization is economically dependent on grants from various federal, state and local governments for the operation of its programs, The Organization's ability to receive these grants is somewhat dependent on the national, state and local economy.

**NOTE 5: ACCRUED ANNUAL LEAVE**

Accrued annual leave includes all obligations for vacation leave at the current rate of employee pay. Employees vest in earned but unused vacation leave up to maximum of 120 hours. At September 30, 2021 and 2020 the liability for accrued annual leave totaled \$35,496 and \$30,126, respectively.

**MASON COUNTY ACTION GROUP, INC.**  
**Notes to the Financial Statements (Continued)**  
**For the Years Ended September 30, 2021 and 2020**

**NOTE 6: CONTINGENT LIABILITIES**

The Organization's programs are generally funded by federal, state and local sources, principal of which are programs of the U.S. Department of Health and Human Services and the U.S. Department of Agriculture. Federal and state grants received for specific purposes are subject to audit and review by grantor agencies. Such audits and reviews could result in requests for reimbursements to grantor agencies for expenditures disallowed under the terms of the grants. The amount, if any, of expenditures which may be disallowed by grantor agencies cannot be determined at this time, although management believes such amounts, if any, to be immaterial.

**NOTE 7: RISK MANAGEMENT**

The Organization is exposed to various risks of loss related to torts, theft of, damage to, or destruction of assets, errors and omissions; injuries to employees; employees' health and life; and natural disasters. The Organization manages these risks of loss through the purchase of various insurance policies.

**NOTE 8: PAYCHECK PROTECTION PROGRAM**

Under the Federal CARES Act, Mason County Action Group was awarded a loan from the Small Business Administration (SBA) to continue its operations, and especially to maintain its employment, during the COVID-19 pandemic. This loan totaled \$182,000. If certain conditions are met, the CARES Act will permit the SBA to forgive this loan, resulting in the recognition of income. Mason County Action Group applied for and received this loan forgiveness in Fiscal Year 2021. The gain on loan forgiveness line item on the Statement of Activities represents this forgiveness.

**NOTE 9: SUBSEQUENT EVENTS**

The Organization evaluated subsequent events and transactions that occurred after the date of the statement of net assets up to the date that the financial statements were issued. Management is currently evaluating the impact of the COVID-19 pandemic on the industry and has concluded that while it is reasonably possible that the virus could have a negative effect on the Center's financial position and/or the results of its operations, the specific impact is not readily determinable as of the date of these financial statements. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

MASON COUNTY ACTION GROUP, INC.  
SCHEDULE OF SUPPORT, REVENUE AND EXPENSES - IN-HOME PROGRAMS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	MEDICAID CASE MANAGEMENT	MEDICAID WAIVER	MEDICAID PERSONAL CARE	TITLE III E RESPITE	LIGHTHOUSE	FAIR	LIFE LIGHTHOUSE & FAIR	VETERANS	PRIVATE PAY IN-HOME	TOTAL
<b>REVENUE</b>										
FEDERAL GRANT	\$ -	\$ -	\$ -	\$ 7,242	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,242
STATE GRANT	36,706	451,816	284,459	517	80,756	26,464	7,641	613	-	888,972
IN-KIND	-	-	-	4,243	-	-	-	-	-	4,243
COST SHARE	-	-	-	-	7,760	3,525	-	-	-	11,285
PROGRAM INCOME	-	-	-	-	-	-	-	-	2,016	2,016
OTHER REVENUE	-	-	175	-	-	-	-	-	-	175
<b>TOTAL REVENUE</b>	<b>36,706</b>	<b>451,816</b>	<b>284,634</b>	<b>12,002</b>	<b>88,516</b>	<b>29,989</b>	<b>7,641</b>	<b>613</b>	<b>2,016</b>	<b>913,933</b>
<b>EXPENSES</b>										
SALARIES & BENEFITS	22,608	282,914	222,280	4,164	109,896	28,140	-	333	1,216	671,551
OFFICE SUPPLIES, PRINTING & POSTAGE	967	2,331	2,314	-	1,982	290	-	1	-	7,885
UTILITIES	137	2,296	2,530	-	1,634	440	-	-	-	7,037
TRAVEL AND MEETINGS	-	7,169	2,337	7	2,609	64	-	19	181	12,386
IN-KIND	-	-	-	4,243	-	-	-	-	-	4,243
OTHER EXPENSES	783	6,037	6,329	-	3,528	664	-	2	-	17,343
<b>TOTAL EXPENSES</b>	<b>24,495</b>	<b>300,747</b>	<b>235,790</b>	<b>8,414</b>	<b>119,649</b>	<b>29,598</b>	<b>-</b>	<b>355</b>	<b>1,397</b>	<b>720,445</b>
<b>NET INCOME (LOSS)</b>	<b>\$ 12,211</b>	<b>\$ 151,069</b>	<b>\$ 48,844</b>	<b>\$ 3,588</b>	<b>\$ (31,133)</b>	<b>\$ 391</b>	<b>\$ 7,641</b>	<b>\$ 258</b>	<b>\$ 619</b>	<b>\$ 193,488</b>

MASON COUNTY ACTION GROUP, INC.  
SCHEDULE OF SUPPORT, REVENUE AND EXPENSES - NUTRITION PROGRAMS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	TITLE III C 1	TITLE III C 2	LIFE III C 1 & III C 2	TOTAL
<b>REVENUE</b>				
FEDERAL GRANT	\$ 6,998	\$ 153,182	\$ -	\$ 160,180
STATE GRANT	2,307	153,665	40,778	196,750
IN-KIND	3,874	15,497	-	19,371
PROGRAM INCOME	1,200	23,246	-	24,446
DONATIONS	-	592	-	592
OTHER REVENUE	-	2,936	-	2,936
<b>TOTAL REVENUE &amp; SUPPORT</b>	<b>14,379</b>	<b>349,118</b>	<b>40,778</b>	<b>404,275</b>
<b>EXPENSES</b>				
SALARIES AND BENEFITS	2,769	89,522	-	92,291
VEHICLE FUEL & MAINTENANCE	-	15,710	-	15,710
FOOD, DISPOSABLES	4,504	139,169	-	143,673
IN-KIND	3,874	15,497	-	19,371
<b>TOTAL EXPENSES</b>	<b>11,147</b>	<b>259,898</b>	<b>-</b>	<b>271,045</b>
<b>NET INCOME (LOSS)</b>	<b>\$ 3,232</b>	<b>\$ 89,220</b>	<b>\$ 40,778</b>	<b>\$ 133,230</b>

MASON COUNTY ACTION GROUP, INC.  
SCHEDULE OF SUPPORT, REVENUE AND EXPENSES - TRANSPORTATION PROGRAMS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021

	III B TRANSPORTATION	TOTAL
<b>REVENUE</b>		
FEDERAL GRANT	\$ 24,659	\$ 24,659
STATE GRANT	12,627	12,627
PROGRAM INCOME	908	908
<b>TOTAL REVENUE &amp; SUPPORT</b>	<b>38,194</b>	<b>38,194</b>
<b>EXPENSES</b>		
SALARIES AND BENEFITS	32,478	32,478
OFFICE SUPPLIES, PRINTING & POSTAGE	1,150	1,150
VEHICLE FUEL & MAINTENANCE	3,316	3,316
OTHER EXPENSES	1,250	1,250
<b>TOTAL EXPENSES</b>	<b>38,194</b>	<b>38,194</b>
<b>NET INCOME (LOSS)</b>	<b>\$ -</b>	<b>\$ -</b>



MASON COUNTY ACTION GROUP, INC.  
SCHEDULE OF SUPPORT, REVENUE AND EXPENSES - SENIOR SERVICE PROGRAMS  
FOR THE YEAR SEPTEMBER 30, 2021

	TITLE III B - SR SVCS	TITLE III D	LIFE	SHIP/SMP	TOTAL
<b>REVENUE</b>					
FEDERAL GRANT	\$ 6,017	\$ -	\$ -	\$ 4,500	\$ 10,517
STATE GRANT	-	-	127,039	-	127,039
IN-KIND	5,515	-	-	-	5,515
<b>TOTAL REVENUE &amp; SUPPORT</b>	<b>11,532</b>	<b>-</b>	<b>127,039</b>	<b>4,500</b>	<b>143,071</b>
<b>EXPENSES</b>					
SALARIES & BENEFITS	5,317	-	70,430	(158)	75,589
OFFICE SUPPLIES, PRINTING & POSTAGE	450	-	4,354	-	4,804
UTILITIES	-	-	24,098	-	24,098
BUILDING REPAIRS & MAINTENANCE	-	-	2,504	-	2,504
IN-KIND	5,515	-	-	-	5,515
OTHER EXPENSES	250	-	23,898	-	24,148
<b>TOTAL EXPENSES</b>	<b>11,532</b>	<b>-</b>	<b>125,284</b>	<b>(158)</b>	<b>136,658</b>
<b>NET INCOME (LOSS)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,755</b>	<b>\$ 4,658</b>	<b>\$ 6,413</b>

MASON COUNTY ACTION GROUP, INC.  
 SCHEDULE OF SUPPORT, REVENUE AND EXPENSES - MANAGEMENT & GENERAL  
 FOR THE YEAR ENDED SEPTEMBER 30, 2021

	MANAGEMENT & GENERAL	FUNDRAISING	TOTAL
<b>REVENUE</b>			
DONATIONS	\$ 523	\$ -	\$ 523
OTHER REVENUE	192,734	-	192,734
<b>TOTAL REVENUE &amp; SUPPORT</b>	<b>193,257</b>	<b>-</b>	<b>193,257</b>
<b>EXPENSES</b>			
SALARIES & BENEFITS	160,992	-	160,992
OFFICE SUPPLIES, PRINTING & POSTAGE	3,092	-	3,092
UTILITIES	7,558	-	7,558
TRAVEL AND MEETINGS	126	-	126
BUILDING REPAIRS & MAINTENANCE	610	-	610
VEHICLE FUEL & MAINTENANCE	3,770	-	3,770
DEPRECIATION	8,579	-	8,579
OTHER EXPENSES	18,650	-	18,650
<b>TOTAL EXPENSES</b>	<b>203,377</b>	<b>-</b>	<b>203,377</b>
<b>NET INCOME (LOSS)</b>	<b>\$ (10,120)</b>	<b>\$ -</b>	<b>\$ (10,120)</b>

MASON COUNTY COMMUNITY ACTION GROUP, INC.  
SCHEDULE OF FEDERAL AND STATE AWARDS  
FOR THE YEAR ENDED SEPTEMBER 30, 2021

GRANTOR	AL NUMBER	TERM	FEDERAL AWARD	STATE AWARD	TOTAL FEDERAL & STATE AWARD	IN-KIND MATCH	TOTAL AWARD	TOTAL EXPENSES
METRO AREA AGENCY ON AGING								
TITLE III B	93.044	10/01/2020 - 09/30/2022	\$ 30,676	\$ 12,627	\$ 43,303	\$ 5,515	\$ 48,818	\$ 49,725
TITLE III C	93.045	10/01/2020 - 09/30/2022	160,180	155,971	316,151	19,371	335,522	271,045
TITLE III E	93.052	10/01/2020 - 09/30/2022	7,242	517	7,759	4,243	12,002	8,415
LIFE		07/01/2020 - 06/30/2021	-	180,906	180,906	-	180,906	180,906
LIFE		07/01/2021 - 06/30/2022	-	180,906	180,906	-	180,906	25,129
LIGHTHOUSE & FAIR IN HOME		07/01/2020 - 06/30/2021	-	150,202	150,202	-	150,202	150,202
LIGHTHOUSE & FAIR IN HOME		07/01/2021 - 06/30/2022	-	150,202	150,202	-	150,202	118,621
<b>TOTAL</b>			<b>\$ 198,098</b>	<b>\$ 831,331</b>	<b>\$ 1,029,429</b>	<b>\$ 29,129</b>	<b>\$ 1,058,558</b>	<b>\$ 804,043</b>

**INDEPENDENT AUDITOR'S 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**

April 15, 2022

Mason County Action Group, Inc.  
PO Box 12  
Point Pleasant, WV 25550

To the Board of Directors:

We have audited 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, the financial statements of **Mason County Action Group, Inc.**, (a non-profit organization) (the Organization), which comprise the statement of financial position as of September 30, 2021, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated April 15, 2022.

**Internal Control over Financial Reporting**

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

Tax - Accounting - Audit - Review - Compilation - Agreed Upon Procedure - Consultation - Bookkeeping - Payroll - Litigation Support - Financial Investigations  
Members: American Institute of Certified Public Accountants  
• Ohio Society of CPAs • West Virginia Society of CPAs • Association of Certified Fraud Examiners • Association of Certified Anti-Money Laundering Specialists •

### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Organization'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*.

### **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.



**Perry and Associates**  
Certified Public Accountants, A.C.  
Marietta, Ohio