

**THE COUNCIL OF SENIOR
TYLER COUNTIANS, INC.**

MIDDLEBOURNE, WV

FINANCIAL STATEMENTS

SEPTEMBER 30, 2009

THE COUNCIL OF SENIOR TYLER COUNTIANS, INC.

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HARTLEY & STRAUB, PLLC

Certified Public Accountants

522 Seventh Street

Moundsville, WV 26041

(304) 843-2228

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
The Council of Senior Tyler Countians, Inc.
Middlebourne, WV

We have audited the accompanying statement of financial position of The Council of Senior Tyler Countians, Inc. (a nonprofit organization) as of September 30, 2009 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 The Council of Senior Tyler Countians, Inc. as of September 30, 2009, 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 May 17, 2010, on our consideration of The Council of Senior Tyler Countians, Inc.'s internal control over financial reporting and on our tests of its compliance with

certain provisions of laws, regulations, contracts, 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.

Moundsville, WV
May 17, 2010

THE COUNCIL OF SENIOR TYLER COUNTIANS, INC.
STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2009

Assets

Current assets:

Cash and cash equivalents	\$ 43,814
Grants receivable	84,247
Prepaid expenses	<u>5,109</u>
Total current assets	<u>133,169</u>

Property and equipment:

Land	82,013
Buildings	181,408
Equipment	57,780
Vehicles	<u>96,312</u>
	417,514
Accumulated depreciation	<u>(204,296)</u>
Total property and equipment	<u>213,218</u>

Total assets **\$ 346,387**

Liabilities and net assets

Current liabilities:

Accounts payable	\$ 26,108
Accrued liabilities	28,667
Short-term loan - Line of credit	13,800
Current portion of long-term debt	<u>10,125</u>
Total current liabilities	<u>78,700</u>

Long-Term Debt, less current portion **61,262**

Net assets:

Unrestricted net assets	<u>206,425</u>
Total net assets	<u>206,425</u>

Total liabilities and net assets **\$ 346,387**

See accompanying notes to financial statements

**THE COUNCIL OF SENIOR TYLER COUNTIANS, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

Revenues, Gains, and Other Support

	<u>Unrestricted</u>
Federal grant revenue	\$ 33,438
Medicaid revenue	114,976
Waiver revenue	72,022
LIFE revenue	181,638
Lighthouse revenue	75,558
Alzheimers revenue	33,139
VA revenue	63,349
Title III-B revenue	11,297
Title III-C revenue	72,608
Other state revenue	16,363
Contributions	85,248
Special events	31,975
Other revenue	3,898
Rental income	11,720
Interest income	<u>459</u>
Total Revenues, Gains, and Other Support	<u>807,686</u>

Expenses and Losses

<u>Program Services</u>	
Title III-B	63,162
Title III-C	117,882
Title III-E	11,970
Medicaid	121,202
Waiver	66,126
LIFE	174,226
Alzheimers	32,332
Lighthouse	70,000
Other programs	72,084
<u>Support Services</u>	
Management and general	<u>59,686</u>
Total Expenses and Losses	<u>788,669</u>
Changes in Net Assets	19,018
Net Assets - Beginning of Year	187,407
Net Assets - End of Year	<u>\$ 206,425</u>

See accompanying notes to financial statements

**THE COUNCIL OF SENIOR TYLER COUNTIANS, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

	←----- Program Services -----→							-----→		Support	Total
	Title IIIB	Title IIIC	Title IIIE	Medicaid	Waiver	LIFE	Alzheimers	Lighthouse	Other Programs	Services Mngt. & General	
<u>FUNCTIONAL EXPENSES</u>											
Salaries and wages	\$ 27,631	\$ 43,215	\$ 8,577	\$ 94,358	\$ 54,611	\$ 115,667	\$ 26,223	\$ 54,746	\$ 56,858	\$ -	\$ 481,886
Payroll taxes & fringes	3,545	8,937	979	14,990	8,439	13,856	3,972	7,851	5,831		68,399
Travel and training	178	209	697	5,344	971	5,480	230	2,485	909	2,833	19,335
Printing and supplies	1,042		55			3,093		138		343	4,671
Communication & utilities	8,429	5,731	1,320	1,139		12,468	614	688	302		30,692
Other expenses	383	1,084		2,325	136	324	280	413	1,040	1,945	7,930
Food purchases		37,123									37,123
Disposable products		7,816									7,816
Transportation expenses	7,836	6,118	272	773		1,377		1,316	3,739		21,431
Interest expense										6,596	6,596
Professional fees										13,761	13,761
Repairs & maintenance	1,147	40				289				42	1,517
Special events										24,506	24,506
Depreciation	3,600	6,249							303	9,509	19,660
Contract services	2,600	660				18,093		140	1,938	150	23,581
Liability insurance	<u>6,772</u>	<u>700</u>	<u>70</u>	<u>2,273</u>	<u>1,968</u>	<u>3,579</u>	<u>1,013</u>	<u>2,223</u>	<u>1,165</u>	<u>0</u>	<u>19,763</u>
Total	\$ <u>63,162</u>	\$ <u>117,882</u>	\$ <u>11,970</u>	\$ <u>121,202</u>	\$ <u>66,126</u>	\$ <u>174,226</u>	\$ <u>32,332</u>	\$ <u>70,000</u>	\$ <u>72,084</u>	\$ <u>59,686</u>	\$ <u>788,669</u>

See accompanying notes to financial statements

**THE COUNCIL OF SENIOR TYLER COUNTIANS, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

Operating activities	
Change in net assets	\$19,018
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	19,660
Contribution of non-cash property	(37,915)
(Increase) Decrease in grant receivable	(25,299)
(Increase) Decrease in prepaid expenses	87
Increase (Decrease) in accounts payable	12,881
Increase (Decrease) in accrued liabilities	(2,921)
Increase (Decrease) in deferred revenue	<u>(30,144)</u>
Net cash provided by operating activities:	<u>(44,632)</u>
Investing activities	
Purchase of equipment and building improvements	<u>(3,183)</u>
Net cash used in investing activities	<u>(3,183)</u>
Financing activities	
Proceeds from short term debt	13,800
Principal payments on long term debt	<u>(12,229)</u>
Net cash used in financing activities	<u>1,571</u>
Net increase in cash and cash equivalents	(46,244)
Cash and cash equivalents as of beginning of year	<u>90,058</u>
Cash and cash equivalents as of end of year	<u>\$43,814</u>

See accompanying notes to financial statements

**THE COUNCIL OF SENIOR TYLER COUNTIANS, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009**

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Organization and Nature of Activities

The Council of Senior Tyler Countians, Inc. (The Council) was formed to study the needs of the aging in Tyler County, West Virginia and to establish and govern those activities deemed necessary in helping to meet their needs. The Council encourages, promotes and aids in establishing all programs and services for the aging and conducts programs of public education on the problems of the aging. Services the Council offers, include providing hot meals to senior citizens, providing home health care services to the elderly, providing transportation services to senior citizens for doctor's appointments and providing social and recreational activities for the elderly.

The Council of Senior Tyler Countians, Inc. is a nonprofit organization as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and state income taxes.

Basis of Accounting

The financial statements for The Council of Senior Tyler Countians, Inc. have been prepared on the accrual basis of accounting. Consequently revenues from grants and other income sources are recognized in the financial statements for the period when the income is earned by the Council as opposed to when the income is actually received. Expenses are recognized in the financial statements for the period when incurred by the Council regardless of when funds are dispensed for payment of the expense.

Public Support and Revenue

Grants and other contributions of cash and other assets are reported as temporarily restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Contributions received with donor-imposed restrictions that are met in the same year in which the contributions are received are classified as unrestricted contributions.

Contributions of donated noncash assets are recorded at their fair values in the period received. Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their values in the period received.

**THE COUNCIL OF SENIOR TYLER COUNTIANS, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES,
CONTINUED**

Estimates

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

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Council considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

Property and Equipment

Property and equipment are capitalized at cost. It is the Council's policy to capitalize expenditures for these items in excess of \$500. Lesser amounts are expensed. Property and equipment are depreciated over estimated useful lives of five to twenty five years using the straight-line method.

Financial Statement Presentation

The Council is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. At September 30, 2009, the Council had no restricted assets.

Risk Management

The Council obtained general, property and casualty, and liability coverage for itself and its employees thru a third party insurance company for its insurable risks. Any loss in excess of the \$1,000,000 policy limit will be borne by the Council. The Council obtained workers' compensation coverage thru a private insurance company for job related injuries. The private insurance company retains the risk related to the compensation of injured employees under the coverage.

NOTE 2 - CONCENTRATIONS

The Council of Senior Tyler Countians, Inc. receives a substantial amount of its support from Federal and State governments. A significant reduction in this support would have a major effect on the Council's programs and activities.

**THE COUNCIL OF SENIOR TYLER COUNTIANS, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009**

NOTE 3 – SIGNIFICANT CONCENTRATION OF CREDIT RISK

The Council of Senior Tyler Countians, Inc. maintains deposit accounts in two commercial banks.

The deposit accounts are secured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At September 30, 2009 deposits in these accounts did not exceed the \$250,000 limit.

NOTE 4 – LONG-TERM DEBT

The Council's long-term debt consists of the following:

Note payable to Union Bank, due in monthly payments of \$307.43, at a interest rate of 6.50%, due 5-3-2011, secured by 2004 Chevrolet Van	\$3,898
Note payable to WesBanco Bank, due in monthly payments of \$743.94, at a interest rate of 7.84%, due 4-14-2026, secured by land and building	64,885
Note payable to GMAC, due in monthly payments of \$366.03, at a interest rate of 8.50%, due 2-11-2010, secured by 2005 Chevrolet Colorado Truck	<u>2,604</u>
Total debt at September 30, 2009	71,387
Less current portion of long-term debt due in next twelve months	<u>(10,125)</u>
Total long-term debt at September 30, 2009	<u>\$61,262</u>

Future scheduled maturities of long-term debt are as follow:

Years ending September 30:	
2010	\$10,125
2011	4,663
2012	4,655
2013	5,033
2014	5,442
Thereafter	<u>41,469</u>
	<u>\$71,387</u>

THE COUNCIL OF SENIOR TYLER COUNTIANS, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2009

NOTE 5 – DONATED SERVICES

The Council receives donated services from unpaid volunteers who assist in special projects. No amounts have been recognized in the statement of activities because the criteria for recognition under SFAS No. 116 have not been satisfied.

NOTE 6 – FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the various programs and activities by the Council have been summarized on a functional basis in the statement of activities and are accounted for in greater detail in the statement of functional of expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

NOTE 7 – SUBSEQUENT EVENTS

Subsequent events are events or transactions that occur during the subsequent event period, which is the period subsequent to the date of the statement of financial position, but before financial statements are issued or are available to be issued. The Council has evaluated subsequent events thru May 17, 2010, the date for which the financial statements were available to be issued and determined that no adjustments were necessary to the financial statements due to subsequent events.

HARTLEY & STRAUB, PLLC

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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*

To the Board of Directors of
The Council of Senior Tyler Countians, Inc.
Middlebourne, WV

We have audited the financial statements of The Council of Senior Tyler Countians, Inc. (a nonprofit organization) as of and for the year ended September 30, 2009 and have issued our report thereon dated May 17, 2010. 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 The Council of Senior Tyler Countians, 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 The Council of Senior Tyler Countians, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

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 *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with accounting principles generally accepted in the United States of America such that there is more than a remote likelihood that a

misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies described in the accompanying schedule of findings and responses as items 2009-01, 2009-02, 2009-03 and 2009-04 to be significant deficiencies in internal control over financial reporting.

A material weakness is a deficiency, or 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.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. However, we believe that the significant deficiencies described above to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether The Council of Senior Tyler Countians, 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 matters that we reported to management of The Council of Senior Tyler Countians, Inc., in a separate letter dated May 17, 2010.

The Council of Senior Tyler Countians, Inc.'s response to the findings identified in our audit is described in the accompanying schedule of findings and responses. We did not audit The Council of Senior Tyler Countians, Inc.'s response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the board of directors, and others within the entity and is not intended to be and should not be used by anyone other than these specified parties.

Moundsville, WV
May 17, 2010

**THE COUNCIL OF SENIOR TYLER COUNTIANS, INC.
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

2009-01

Disbursement Procedure

Condition: During testing of cash disbursements one payment to a vendor was found to be paid based on a monthly statement containing only summarized totals for the month and no exact detail of the specific transactions that occurred.

Criteria: The disbursement of the Council's funds should be based on detailed invoices or similar documents that present specific dates, amounts and descriptions of goods or services received.

Cause: The Council failed to follow the adopted procedures for the disbursing of the entity's funds.

Effect: By not disbursing funds based on a detailed invoice, the Council risks making payments for erroneous or unapproved charges from vendors.

Recommendation: Disbursements of the Council's funds should always be made from detailed invoices not summarized statements. If necessary, vendors should be contacted to obtain duplicate invoices if originals are lost or not received from vendors, rather than paying from a non-detailed vendor statement.

**Management's
Response/Views
Of Responsible
Officials:**

Per the adopted procedures, disbursements will only be made from detailed invoices.

**THE COUNCIL OF SENIOR TYLER COUNTIANS, INC.
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

2009-02

Timely Deposit of Funds Received

Condition: During testing of cash receipts two instances were found where funds received were not deposited timely into the Council's bank account. In one instance funds were held for ten days before being deposited and in another instance funds were held for twenty days before being deposited.

Criteria: Funds received by the Council should be deposited into a bank account no later than one week from when the funds were received.

Cause: The Council failed to follow the adopted procedures for the timely deposit of funds received.

Effect: By not depositing funds on a timely basis, the Council increases the possibility of theft of funds.

Recommendation: Funds received by the Council should be deposited into a bank account as quickly as possible and in no instances should the deposit be more than a week from when the funds were received.

**Management's
Response/Views
Of Responsible
Officials:**

Funds received will be deposited on a timely basis and will not be held for more than one week.

**THE COUNCIL OF SENIOR TYLER COUNTIANS, INC.
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

2009-03

Approval for Disbursement of Funds

Condition: During testing of cash disbursements several instances were found where invoices did not contain evidence of approval for payment before a check was wrote from the Council's bank account for payment of the particular goods or services.

Criteria: Invoices should be reviewed for accuracy and then signed or initialed by the executive director or other designated employee before the financial coordinator prepares a check for the payment of the invoice. This assures that all goods or services contained on the invoice were received and the charges contained on the invoice are valid, before payment is made to the particular vendor.

Cause: The Council failed to follow the adopted procedures for approval of invoices prior to preparation of checks for payment of invoices.

Effect: A lack of written confirmation for approval of payment on an invoice can lead to erroneous payments, duplicate payments and an appearance of a lack of oversight for purchases made by the Council.

Recommendation: Invoices should contain written approval for payment by containing the signature or initials of the Council's personnel responsible for purchasing oversight for that particular area of the Council's operations.

**Management's
Response/Views
Of Responsible
Officials:**

Invoices will contain written evidence of approval for payment prior to the preparation of checks to vendors.

**THE COUNCIL OF SENIOR TYLER COUNTIANS, INC.
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

2009-04

Segregation of Duties

Condition: During the testing of cash receipts and cash disbursements and analysis of the Council's administrative staff's duties, it was noted that the responsibilities for approving, executing and recording transactions and custody of assets arising from transactions are not assigned to different individuals.

Criteria: An integral part of an entity's internal control structure is effective segregation of duties, which involves assigning responsibilities for authorizing transactions, recording transactions and maintaining custody of assets to different individuals, thus reducing the risk of errors or fraud occurring and not being detected.

Cause: The size of the Council's administrative staff precludes adequate segregation of duties.

Effect: The Council's internal control structure elements do not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the financial statements, may occur and not be detected in a timely manner.

Recommendation: The Council should distribute among the administrative staff the duties of approving, executing, recording and maintaining custody of assets to the extent that is feasible and economically practicable. The Council's Board of Directors should remain involved in the financial affairs of the Council to provide oversight and independent review functions of the administrative staff's duties.

**Management's
Response/Views
Of Responsible
Officials:**

The Council will distribute duties as effectively as possible among the administrative staff and the Board of Directors will continue their oversight procedures of financial affairs.

**THE COUNCIL OF SENIOR
TYLER COUNTIANS, INC.
MIDDLEBOURNE, WV**

**COMMUNICATION REGARDING INTERNAL
CONTROL AND COMMUNICATION WITH
THOSE CHARGED WITH GOVERNANCE**

SEPTEMBER 30, 2009

**THE COUNCIL OF SENIOR
TYLER COUNTIANS, INC.
MIDDLEBOURNE, WV**

**COMMUNICATION REGARDING
INTERNAL CONTROL**

SEPTEMBER 30, 2009

HARTLEY & STRAUB, PLLC
Certified Public Accountants
522 Seventh Street
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May 17, 2010

To the Senior Management and
and the Board of Directors of
The Council of Senior Tyler Countians, Inc.
Middlebourne, WV

In planning and performing our audit of the financial statements of The Council of Senior Tyler Countians, Inc. as of and for the year ended September 30, 2009, in accordance with auditing standards generally accepted in the United States of America, we considered The Council of Senior Tyler Countians, Inc.'s internal control over financial reporting (internal control) as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements and 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.

However, during our audit we became aware of a matter that is an opportunity for strengthening internal controls and operating efficiency. The information that follows summarizes our comments and suggestions regarding this matter. A separate report titled *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* dated May 17, 2010 contains our communication of significant deficiencies and material weaknesses in The Council of Senior Tyler Countians, Inc.'s internal control. This letter does not affect our report dated May 17, 2010, on the financial statements of The Council of Senior Tyler Countians, Inc.

We will review the status of these comments during our next audit engagement. We have already discussed many of these comments and suggestions with various Organization personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. Our comment is summarized as follows:

Minutes From Board of Directors Meetings

Upon reviewing the minutes from the board of directors meetings, it was noted that the minutes were not signed by the secretary of the board of directors for the first few months of the fiscal year. It was also noted throughout the fiscal year that the reference in the minutes pertaining to the financial reports that are presented for review at the board meetings, was not consistently reported in the minutes. All board minutes should be signed by the secretary of the board of directors or another designated board member if the secretary is absent for a board meeting. The minutes should contain consistent verbiage each month that financial reports were reviewed at each board meeting and the specific reports reviewed should be attached to the copy of the minutes that is filed in the minute book.

We wish to thank the Executive Director and her staff for their support and assistance during the audit.

This report is intended solely for the information and use of management, the Board of Directors of The Council of Senior Tyler Countians, Inc., and others within the Organization and is not intended to be and should not be used by anyone other than these specified parties.

Moundsville, WV
May 17, 2010

**THE COUNCIL OF SENIOR
TYLER COUNTIANS, INC.**

MIDDLEBOURNE, WV

**COMMUNICATION WITH THOSE
CHARGED WITH GOVERNANCE**

SEPTEMBER 30, 2009

HARTLEY & STRAUB, PLLC

Certified Public Accountants

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May 17, 2010

To the Board of Directors of the
The Council of Senior Tyler Countians, Inc.

We have audited the financial statements of The Council of Senior Tyler Countians, Inc. for the year ended September 30, 2009 and have issued our report thereon dated May 17, 2010. Professional standards require that we provide you with the following information related to our audit.

Our Responsibility under U.S. Generally Accepted Auditing Standards

As stated in our engagement letter dated April 2, 2010, our responsibility, as described by professional standards, is to express an opinion about whether the financial statements prepared by management with your oversight are fairly presented, in all material respects, in conformity with U.S. generally accepted accounting principles. Our audit of the financial statements does not relieve you or management of your responsibilities.

Planned Scope and Timing of the Audit

We performed the audit according to the planned scope and timing previously communicated to you in our meeting about planning matters on April 26, 2010.

Significant Auditing Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by The Council of Senior Tyler Countians, Inc. are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended September 30, 2009. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. There are no significant transactions that have been recognized in the financial statements in a different period than when the transaction occurred.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because

The Council of Senior Tyler Countians, Inc.

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May 17, 2010

of the possibility that future events affecting them may differ significantly from those expected.

The disclosures in the financial statements are neutral, consistent, and clear. Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. See attached schedule of adjustments, both material and immaterial that were made.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 17, 2010

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

The Council of Senior Tyler Countians, Inc.

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Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

This information is intended solely for the use of the Board of Directors and management of The Council of Senior Tyler Countians, Inc. and is not intended to be and should not be used by anyone other than these specified parties.

Sincerely,

Hartley & Straub, PLLC

The Council of Senior Tyler Countians, Inc. - TB
Custom Transaction Detail Report
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Type	Date	Num	Memo	Account	Class	Amount	Balance
Sep 30, 09							
General Journal	09/30/2009	1	To reverse 9/30/08 grants receivable	1095 - Grants Receivable		-58,947.92	-58,947.92
General Journal	09/30/2009	1	To reverse 9/30/08 grants receivable	7300 - Federal Government Revenue	Title III-B	1,155.00	-57,792.92
General Journal	09/30/2009	1	To reverse 9/30/08 grants receivable	7300 - Federal Government Revenue	Title III-C1	2,205.51	-55,587.41
General Journal	09/30/2009	1	To reverse 9/30/08 grants receivable	7300 - Federal Government Revenue	Title III-C2	2,881.80	-52,705.61
General Journal	09/30/2009	1	To reverse 9/30/08 grants receivable	7310 - State Government Revenue	Title III-B	282.99	-52,422.62
General Journal	09/30/2009	1	To reverse 9/30/08 grants receivable	7310 - State Government Revenue	Title III-C1	393.31	-52,029.31
General Journal	09/30/2009	1	To reverse 9/30/08 grants receivable	7310 - State Government Revenue	Title III-C2	402.56	-51,626.75
General Journal	09/30/2009	1	To reverse 9/30/08 grants receivable	7310 - State Government Revenue	Medicaid	11,780.08	-39,846.67
General Journal	09/30/2009	1	To reverse 9/30/08 grants receivable	7310 - State Government Revenue	Waiver	6,121.35	-33,725.32
General Journal	09/30/2009	1	To reverse 9/30/08 grants receivable	7330 - Other Revenue	VA	2,484.00	-31,241.32
General Journal	09/30/2009	1	To reverse 9/30/08 grants receivable	7310 - State Government Revenue	Lighthouse	12,720.00	-18,521.32
General Journal	09/30/2009	1	To reverse 9/30/08 grants receivable	7330 - Other Revenue	Alzheimers	6,132.00	-12,389.32
General Journal	09/30/2009	1	To reverse 9/30/08 grants receivable	7330 - Other Revenue	LIFE	11,859.37	-529.95
General Journal	09/30/2009	1	To reverse 9/30/08 grants receivable	7330 - Other Revenue	LIFE	529.95	0.00
General Journal	09/30/2009	2	To reverse and record prepaid expenses	3100 - Prepaid Expenses		-5,196.00	-5,196.00
General Journal	09/30/2009	2	To reverse and record prepaid expenses	8260 - Commercial Umbrella Policy	Title III-B	3,201.00	-1,995.00
General Journal	09/30/2009	2	To reverse and record prepaid expenses	8330 - Building Maintenance	Title III-B	1,995.00	0.00
General Journal	09/30/2009	2	To reverse and record prepaid expenses	3100 - Prepaid Expenses		5,109.00	5,109.00
General Journal	09/30/2009	2	To reverse and record prepaid expenses	8260 - Commercial Umbrella Policy	Title III-B	-3,159.00	1,950.00
General Journal	09/30/2009	2	To reverse and record prepaid expenses	8330 - Building Maintenance	Title III-B	-1,950.00	0.00
General Journal	09/30/2009	3	To reclass exercise equipment purchased	4040 - Equipment		3,177.45	3,177.45
General Journal	09/30/2009	3	To reclass exercise equipment purchased	8420 - Small Equipment Purchases	Title III-D	-3,177.45	0.00
General Journal	09/30/2009	4	To record acquisition of Head Start Bldg. and Land	4000 - Land		6,420.00	6,420.00
General Journal	09/30/2009	4	To record acquisition of Head Start Bldg. and Land	4010 - Buildings		31,495.00	37,915.00
General Journal	09/30/2009	4	To record acquisition of Head Start Bldg. and Land	7360 - Donations Received	General	-37,915.00	0.00
General Journal	09/30/2009	5	To reverse 6/30/08 accounts payable	8290 - Professional Fees - Accounting	General	-500.00	-500.00
General Journal	09/30/2009	5	To reverse 6/30/08 accounts payable	8400 - Printing, Publications & Dues	Waiver	-323.04	-823.04
General Journal	09/30/2009	5	To reverse 6/30/08 accounts payable	8400 - Printing, Publications & Dues	Medicaid	-323.04	-1,146.08
General Journal	09/30/2009	5	To reverse 6/30/08 accounts payable	8400 - Printing, Publications & Dues	LIFE	-323.04	-1,469.12
General Journal	09/30/2009	5	To reverse 6/30/08 accounts payable	8400 - Printing, Publications & Dues	Title III-B	-323.04	-1,792.16
General Journal	09/30/2009	5	To reverse 6/30/08 accounts payable	8050 - Communications/Utilities	Title III-C1	-131.59	-1,923.75
General Journal	09/30/2009	5	To reverse 6/30/08 accounts payable	8465 - Disposables	Title III-C1	-8.26	-1,932.01
General Journal	09/30/2009	5	To reverse 6/30/08 accounts payable	8470 - Raw Food Costs	Title III-C1	-298.86	-2,230.87
General Journal	09/30/2009	5	To reverse 6/30/08 accounts payable	8200 - Fundraising Expense	Fundraising	-1,123.31	-3,354.18
General Journal	09/30/2009	5	To reverse 6/30/08 accounts payable	8470 - Raw Food Costs	Title III-C1	-1,546.79	-4,900.97

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Type	Date	Num	Memo	Account	Class	Amount	Balance
General Journal	09/30/2009	5	To reverse 6/30/08 accounts payable	8465 · Disposables	Title III-C1	-176.83	-5,077.80
General Journal	09/30/2009	5	To reverse 6/30/08 accounts payable	8400 · Printing, Publications & Dues	Medicaid	-79.98	-5,157.78
General Journal	09/30/2009	5	To reverse 6/30/08 accounts payable	9000 · Other Expenses	Title III-B	-719.15	-5,876.93
General Journal	09/30/2009	5	To reverse 6/30/08 accounts payable	9000 · Other Expenses	Title III-D	-75.00	-5,951.93
General Journal	09/30/2009	5	To reverse 6/30/08 accounts payable	8050 · Communications/Utilities	Title III-C1	-58.37	-6,010.30
General Journal	09/30/2009	5	To reverse 6/30/08 accounts payable	8050 · Communications/Utilities	Title III-B	-236.82	-6,247.12
General Journal	09/30/2009	5	To reverse 6/30/08 accounts payable	8050 · Communications/Utilities	Title III-C2	-236.82	-6,483.94
General Journal	09/30/2009	5	To reverse 6/30/08 accounts payable	8050 · Communications/Utilities	Waiver	-236.82	-6,720.76
General Journal	09/30/2009	5	To reverse 6/30/08 accounts payable	8050 · Communications/Utilities	Medicaid	-236.82	-6,957.58
General Journal	09/30/2009	5	To reverse 6/30/08 accounts payable	8050 · Communications/Utilities	LIFE	-236.82	-7,194.40
General Journal	09/30/2009	5	To reverse 6/30/08 accounts payable	8050 · Communications/Utilities	Title III-C1	-32.35	-7,226.75
General Journal	09/30/2009	5	To reverse 6/30/08 accounts payable	8050 · Communications/Utilities	Title III-B	-32.35	-7,259.10
General Journal	09/30/2009	5	To reverse 6/30/08 accounts payable	8050 · Communications/Utilities	Title III-C2	-32.36	-7,291.46
General Journal	09/30/2009	5	To reverse 6/30/08 accounts payable	8050 · Communications/Utilities	Medicaid	-32.36	-7,323.82
General Journal	09/30/2009	5	To reverse 6/30/08 accounts payable	8050 · Communications/Utilities	LIFE	-32.36	-7,356.18
General Journal	09/30/2009	5	To reverse 6/30/08 accounts payable	8470 · Raw Food Costs	Title III-C1	-50.50	-7,406.68
General Journal	09/30/2009	5	To reverse 6/30/08 accounts payable	8470 · Raw Food Costs	Title III-C1	-90.06	-7,496.74
General Journal	09/30/2009	5	To reverse 6/30/08 accounts payable	8470 · Raw Food Costs	Title III-C1	-336.61	-7,833.35
General Journal	09/30/2009	5	To reverse 6/30/08 accounts payable	8540 · Travel Reimbursements	Lighthouse	-41.70	-7,875.05
General Journal	09/30/2009	5	To reverse 6/30/08 accounts payable	8540 · Travel Reimbursements	Lighthouse	-46.85	-7,921.90
General Journal	09/30/2009	5	To reverse 6/30/08 accounts payable	8470 · Raw Food Costs	Title III-C1	-165.25	-8,087.15
General Journal	09/30/2009	5	To reverse 6/30/08 accounts payable	7310 · State Government Revenue	SHIP	-3,000.00	-11,087.15
General Journal	09/30/2009	5	To reverse 6/30/08 accounts payable	8540 · Travel Reimbursements	Waiver	-299.25	-11,386.40
General Journal	09/30/2009	5	To reverse 6/30/08 accounts payable	8540 · Travel Reimbursements	Medicaid	-689.10	-12,075.50
General Journal	09/30/2009	5	To reverse 6/30/08 accounts payable	8540 · Travel Reimbursements	Lighthouse	-828.00	-12,903.50
General Journal	09/30/2009	5	To reverse 6/30/08 accounts payable	8540 · Travel Reimbursements	Waiver	-81.00	-12,984.50
General Journal	09/30/2009	5	To reverse 6/30/08 accounts payable	8540 · Travel Reimbursements	Medicaid	-22.50	-13,007.00
General Journal	09/30/2009	5	To reverse 6/30/08 accounts payable	8540 · Travel Reimbursements	Lighthouse	-220.50	-13,227.50
General Journal	09/30/2009	5	To reverse 6/30/08 accounts payable	5050 · Accounts Payable		13,227.50	0.00
General Journal	09/30/2009	6	To reclass SHIP income repaid	9000 · Other Expenses	SHIP	-3,000.00	-3,000.00
General Journal	09/30/2009	6	To reclass SHIP income repaid	7310 · State Government Revenue	SHIP	3,000.00	0.00
General Journal	09/30/2009	7	To record other accounts payable	8540 · Travel Reimbursements	General	57.21	57.21
General Journal	09/30/2009	7	To record other accounts payable	8540 · Travel Reimbursements	Alzheimers	29.82	87.03
General Journal	09/30/2009	7	To record other accounts payable	8540 · Travel Reimbursements	LIFE	391.02	478.05
General Journal	09/30/2009	7	To record other accounts payable	8540 · Travel Reimbursements	Lighthouse	352.80	830.85
General Journal	09/30/2009	7	To record other accounts payable	8540 · Travel Reimbursements	Medicaid	718.20	1,549.05

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General Journal	09/30/2009	7	To record other accounts payable	8540 - Travel Reimbursements	VA	91.56	1,640.61
General Journal	09/30/2009	7	To record other accounts payable	8540 - Travel Reimbursements	Waiver	75.60	1,716.21
General Journal	09/30/2009	7	To record other accounts payable	5170 - Employee Insurance Withheld		-305.15	1,411.06
General Journal	09/30/2009	7	To record other accounts payable	5050 - Accounts Payable		-2,224.06	-813.00
General Journal	09/30/2009	7	To record other accounts payable	8200 - Fundraising Expense	Fundraising	813.00	0.00
General Journal	09/30/2009	8	To reclass employee Insurance Withheld	8150 - Fringe Benefits	LIFE	916.57	916.57
General Journal	09/30/2009	8	To reclass employee Insurance Withheld	5170 - Employee Insurance Withheld		-916.57	0.00
General Journal	09/30/2009	9	To adjust accrued payroll taxes	8020 - Wages	LIFE	11.50	11.50
General Journal	09/30/2009	9	To adjust accrued payroll taxes	5080 - State Payroll Tax W/H-Employee	LIFE	-11.50	0.00
General Journal	09/30/2009	9	To adjust accrued payroll taxes	8170 - State Unemployment Tax	LIFE	648.07	648.07
General Journal	09/30/2009	9	To adjust accrued payroll taxes	5240 - Accrued State Unemployment Tax	LIFE	-648.07	0.00
General Journal	09/30/2009	10	To reverse 9/30/08 accrued wages	8020 - Wages	Title III-B	-504.54	-504.54
General Journal	09/30/2009	10	To reverse 9/30/08 accrued wages	8020 - Wages	Title III-B	-1,261.35	-1,765.89
General Journal	09/30/2009	10	To reverse 9/30/08 accrued wages	8020 - Wages	Alzheimers	-2,270.43	-4,036.32
General Journal	09/30/2009	10	To reverse 9/30/08 accrued wages	8020 - Wages	Title III-C1	-252.27	-4,288.59
General Journal	09/30/2009	10	To reverse 9/30/08 accrued wages	8020 - Wages	Title III-C1	-1,513.62	-5,802.21
General Journal	09/30/2009	10	To reverse 9/30/08 accrued wages	8020 - Wages	Title III-E	-252.27	-6,054.48
General Journal	09/30/2009	10	To reverse 9/30/08 accrued wages	8020 - Wages	Waiver	-2,018.16	-8,072.64
General Journal	09/30/2009	10	To reverse 9/30/08 accrued wages	8020 - Wages	Waiver	-1,513.62	-9,586.26
General Journal	09/30/2009	10	To reverse 9/30/08 accrued wages	8020 - Wages	Medicaid	-4,540.86	-14,127.12
General Journal	09/30/2009	10	To reverse 9/30/08 accrued wages	8020 - Wages	Medicaid	-2,774.97	-16,902.09
General Journal	09/30/2009	10	To reverse 9/30/08 accrued wages	8020 - Wages	Lighthouse	-2,522.70	-19,424.79
General Journal	09/30/2009	10	To reverse 9/30/08 accrued wages	8020 - Wages	LIFE	-1,765.89	-21,190.68
General Journal	09/30/2009	10	To reverse 9/30/08 accrued wages	8020 - Wages	LIFE	-1,261.35	-22,452.03
General Journal	09/30/2009	10	To reverse 9/30/08 accrued wages	8020 - Wages	LIFE	-504.54	-22,956.57
General Journal	09/30/2009	10	To reverse 9/30/08 accrued wages	8020 - Wages	LIFE	-2,270.18	-25,226.75
General Journal	09/30/2009	10	To reverse 9/30/08 accrued wages	5500 - Accrued Wages		25,226.75	0.00
General Journal	09/30/2009	11	To record accrued wages	8020 - Wages	Medicaid	88.00	88.00
General Journal	09/30/2009	11	To record accrued wages	8020 - Wages	Alzheimers	316.14	404.14
General Journal	09/30/2009	11	To record accrued wages	8020 - Wages	LIFE	771.84	1,175.98
General Journal	09/30/2009	11	To record accrued wages	8020 - Wages	Lighthouse	662.01	1,837.99
General Journal	09/30/2009	11	To record accrued wages	8020 - Wages	SHIP	90.75	1,928.74
General Journal	09/30/2009	11	To record accrued wages	8020 - Wages	Title III-C1	252.39	2,181.13
General Journal	09/30/2009	11	To record accrued wages	8020 - Wages	Title III-D	16.50	2,197.63
General Journal	09/30/2009	11	To record accrued wages	8020 - Wages	Title III-E	16.01	2,213.64
General Journal	09/30/2009	11	To record accrued wages	8020 - Wages	Title III-B	245.51	2,459.15

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General Journal	09/30/2009	11	To record accrued wages	8020 - Wages	Medicaid	591.36	3,050.51
General Journal	09/30/2009	11	To record accrued wages	8020 - Wages	Lighthouse	9.05	3,059.56
General Journal	09/30/2009	11	To record accrued wages	8020 - Wages	VA	545.74	3,605.30
General Journal	09/30/2009	11	To record accrued wages	8020 - Wages	Waiver	621.42	4,226.72
General Journal	09/30/2009	11	To record accrued wages	8020 - Wages	Waiver	542.69	4,769.41
General Journal	09/30/2009	11	To record accrued wages	8020 - Wages	VA	622.88	5,392.29
General Journal	09/30/2009	11	To record accrued wages	8020 - Wages	Alzheimers	822.75	6,215.04
General Journal	09/30/2009	11	To record accrued wages	8020 - Wages	Title III-C1	1,085.00	7,300.04
General Journal	09/30/2009	11	To record accrued wages	8020 - Wages	Title III-C2	449.50	7,749.54
General Journal	09/30/2009	11	To record accrued wages	8020 - Wages	LIFE	1,348.50	9,098.04
General Journal	09/30/2009	11	To record accrued wages	8020 - Wages	LIFE	116.00	9,214.04
General Journal	09/30/2009	11	To record accrued wages	8020 - Wages	LIFE	551.00	9,765.04
General Journal	09/30/2009	11	To record accrued wages	8020 - Wages	Lighthouse	1,174.38	10,939.42
General Journal	09/30/2009	11	To record accrued wages	8020 - Wages	Medicaid	2,464.89	13,404.31
General Journal	09/30/2009	11	To record accrued wages	8020 - Wages	Title III-B	634.38	14,038.69
General Journal	09/30/2009	11	To record accrued wages	8020 - Wages	Lighthouse	298.25	14,336.94
General Journal	09/30/2009	11	To record accrued wages	8020 - Wages	VA	1,663.88	16,000.82
General Journal	09/30/2009	11	To record accrued wages	8020 - Wages	Waiver	2,631.64	18,632.46
General Journal	09/30/2009	11	To record accrued wages	8160 - Medicare Tax - Company Match	LIFE	134.66	18,767.12
General Journal	09/30/2009	11	To record accrued wages	8160 - Medicare Tax - Company Match	VA	134.66	18,901.78
General Journal	09/30/2009	11	To record accrued wages	8155 - Social Secy Tax - Company Match	LIFE	287.92	19,189.70
General Journal	09/30/2009	11	To record accrued wages	8155 - Social Secy Tax - Company Match	VA	287.92	19,477.62
General Journal	09/30/2009	11	To record accrued wages	8155 - Social Secy Tax - Company Match	Medicaid	287.92	19,765.54
General Journal	09/30/2009	11	To record accrued wages	8155 - Social Secy Tax - Company Match	Title III-C1	287.92	20,053.46
General Journal	09/30/2009	11	To record accrued wages	8170 - State Unemployment Tax	LIFE	279.50	20,332.96
General Journal	09/30/2009	11	To record accrued wages	5500 - Accrued Wages		-20,332.96	0.00
General Journal	09/30/2009	12	To reverse 6/30/08 accrued vacation	8020 - Wages	Medicaid	-460.00	-460.00
General Journal	09/30/2009	12	To reverse 6/30/08 accrued vacation	8020 - Wages	Waiver	-460.00	-920.00
General Journal	09/30/2009	12	To reverse 6/30/08 accrued vacation	8020 - Wages	Lighthouse	-460.00	-1,380.00
General Journal	09/30/2009	12	To reverse 6/30/08 accrued vacation	8020 - Wages	Medicaid	-638.00	-2,018.00
General Journal	09/30/2009	12	To reverse 6/30/08 accrued vacation	8020 - Wages	Waiver	-638.00	-2,656.00
General Journal	09/30/2009	12	To reverse 6/30/08 accrued vacation	8020 - Wages	LIFE	-1,250.00	-3,906.00
General Journal	09/30/2009	12	To reverse 6/30/08 accrued vacation	5505 - Accrued Compensated Absences		3,906.00	0.00
General Journal	09/30/2009	13	To record accrued vacation	8020 - Wages	Title III-B	1,754.00	1,754.00
General Journal	09/30/2009	13	To record accrued vacation	8020 - Wages	Title III-E	32.00	1,786.00
General Journal	09/30/2009	13	To record accrued vacation	8020 - Wages	Title III-C1	587.00	2,373.00

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General Journal	09/30/2009	13	To record accrued vacation	8020 - Wages	Title III-C2	530.00	2,903.00
General Journal	09/30/2009	13	To record accrued vacation	8020 - Wages	Alzheimers	156.00	3,059.00
General Journal	09/30/2009	13	To record accrued vacation	8020 - Wages	Lighthouse	402.00	3,461.00
General Journal	09/30/2009	13	To record accrued vacation	8020 - Wages	Medicaid	342.00	3,803.00
General Journal	09/30/2009	13	To record accrued vacation	8020 - Wages	Waiver	323.00	4,126.00
General Journal	09/30/2009	13	To record accrued vacation	8020 - Wages	VA	156.00	4,282.00
General Journal	09/30/2009	13	To record accrued vacation	8020 - Wages	LIFE	1,004.00	5,286.00
General Journal	09/30/2009	13	To record accrued vacation	5505 - Accrued Compensated Absences		-5,286.00	0.00
General Journal	09/30/2009	14	To reverse 9/30/08 unearned revenue	5600 - Unearned Revenue		30,144.00	30,144.00
General Journal	09/30/2009	14	To reverse 9/30/08 unearned revenue	7310 - State Government Revenue	LIFE	-17,000.00	13,144.00
General Journal	09/30/2009	14	To reverse 9/30/08 unearned revenue	7310 - State Government Revenue	Lighthouse	-7,496.00	5,648.00
General Journal	09/30/2009	14	To reverse 9/30/08 unearned revenue	7330 - Other Revenue	Alzheimers	-4,148.00	1,500.00
General Journal	09/30/2009	14	To reverse 9/30/08 unearned revenue	7310 - State Government Revenue	SHIP	-1,500.00	0.00
General Journal	09/30/2009	15	To adjust note payable balances	6114 - Loan Union Bank		481.24	481.24
General Journal	09/30/2009	15	To adjust note payable balances	6115 - Note Payable - GMAC		-407.14	74.10
General Journal	09/30/2009	15	To adjust note payable balances	8240 - Interest Expense	General	-74.10	0.00
General Journal	09/30/2009	16	To reclass draw on line of credit	6111 - Note Payable - WesBanco		13,800.00	13,800.00
General Journal	09/30/2009	16	To reclass draw on line of credit	6101 - Line of Credit - WesBanco		-13,800.00	0.00
General Journal	09/30/2009	17	To reclass expenses for trips for seniors	8440 - Special Projects	LIFE	-3,496.00	-3,496.00
General Journal	09/30/2009	17	To reclass expenses for trips for seniors	9000 - Other Expenses	LIFE	-100.00	-3,596.00
General Journal	09/30/2009	17	To reclass expenses for trips for seniors	9000 - Other Expenses	LIFE	-200.00	-3,796.00
General Journal	09/30/2009	17	To reclass expenses for trips for seniors	9000 - Other Expenses	LIFE	-502.00	-4,298.00
General Journal	09/30/2009	17	To reclass expenses for trips for seniors	9000 - Other Expenses	LIFE	-841.91	-5,139.91
General Journal	09/30/2009	17	To reclass expenses for trips for seniors	9000 - Other Expenses	LIFE	-7,341.00	-12,480.91
General Journal	09/30/2009	17	To reclass expenses for trips for seniors	8100 - Contract Services	LIFE	12,480.91	0.00
General Journal	09/30/2009	18	To reclass insurance expenses	8260 - Commercial Umbrella Policy	LIFE	828.56	828.56
General Journal	09/30/2009	18	To reclass insurance expenses	8260 - Commercial Umbrella Policy	Medicaid	593.11	1,421.67
General Journal	09/30/2009	18	To reclass insurance expenses	8260 - Commercial Umbrella Policy	Alzheimers	593.11	2,014.78
General Journal	09/30/2009	18	To reclass insurance expenses	8260 - Commercial Umbrella Policy	Waiver	593.11	2,607.89
General Journal	09/30/2009	18	To reclass insurance expenses	8260 - Commercial Umbrella Policy	Lighthouse	593.11	3,201.00
General Journal	09/30/2009	18	To reclass insurance expenses	9000 - Other Expenses	LIFE	-828.56	2,372.44
General Journal	09/30/2009	18	To reclass insurance expenses	9000 - Other Expenses	Medicaid	-593.11	1,779.33
General Journal	09/30/2009	18	To reclass insurance expenses	9000 - Other Expenses	Alzheimers	-593.11	1,186.22
General Journal	09/30/2009	18	To reclass insurance expenses	9000 - Other Expenses	Waiver	-593.11	593.11
General Journal	09/30/2009	18	To reclass insurance expenses	9000 - Other Expenses	Lighthouse	-593.11	0.00
General Journal	09/30/2009	19	To reclass note payable payment	6111 - Note Payable - WesBanco	General	1,487.88	1,487.88

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Type	Date	Num	Memo	Account	Class	Amount	Balance
General Journal	09/30/2009	19	To reclass note payable payment	8950 · Payouts Clearing	General	-1,487.88	0.00
General Journal	09/30/2009	20	To reclass unclassified expenses	8150 · Fringe Benefits		-1,453.23	-1,453.23
General Journal	09/30/2009	20	To reclass unclassified expenses	8150 · Fringe Benefits	Title III-B	87.19	-1,366.04
General Journal	09/30/2009	20	To reclass unclassified expenses	8150 · Fringe Benefits	Title III-E	14.53	-1,351.51
General Journal	09/30/2009	20	To reclass unclassified expenses	8150 · Fringe Benefits	Title III-C1	130.79	-1,220.72
General Journal	09/30/2009	20	To reclass unclassified expenses	8150 · Fringe Benefits	Alzheimers	101.73	-1,118.99
General Journal	09/30/2009	20	To reclass unclassified expenses	8150 · Fringe Benefits	Lighthouse	188.92	-930.07
General Journal	09/30/2009	20	To reclass unclassified expenses	8150 · Fringe Benefits	Medicaid	261.58	-668.49
General Journal	09/30/2009	20	To reclass unclassified expenses	8150 · Fringe Benefits	Waiver	247.05	-421.44
General Journal	09/30/2009	20	To reclass unclassified expenses	8150 · Fringe Benefits	VA	116.26	-305.18
General Journal	09/30/2009	20	To reclass unclassified expenses	8150 · Fringe Benefits	LIFE	247.05	-58.13
General Journal	09/30/2009	20	To reclass unclassified expenses	8150 · Fringe Benefits	LIFE	14.53	-43.60
General Journal	09/30/2009	20	To reclass unclassified expenses	8150 · Fringe Benefits	Transportation	29.07	-14.53
General Journal	09/30/2009	20	To reclass unclassified expenses	8150 · Fringe Benefits	SHIP	14.53	0.00
General Journal	09/30/2009	21	To reclass other revenue	7330 · Other Revenue	LIFE	12,389.32	12,389.32
General Journal	09/30/2009	21	To reclass other revenue	7310 · State Government Revenue	LIFE	-12,389.32	0.00
General Journal	09/30/2009	22	To reclass local government revenue	7320 · Local Government Revenue	Title III-B	101.00	101.00
General Journal	09/30/2009	22	To reclass local government revenue	7320 · Local Government Revenue	Title III-D	25.55	126.55
General Journal	09/30/2009	22	To reclass local government revenue	7320 · Local Government Revenue	Title III-C1	819.46	946.01
General Journal	09/30/2009	22	To reclass local government revenue	7320 · Local Government Revenue	Title III-C2	1,169.75	2,115.76
General Journal	09/30/2009	22	To reclass local government revenue	7360 · Donations Received	Title III-B	-101.00	2,014.76
General Journal	09/30/2009	22	To reclass local government revenue	7360 · Donations Received	Title III-D	-25.55	1,989.21
General Journal	09/30/2009	22	To reclass local government revenue	7360 · Donations Received	Title III-C1	-819.46	1,169.75
General Journal	09/30/2009	22	To reclass local government revenue	7360 · Donations Received	Title III-C2	-1,169.75	0.00
General Journal	09/30/2009	23	To reclass transportation revenue	7310 · State Government Revenue	Transportation	1,363.50	1,363.50
General Journal	09/30/2009	23	To reclass transportation revenue	7310 · State Government Revenue	VA	-1,363.50	0.00
General Journal	09/30/2009	23	To reclass transportation revenue	7310 · State Government Revenue	Title III-B	55.56	55.56
General Journal	09/30/2009	23	To reclass transportation revenue	7310 · State Government Revenue	Title III-D	8.00	63.56
General Journal	09/30/2009	23	To reclass transportation revenue	7310 · State Government Revenue	Transportation	-63.56	0.00
General Journal	09/30/2009	24	To record interest on CDs	3500 · Investments - Short-Term		268.14	268.14
General Journal	09/30/2009	24	To record interest on CDs	7410 · Interest Income	General	-268.14	0.00
General Journal	09/30/2009	25	To record depreciation for FYE 9/30/09	8650 · Depreciation	Title III-C1	3,124.30	3,124.30
General Journal	09/30/2009	25	To record depreciation for FYE 9/30/09	8650 · Depreciation	Title III-C2	3,124.30	6,248.60
General Journal	09/30/2009	25	To record depreciation for FYE 9/30/09	8650 · Depreciation	Title III-B	3,600.00	9,848.60
General Journal	09/30/2009	25	To record depreciation for FYE 9/30/09	8650 · Depreciation	Title III-D	302.61	10,151.21
General Journal	09/30/2009	25	To record depreciation for FYE 9/30/09	8650 · Depreciation	Fundraising	356.86	10,508.07

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Type	Date	Num	Memo	Account	Class	Amount	Balance
General Journal	09/30/2009	25	To record depreciation for FYE 9/30/09	8650 - Depreciation	General	9,152.29	19,660.36
General Journal	09/30/2009	25	To record depreciation for FYE 9/30/09	4220 - Accum. Depr. - Improvements		-2,828.60	16,831.76
General Journal	09/30/2009	25	To record depreciation for FYE 9/30/09	4240 - Accum. Depreciation - Equipment		-2,765.41	14,066.35
General Journal	09/30/2009	25	To record depreciation for FYE 9/30/09	4250 - Accum. Depreciation - Vehicles		-9,848.60	4,217.75
General Journal	09/30/2009	25	To record depreciation for FYE 9/30/09	4210 - Accum. Depreciation - Building		-4,217.75	0.00
General Journal	09/30/2009	26	To adjust note payable - Wesbanco at 9-30-09	8240 - Interest Expense	General	6,580.56	6,580.56
General Journal	09/30/2009	26	To adjust note payable - Wesbanco at 9-30-09	6111 - Note Payable - WesBanco		-6,580.56	0.00
General Journal	09/30/2009	27	To record grants receivable at 9-30-09	1095 - Grants Receivable		84,246.51	84,246.51
General Journal	09/30/2009	27	To record grants receivable at 9-30-09	7310 - State Government Revenue	Lighthouse	-12,608.00	71,638.51
General Journal	09/30/2009	27	To record grants receivable at 9-30-09	7310 - State Government Revenue	Alzheimers	-5,925.50	65,713.01
General Journal	09/30/2009	27	To record grants receivable at 9-30-09	7310 - State Government Revenue	Transportation	-3,613.47	62,099.54
General Journal	09/30/2009	27	To record grants receivable at 9-30-09	7310 - State Government Revenue	Title III-C2	-3,421.00	58,678.54
General Journal	09/30/2009	27	To record grants receivable at 9-30-09	7310 - State Government Revenue	Medicaid	-550.68	58,127.86
General Journal	09/30/2009	27	To record grants receivable at 9-30-09	7310 - State Government Revenue	VA	-1,579.50	56,548.36
General Journal	09/30/2009	27	To record grants receivable at 9-30-09	7310 - State Government Revenue	VA	-4,792.50	51,755.86
General Journal	09/30/2009	27	To record grants receivable at 9-30-09	7310 - State Government Revenue	Medicaid	-9,188.74	42,567.12
General Journal	09/30/2009	27	To record grants receivable at 9-30-09	7310 - State Government Revenue	Waiver	-6,898.28	35,668.84
General Journal	09/30/2009	27	To record grants receivable at 9-30-09	7310 - State Government Revenue	Waiver	-2,721.14	32,947.70
General Journal	09/30/2009	27	To record grants receivable at 9-30-09	7310 - State Government Revenue	Lighthouse	-5,356.00	27,591.70
General Journal	09/30/2009	27	To record grants receivable at 9-30-09	7310 - State Government Revenue	Alzheimers	-3,822.00	23,769.70
General Journal	09/30/2009	27	To record grants receivable at 9-30-09	7310 - State Government Revenue	Transportation	-1,034.48	22,735.22
General Journal	09/30/2009	27	To record grants receivable at 9-30-09	7310 - State Government Revenue	LIFE	-11,805.22	10,930.00
General Journal	09/30/2009	27	To record grants receivable at 9-30-09	7310 - State Government Revenue	LIFE	-605.00	10,325.00
General Journal	09/30/2009	27	To record grants receivable at 9-30-09	7310 - State Government Revenue	VA	-5,130.00	5,195.00
General Journal	09/30/2009	27	To record grants receivable at 9-30-09	7310 - State Government Revenue	VA	-2,065.50	3,129.50
General Journal	09/30/2009	27	To record grants receivable at 9-30-09	7310 - State Government Revenue	Title III-C2	-3,129.50	0.00
Sep 30, 09						0.00	0.00