

TAYLOR COUNTY SENIOR CITIZENS, INC.

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

SEPTEMBER 30, 2012

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INDEPENDENT AUDITOR'S REPORT

The Board of Directors
Taylor County Senior Citizens, Inc.
Grafton, West Virginia

We have audited the accompanying statement of financial position of Taylor County Senior Citizens, 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 Taylor County Senior Citizens, 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 January 30, 2013, on our consideration of Taylor 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 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* 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 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 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.

Derrick . Bantlett . PHC

January 30, 2013

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

ASSETS

Current Assets			
Cash	\$	30,396	
Restricted cash		1,226	
Accounts receivable		138,156	
Prepaid expenses		<u>720</u>	\$ 170,498
			<u>505,369</u>
Capital assets, net			<u>\$ 675,867</u>
TOTAL ASSETS			<u><u>\$ 675,867</u></u>

LIABILITIES AND NET ASSETS

Current Liabilities			
Line of credit	\$	103	
Current portion of long term debt		4,573	
Accounts payable		10,876	
Accrued compensation and taxes		<u>22,898</u>	\$ 38,450
			20,428
Long-term liabilities			
Note payable			20,428
Net Assets			
Temporarily restricted		1,226	
Unrestricted		<u>615,763</u>	<u>616,989</u>
TOTAL LIABILITIES AND NET ASSETS			<u><u>\$ 675,867</u></u>

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

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

Revenues and Support			
Federal financial assistance		\$ 190,495	
State grant allocations		398,762	
Local income		61,164	
Medicaid		523,263	
Program income		44,562	
Community service program		14,016	
Contributions		13,677	
Gain on sale of capital asset		4,524	
Miscellaneous		<u>3,340</u>	\$ 1,253,803
Expenses			
Salaries and related expenses		931,638	
Food purchases		78,462	
Occupancy		25,269	
Travel and vehicle operations		72,369	
Repairs and maintenance		13,745	
Insurance		17,485	
Supplies		10,954	
Refunds		14,807	
Depreciation		35,569	
Interest		965	
Miscellaneous		<u>15,652</u>	1,216,915
			36,888
Change in net assets			<u>580,101</u>
Net assets, beginning			<u>580,101</u>
Net assets, ending			<u><u>\$ 616,989</u></u>

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

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

	<u>Title</u>	<u>Title</u>	<u>Title</u>	<u>Title</u>	<u>In-Home Services</u>			<u>Life</u>	<u>Community</u>	<u>Total</u>
	<u>III-B</u>	<u>III-D</u>	<u>III-E</u>	<u>III-C</u>	<u>Fair</u>	<u>Lighthouse</u>	<u>Transportation</u>	<u>Program</u>	<u>Expenses</u>	
Salaries and related expenses	\$ 40,522	\$ -	\$ 11,858	\$ 65,335	\$ 35,631	\$ 67,291	\$ -	\$ 71,292	\$ 639,709	\$ 931,638
Food purchases	-	-	-	49,773	-	-	-	-	28,689	78,462
Occupancy	1,176	-	-	6,709	-	-	-	12,540	4,844	25,269
Travel and vehicle operations	32,747	-	-	-	5,378	8,271	25,487	486	-	72,369
Repairs and maintenance	931	-	-	1,181	-	-	-	11,633	-	13,745
Insurance	-	-	-	-	-	-	-	17,485	-	17,485
Supplies	250	-	-	-	-	-	-	10,704	-	10,954
Refunds	-	-	-	-	-	-	-	-	14,807	14,807
Depreciation	-	-	-	-	-	-	-	-	35,569	35,569
Interest	-	-	-	-	-	-	-	-	965	965
Miscellaneous	-	1,271	-	7,081	-	-	-	-	7,300	15,652
Total expenses	\$ 75,626	\$ 1,271	\$ 11,858	\$ 130,079	\$ 41,009	\$ 75,562	\$ 25,487	\$ 124,140	\$ 731,883	\$ 1,216,915

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

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

Cash Flows From Operating Activities		
Change in net assets	\$	36,888
Adjustments to reconcile change in net assets to cash provided by operating activities:		
Depreciation		35,569
(Gain) on sale of capital asset		(4,524)
(Increase) decrease in :		
Accounts receivable		29,886
Prepaid expenses		-
Restricted assets		5,298
Increase (decrease) in :		
Bank overdraft		(10,758)
Accounts payable		(16,003)
Accrued compensation and payroll liabilities		<u>(3,752)</u>
Net cash provided by operating activities	\$	72,604
Cash Flows From Capital Investment Activities		
Acquisition of capital assets		(47,734)
Proceeds from sale of capital assets		<u>4,524</u>
Net cash (used in) investing activities		(43,210)
Cash Flows From Financing Activities		
Proceeds from short-term borrowing		17,200
Repayment of short-term borrowing		(42,057)
Proceeds from long-term borrowing		25,310
Repayment of long-term borrowing		<u>(309)</u>
Net cash provided by financing activities		<u>144</u>
Net increase in cash		29,538
Cash at beginning of year		<u>858</u>
Cash at end of year	\$	<u><u>30,396</u></u>
Supplemental Disclosures of Cash Flows:		
Cash paid during the year for:		
Interest		<u><u>\$ 965</u></u>

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

TAYLOR COUNTY SENIOR CITIZENS, INC.
NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

(a) Organization and Nature of Operations

Taylor County Senior Citizens, Inc. (the Organization) provides a variety of social services to the elderly of Taylor 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 also delivers nutritious meals to those individuals in need. 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 therefore, reflect all receivables, payables and other accruals. Accordingly, revenues are recognized when earned and expenses are recognized when incurred.

(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 tax returns for the Organization have been filed up to, and including the tax year ended September 30, 2011. The Organization's federal income tax returns for 2010, 2009, and 2008 remain subject to examination by the Internal Revenue Service ("IRS").

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

**TAYLOR 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

Accounts receivable consists of the following:

Title IIIB	\$ 105
Nutrition – Federal	691
Medicaid Waiver	21,696
Medicaid Van Transport	2,516
Personal Care	18,954
Fair	6,104
Lighthouse	20,648
LIFE	24,321
Veterans Administration	4,083
Property taxes	<u>39,038</u>
Total accounts receivable	\$ <u>138,156</u>

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

**TAYLOR 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
Office furniture and equipment	5-7 years
Kitchen equipment	5 years
Sign	10 years
Building and improvements	10-20 years

2. Deposits and Investments

The Organization's deposits 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.

	<u>Bank</u> <u>Balance</u>	<u>1</u>	<u>Category</u>		<u>3</u>	<u>Carrying</u> <u>Amount</u>
Cash	\$ 52,762	\$ 52,762	\$ -	-	\$ -	\$ 30,396
Restricted cash	<u>1,226</u>	<u>1,226</u>	-	-	-	<u>1,226</u>
	<u>\$ 53,988</u>	<u>\$ 53,988</u>	<u>\$ -</u>	<u>-</u>	<u>\$ -</u>	<u>\$ 31,622</u>

The Organization had no investments as of September 30, 2012.

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

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

Cash is presented in the Statement of Financial Position as follows:

Cash	\$ 30,396
Restricted cash	<u>1,226</u>
Total	\$ <u>31,622</u>

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>
Depreciable assets				
Vehicles	\$ 160,000	\$ 46,430	\$ 43,301	\$ 163,129
Office equipment	74,631	1,304	3,833	72,102
Kitchen Equipment	26,775	-	1,460	25,315
Sign	2,261	-	-	2,261
Buildings and improvements	<u>657,943</u>	<u>-</u>	<u>-</u>	<u>657,943</u>
Total assets at historical cost	<u>921,610</u>	<u>47,734</u>	<u>48,594</u>	<u>920,750</u>
Less: Accumulated depreciation				
Vehicles	135,067	14,974	43,301	106,740
Office equipment	72,309	1,138	3,833	69,614
Kitchen Equipment	23,869	438	1,460	22,847
Sign	2,261	-	-	2,261
Buildings and improvements	<u>194,900</u>	<u>19,019</u>	<u>-</u>	<u>213,919</u>
Total accumulated depreciation	<u>428,406</u>	<u>35,569</u>	<u>48,594</u>	<u>415,381</u>
Total capital assets, net	<u>\$ 493,204</u>	<u>\$ 12,165</u>	<u>\$ -</u>	<u>\$ 505,369</u>

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

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

4. Lease Commitments

The Organization leases a building from the Flemington City Council for the purpose of providing and operating a nutrition program in Flemington, WV. The lease expires on September 30th of each year with the option for the City of Flemington to increase the monthly rental fee by \$300 as long as a written explanation for such an increase is presented to the Organization sixty days prior to the effective date of the increase.

The Organization leases a parcel of land from the West Virginia Department of Transportation for an annual fee of \$720. This land is located adjacent to the Senior Center and is used for parking.

The Organization leases a parcel of land from the Taylor County Commission for a one time fee of \$99. This lease will expire in 2098 with the option to renew.

Total rent expense for the year ending September 30, 2012 was \$4,320 and was included in occupancy expense in the financial statements.

5. Short-Term Debt

The Organization obtained a \$25,000 line of credit from First Community Bank. The line has a variable interest rate which is based on Wall Street Prime Rate plus 1% not to go below 6% or above legal maximum. Expires August 15, 2013.

	<u>Balance at</u> <u>9/30/2011</u>	<u>Additions</u>	<u>Retirements</u>	<u>Balance at</u> <u>9/30/2012</u>
Line of Credit	<u>\$ 24,960</u>	<u>\$ 17,200</u>	<u>\$ 42,057</u>	<u>\$ 103</u>

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

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

6. Long-Term Debt

First Community Bank

Installment obligation, bearing interest of 5.25%, secured by a vehicle,
due in monthly installments of \$481, maturing September 2017. \$ 25,001

Less: Current maturities (4,573)

Non-current maturities \$ 20,428

Future maturities based on current financing arrangements are as follows:

<u>Year ended June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2013	\$ 4,573	\$ 1,204	\$ 5,777
2014	4,819	958	5,777
2015	5,079	698	5,777
2016	5,352	425	5,777
2017	<u>5,178</u>	<u>137</u>	<u>5,315</u>
	\$ <u>25,001</u>	\$ <u>3,422</u>	\$ <u>28,423</u>

7. Advertising Costs

The Organization expenses advertising costs as incurred. These costs were included in miscellaneous expense in the financial statements and amounted to \$331 for the year ended September 30, 2012.

8. Restricted Net Assets

During fiscal year 2011, the Organization received a \$25,000 bequest with donor imposed restrictions that limit its use to providing in-home services to members of the Taylor County Senior Citizens Center. This bequest has been recognized as restricted cash in the Statement of Financial Position. As of September 30, 2012, the balance of restricted cash was \$1,226.

9. Subsequent Events

Management has considered all subsequent events through January 30, 2013, the date the financial statements were made available.

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



Tetrick & Bartlett, PLLC

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Consultants

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**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
Taylor County Senior Citizens, Inc.
Grafton, West Virginia

We have audited the financial statements of Taylor County Senior Citizens, Inc. as of and for the year ended September 30, 2012 and have issued our report thereon dated January 30, 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 Taylor County Senior Citizens, Inc., West Virginia is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Taylor County Senior Citizens, 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 Taylor County Senior Citizens, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Taylor 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 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 and #12-02 in the accompanying schedule of findings and responses to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Taylor 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*.

Taylor County Senior Citizens, Inc.'s responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. We did not audit Taylor 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 management, the Board of Directors of the Taylor County Senior Citizens, 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.

Telrick A. Boudett, PAAC

January 30, 2013

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

#12-01 Segregation of Duties

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

Criteria: Responsibilities of approval, execution, recording and custody associated with all financial transactions should be distributed among the accounting staff to the highest degree possible.

Cause: The Organization has a limited number of employees who are responsible for the approval, execution, recording and custody associated with all financial transactions. This limits the degree to which these responsibilities can be segregated.

Effect: Because of the lack of segregation of 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 should remain involved in the financial affairs of the Organization to provide oversight and independent review functions.

Entity's Response: To the extent possible, the Organization has segregated the responsibilities of approval, execution, recording and custody associated with all financial transactions. Any further segregation of duties would not be economically feasible.

#12-02 Qualification and Knowledge

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.

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

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.

**TAYLOR COUNTY SENIOR CITIZENS, INC.
SCHEDULE OF FINDINGS AND RESPONSES (CONTD)
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

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.

Entity's Response: To the extent possible, the individuals responsible for the accounting reporting function have been trained to perform their assigned duties.

**TAYLOR COUNTY SENIOR CITIZENS, 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	\$ 30,937
Title III - D	93.043	T3 B/D/E	1,042
Title III - E	93.052	T3 B/D/E	7,521
Title III - C Nutrition	93.045	N/A	133,219
Veterans Affairs	64.009	N/A	<u>17,776</u>
 Total Federal Funds			 \$ <u>190,495</u>

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

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

State Grantor Program

<i>West Virginia Bureau of Senior Services</i>		<u>Financial</u>
<u>Through the Upper Potomac Area Agency on Aging:</u>	<u>Award/Grant No.</u>	<u>Awards</u>
		<u>Recognized</u>
LIFE	2904	\$ 171,209
Lighthouse	LH21051	88,749
Fair	ALZ21051	60,758
Shine Program	N/A	4,000
State Matching Funds	N/A	<u>26,296</u>
Total State Funds though the Upper Potomac Area Agency on Aging		351,012
State Community Partnership Grant		<u>47,750</u>
Total State Funds		<u>\$ 398,762</u>

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