

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

MIDDLEBOURNE, WV

FINANCIAL STATEMENTS

SEPTEMBER 30, 2011

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, 2011 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, 2011, 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 16, 2012, 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.

Wootley & Adams, PLLC

Moundsville, WV
May 16, 2012

**THE COUNCIL OF SENIOR TYLER COUNTIANS, INC.
STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2011**

Assets

Current assets:

Cash and cash equivalents	\$ 52,140
Grants receivable	55,358
Prepaid expenses	<u>5,587</u>
Total current assets	<u>113,085</u>

Property and equipment:

Land	82,013
Land improvements	28,315
Buildings	282,470
Equipment	115,092
Vehicles	<u>198,312</u>
	706,203
Accumulated depreciation	<u>(269,663)</u>
Total property and equipment	<u>436,540</u>

Total assets **\$ 549,625**

Liabilities and net assets

Current liabilities:

Accounts payable	\$ 31,910
Accrued liabilities	41,231
Current portion of long-term debt	<u>2,896</u>
Total current liabilities	<u>76,037</u>

Long-Term Debt, less current portion **52,273**

Net assets:

Unrestricted net assets	<u>421,315</u>
Total net assets	<u>421,315</u>

Total liabilities and net assets **\$ 549,625**

See accompanying notes to financial statements

**THE COUNCIL OF SENIOR TYLER COUNTIANS, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2011**

Revenues, Gains, and Other Support

	<u>Unrestricted</u>
Federal grant revenue	\$ 32,779
Medicaid revenue	64,339
Waiver revenue	241,484
LIFE revenue	152,684
Lighthouse revenue	64,624
Alzheimers revenue	41,423
VA revenue	30,578
Title III-B revenue	14,960
Title III-C revenue	80,985
Other state revenue	49,925
Contributions	59,794
Special events	12,804
Other revenue	34,828
Rental income	18,720
Interest income	<u>268</u>
Total Revenues, Gains, and Other Support	<u>900,193</u>

Expenses and Losses

Program Services

Title III-B	68,790
Title III-C	146,417
VA	37,580
Medicaid	87,056
Waiver	182,324
LIFE	169,171
Alzheimers	44,449
Lighthouse	76,829
Other programs	30,730

Support Services

Management and general	<u>50,418</u>
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Total Expenses and Losses **893,764**

Changes in Net Assets 6,429

Net Assets - Beginning of Year 414,886

Net Assets - End of Year **\$ 421,315**

See accompanying notes to financial statements

**THE COUNCIL OF SENIOR TYLER COUNTIANS, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2011**

	<----- Program Services ----->									Support Services	
	<u>Title IIIB</u>	<u>Title IIIC</u>	<u>VA</u>	<u>Medicaid</u>	<u>Waiver</u>	<u>LIFE</u>	<u>Alzheimers</u>	<u>Lighthouse</u>	<u>Other Programs</u>	<u>Mngt. & General</u>	<u>Total</u>
<u>FUNCTIONAL EXPENSES</u>											
Salaries and wages	\$ 32,757	\$ 67,586	\$29,007	\$ 66,482	\$ 145,550	\$ 102,693	\$ 35,743	\$ 57,837	\$ 20,099	\$ 0	\$ 557,754
Payroll taxes & fringes	3,207	8,888	3,279	7,129	15,975	13,214	3,928	7,055	2,270	241	65,184
Travel and training	831	122	731	3,173	3,759	5,302	1,085	2,606	496		18,105
Printing and supplies	255	678	118	322	926	396	232	481	1,317	1,350	6,076
Communication & utilities	2,065	6,494	1,308	2,180	4,040	14,163	1,001	2,501	3,126	(332)	36,545
Other expenses		382	450	44	16	2,214	49	83		23,440	26,677
Food purchases		33,826									33,826
Disposable products		9,274	91	178		2,112			71		11,725
Transportation expenses	6,053	3,314				6,049					15,417
Interest expense										1,964	1,964
Professional fees				2,661	2,411					2,154	7,225
Repairs & maintenance	1,536	1,865	534	1,393	1,637	3,736	358	1,011	2,064	(97)	14,037
Special events										2,489	2,489
Depreciation	16,204	7,249								18,126	41,579
Contract services	334	3,857	392	779	861	9,953	308	710	847		18,041
Liability insurance	<u>5,549</u>	<u>2,881</u>	<u>1,671</u>	<u>2,714</u>	<u>7,150</u>	<u>9,338</u>	<u>1,746</u>	<u>4,547</u>	<u>441</u>	<u>1,084</u>	<u>37,120</u>
Total	<u>\$ 68,790</u>	<u>\$ 146,417</u>	<u>\$37,580</u>	<u>\$ 87,056</u>	<u>\$ 182,324</u>	<u>\$ 169,171</u>	<u>\$ 44,449</u>	<u>\$ 76,829</u>	<u>\$ 30,730</u>	<u>\$ 50,418</u>	<u>\$ 893,764</u>

See accompanying notes to financial statements

**THE COUNCIL OF SENIOR TYLER COUNTIANS, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED SEPTEMBER 30, 2011**

Operating activities	
Change in net assets	\$6,429
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	41,579
(Increase) Decrease in grant receivable	10,295
(Increase) Decrease in prepaid expenses	(1,118)
Increase (Decrease) in accounts payable	(20,709)
Increase (Decrease) in accrued liabilities	<u>22,483</u>
Net cash provided by operating activities:	<u>58,959</u>
Investing activities	
Purchase of equipment and building improvements	<u>(117,275)</u>
Net cash used in investing activities	<u>(117,275)</u>
Financing activities	
Proceeds from long term debt	58,869
Principal payments on long term debt	<u>(70,398)</u>
Net cash used in financing activities	<u>(11,529)</u>
Net increase in cash and cash equivalents	(69,846)
Cash and cash equivalents as of beginning of year	<u>121,986</u>
Cash and cash equivalents as of end of year	<u>\$52,140</u>

See accompanying notes to financial statements

**THE COUNCIL OF SENIOR TYLER COUNTIANS, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011**

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, 2011**

**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, 2011, 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, 2011

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, 2011 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 \$465.69, at a interest rate of 5.00%, due 2-17-2026, secured by land and building	<u>55,169</u>
Total debt at September 30, 2011	55,169
Less current portion of long-term debt due in next twelve months	<u>(2,896)</u>
Total long-term debt at September 30, 2011	<u>\$52,273</u>

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

Years ending September 30:	
2012	\$2,896
2013	3,043
2014	3,199
2015	3,363
2016	3,535
Thereafter	<u>39,133</u>
	<u>\$55,169</u>

THE COUNCIL OF SENIOR TYLER COUNTIANS, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2011

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 16, 2012, 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

Certified Public Accountants

522 Seventh Street

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(304) 843-2228

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, 2011 and have issued our report thereon dated May 16, 2012. 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 The Council of Senior Tyler Countians, Inc. is responsible for establishing and maintaining effective 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 2011-01, and 2011-02 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 16, 2012.

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.

W. Hartley & S. S., PLLC

Moundsville, WV
May 16, 2012

**THE COUNCIL OF SENIOR TYLER COUNTIANS, INC.
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED SEPTEMBER 30, 2011**

2011-01

Timely Deposit of Funds Received

Condition: During testing of cash receipts, five instances were found where funds received were not deposited timely into the Council's bank account. In the instances noted, funds were held for fourteen to twenty eight days before being deposited. This condition was also found to exist during our prior year audit.

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, 2011**

2011-02

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. This condition was also found to exist during our prior year audit.

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.**

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

SEPTEMBER 30, 2011

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

**COMMUNICATION REGARDING
INTERNAL CONTROL**

SEPTEMBER 30, 2011

HARTLEY & STRAUB, PLLC
Certified Public Accountants
522 Seventh Street
Moundsville, WV 26041
(304) 843-2228

May 16, 2012

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, 2011, 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 16, 2012 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 16, 2012, 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:

Canceling of Invoices After Payment

Five invoices selected for testing did not contain any documentation on the invoice that the invoice had been paid. After payment of invoices all invoices should be marked or stamped as being paid to prevent duplicate payment of the invoice.

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.

Hartley & Stat, PLLC

Moundsville, WV
May 16, 2012

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

MIDDLEBOURNE, WV

**COMMUNICATION WITH THOSE
CHARGED WITH GOVERNANCE**

SEPTEMBER 30, 2011

HARTLEY & STRAUB, PLLC

Certified Public Accountants

522 Seventh Street

Moundsville, WV 26041

(304) 843-2228

May 16, 2012

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, 2011 and have issued our report thereon dated May 16, 2012. 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 3, 2012, 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 24, 2012.

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, 2011. 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

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 16, 2012

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.

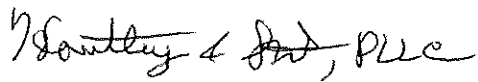
The Council of Senior Tyler Countians, Inc.
Page Three
May 16, 2012

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,

A handwritten signature in cursive script that reads "Hartley & Straub, PLLC".

Hartley & Straub, PLLC

The Council of Senior Tyler Countians, Inc.
 Custom Transaction Detail Report
 September 30, 2011

3:42 PM
 05/03/12
 Accrual Basis

Type	Date	N...	Memo	Account	Class	Amount	Balance
Sep 30, 11							
Gene...	9/30/2011	1	To reverse 9-30-10 entry to adj. to audited balances	1030 · Cash in Bank - Savings		-55.00	-55.00
Gene...	9/30/2011	1	To reverse 9-30-10 entry to adj. to audited balances	1070 · Cash in Bank - Rainy D...		15.22	-39.78
Gene...	9/30/2011	1	To reverse 9-30-10 entry to adj. to audited balances	3200 · Unrestricted Net Assets		-13.37	-53.15
Gene...	9/30/2011	1	To reverse 9-30-10 entry to adj. to audited balances	7410 · Interest Income		-1.85	-55.00
Gene...	9/30/2011	1	To reverse 9-30-10 entry to adj. to audited balances	8375 · Bank Service Charges	General	55.00	0.00
Gene...	9/30/2011	2	To reclass Waiver program income repaid	7800 · program income repay	Waiver	70.00	70.00
Gene...	9/30/2011	2	To reclass Waiver program income repaid	9000 · Other Expenses	Waiver	-70.00	0.00
Gene...	9/30/2011	3	To adjust state tax withheld	5080 · State Tax Withheld		15,358.61	15,358.61
Gene...	9/30/2011	3	To adjust state tax withheld	7310 · State Government Rev...	Waiver	-15,358.61	0.00
Gene...	9/30/2011	3	To adjust state tax withheld	5080 · State Tax Withheld		3,632.00	3,632.00
Gene...	9/30/2011	3	To adjust state tax withheld	8155 · Social Secy Tax - Com...	Title III-B	-196.85	3,435.15
Gene...	9/30/2011	3	To adjust state tax withheld	8155 · Social Secy Tax - Com...	Title III-E	-15.62	3,419.53
Gene...	9/30/2011	3	To adjust state tax withheld	8155 · Social Secy Tax - Com...	Title III-D	-15.25	3,404.28
Gene...	9/30/2011	3	To adjust state tax withheld	8155 · Social Secy Tax - Com...	Title III-C1	-318.53	3,085.75
Gene...	9/30/2011	3	To adjust state tax withheld	8155 · Social Secy Tax - Com...	Title III-C2	-424.94	2,660.81
Gene...	9/30/2011	3	To adjust state tax withheld	8155 · Social Secy Tax - Com...	Alzheimers	-226.27	2,434.54
Gene...	9/30/2011	3	To adjust state tax withheld	8155 · Social Secy Tax - Com...	Lighthouse	-439.47	1,995.07
Gene...	9/30/2011	3	To adjust state tax withheld	8155 · Social Secy Tax - Com...	Medicaid	-494.68	1,500.39
Gene...	9/30/2011	3	To adjust state tax withheld	8155 · Social Secy Tax - Com...	Waiver	-538.26	962.13
Gene...	9/30/2011	3	To adjust state tax withheld	8155 · Social Secy Tax - Com...	VA	-202.30	759.83
Gene...	9/30/2011	3	To adjust state tax withheld	8155 · Social Secy Tax - Com...	LIFE:Office	401.35	1,161.18
Gene...	9/30/2011	3	To adjust state tax withheld	8155 · Social Secy Tax - Com...	LIFE:House...	-44.67	1,116.51
Gene...	9/30/2011	3	To adjust state tax withheld	8155 · Social Secy Tax - Com...	LIFE	-69.01	1,047.50
Gene...	9/30/2011	3	To adjust state tax withheld	8155 · Social Secy Tax - Com...	LIFE:Life M...	-22.88	1,024.62
Gene...	9/30/2011	3	To adjust state tax withheld	8155 · Social Secy Tax - Com...	SHIP	-106.42	918.20
Gene...	9/30/2011	3	To adjust state tax withheld	8155 · Social Secy Tax - Com...	General	-158.37	759.83
Gene...	9/30/2011	4	To reclass unclassified expenses	8540 · Travel Reimbursements	Lighthouse	55.25	815.08
Gene...	9/30/2011	4	To reclass unclassified expenses	8540 · Travel Reimbursements	Medicaid	130.05	945.13
Gene...	9/30/2011	4	To reclass unclassified expenses	8540 · Travel Reimbursements		-55.25	890.88
Gene...	9/30/2011	4	To reclass unclassified expenses	8540 · Travel Reimbursements		-130.05	760.83
Gene...	9/30/2011	4	To reclass unclassified expenses	8335 · Computer Repairs	Waiver	190.99	951.82
Gene...	9/30/2011	4	To reclass unclassified expenses	8335 · Computer Repairs		-190.99	760.83
Gene...	9/30/2011	5	To reclass unclassified other expenses	8200 · Fundraising Expenses	Fundraising	534.69	1,295.52
Gene...	9/30/2011	5	To reclass unclassified other expenses	8540 · Travel Reimbursements	Title III-C1	40.00	1,335.52
Gene...	9/30/2011	5	To reclass unclassified other expenses	9000 · Other Expenses		-574.69	760.83
Gene...	9/30/2011	6	To reclass assets purchased	4040 · Equipment		7,368.25	7,368.25
Gene...	9/30/2011	6	To reclass assets purchased	8370 · Postage Cost	General	-118.70	7,249.55
Gene...	9/30/2011	6	To reclass assets purchased	8420 · Small Equipment Purc...	Title III-D	-1,295.00	5,954.55
Gene...	9/30/2011	6	To reclass assets purchased	4020 · Building Improvements		13,400.00	19,354.55
Gene...	9/30/2011	6	To reclass assets purchased	5050 · Accounts Payable		-13,400.00	5,954.55
Gene...	9/30/2011	6	To reclass assets purchased	4050 · Vehicles		26,251.20	32,205.75
Gene...	9/30/2011	6	To reclass assets purchased	7310 · State Government Rev...	General	-26,251.20	5,954.55
Gene...	9/30/2011	6	To reclass assets purchased	8420 · Small Equipment Purc...	General	-4,120.44	1,834.11
Gene...	9/30/2011	6	To reclass assets purchased	8420 · Small Equipment Purc...	Title III-D	-748.11	1,086.00
Gene...	9/30/2011	6	To reclass assets purchased	8420 · Small Equipment Purc...	Title III-C1	-543.00	543.00
Gene...	9/30/2011	6	To reclass assets purchased	8420 · Small Equipment Purc...	Title III-D	-543.00	0.00
Gene...	9/30/2011	7	To reclass benches for greenhouse	4020 · Building Improvements	Fundraising	69.16	69.16
Gene...	9/30/2011	7	To reclass benches for greenhouse	4020 · Building Improvements	Fundraising	-69.16	0.00
Gene...	9/30/2011	8	To record depreciation	8125 · Depreciation Expense	General	41,578.66	41,578.66
Gene...	9/30/2011	8	To record depreciation	4205 · Accum. Depr.-Land Im...		-1,887.67	39,690.99
Gene...	9/30/2011	8	To record depreciation	4210 · Acc Depr - Buildings		-4,427.75	35,263.24
Gene...	9/30/2011	8	To record depreciation	4220 · Acc Depr - Bldg Improv...		-5,254.12	30,009.12

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Gene...	9/30/2011	8	To record depreciation	4240 · Acc Depr - Equipment		-6,556.02	23,453.10
Gene...	9/30/2011	8	To record depreciation	4250 · Acc Depr - Vehicles		-23,453.10	0.00
Gene...	9/30/2011	9	To reverse prior year's grant receivable	7310 · State Government Rev...	Lighthouse	9,664.00	9,664.00
Gene...	9/30/2011	9	To reverse prior year's grant receivable	7310 · State Government Rev...	Alzheimers	3,710.00	13,374.00
Gene...	9/30/2011	9	To reverse prior year's grant receivable	7310 · State Government Rev...	Medicaid	7,610.48	20,984.48
Gene...	9/30/2011	9	To reverse prior year's grant receivable	7310 · State Government Rev...	Title III-C2	2,746.71	23,731.19
Gene...	9/30/2011	9	To reverse prior year's grant receivable	7310 · State Government Rev...	VA	7,998.75	31,729.94
Gene...	9/30/2011	9	To reverse prior year's grant receivable	7310 · State Government Rev...	Waiver	16,900.91	48,630.85
Gene...	9/30/2011	9	To reverse prior year's grant receivable	7310 · State Government Rev...	LIFE	17,022.09	65,652.94
Gene...	9/30/2011	9	To reverse prior year's grant receivable	1095 · Grants Receivable		-65,652.94	0.00
Gene...	9/30/2011	10	To record grants receivable	1095 · Grants Receivable		55,357.98	55,357.98
Gene...	9/30/2011	10	To record grants receivable	7300 · Federal Government R...	Alzheimers	-3,381.00	51,976.98
Gene...	9/30/2011	10	To record grants receivable	7300 · Federal Government R...	Title III-D	-71.50	51,905.48
Gene...	9/30/2011	10	To record grants receivable	7310 · State Government Rev...	Waiver	-21,825.61	30,079.87
Gene...	9/30/2011	10	To record grants receivable	7310 · State Government Rev...	Medicaid	-3,189.38	26,890.49
Gene...	9/30/2011	10	To record grants receivable	7310 · State Government Rev...	VA	-2,700.00	24,190.49
Gene...	9/30/2011	10	To record grants receivable	7310 · State Government Rev...	Lighthouse	-3,656.00	20,534.49
Gene...	9/30/2011	10	To record grants receivable	7310 · State Government Rev...	Title III-C2	-777.20	19,757.29
Gene...	9/30/2011	10	To record grants receivable	7310 · State Government Rev...	Title III-C1	-559.58	19,197.71
Gene...	9/30/2011	10	To record grants receivable	7310 · State Government Rev...	LIFE	-19,197.71	0.00
Gene...	9/30/2011	11	To reverse prior year's prepaid expenses	8260 · Commercial Umbrella ...	LIFE	99.51	99.51
Gene...	9/30/2011	11	To reverse prior year's prepaid expenses	8260 · Commercial Umbrella ...	Title III-B	875.00	974.51
Gene...	9/30/2011	11	To reverse prior year's prepaid expenses	8260 · Commercial Umbrella ...	Title III-C1	133.81	1,108.32
Gene...	9/30/2011	11	To reverse prior year's prepaid expenses	8260 · Commercial Umbrella ...	Title III-C2	224.00	1,332.32
Gene...	9/30/2011	11	To reverse prior year's prepaid expenses	8260 · Commercial Umbrella ...	Alzheimers	154.17	1,486.49
Gene...	9/30/2011	11	To reverse prior year's prepaid expenses	8260 · Commercial Umbrella ...	Lighthouse	354.90	1,841.39
Gene...	9/30/2011	11	To reverse prior year's prepaid expenses	8260 · Commercial Umbrella ...	Medicaid	389.81	2,231.20
Gene...	9/30/2011	11	To reverse prior year's prepaid expenses	8260 · Commercial Umbrella ...	Title III-D	8.73	2,239.93
Gene...	9/30/2011	11	To reverse prior year's prepaid expenses	8260 · Commercial Umbrella ...	VA	238.54	2,478.47
Gene...	9/30/2011	11	To reverse prior year's prepaid expenses	8260 · Commercial Umbrella ...	Waiver	430.53	2,909.00
Gene...	9/30/2011	12	To record prepaid expenses	3100 · Prepaid Expenses		-2,909.00	0.00
Gene...	9/30/2011	12	To record prepaid expenses	3100 · Prepaid Expenses		3,117.00	3,117.00
Gene...	9/30/2011	12	To record prepaid expenses	8260 · Commercial Umbrella ...	Title III-B	-168.94	2,948.06
Gene...	9/30/2011	12	To record prepaid expenses	8260 · Commercial Umbrella ...	Title III-E	-13.40	2,934.66
Gene...	9/30/2011	12	To record prepaid expenses	8260 · Commercial Umbrella ...	Title III-D	-13.09	2,921.57
Gene...	9/30/2011	12	To record prepaid expenses	8260 · Commercial Umbrella ...	Title III-C1	-273.36	2,648.21
Gene...	9/30/2011	12	To record prepaid expenses	8260 · Commercial Umbrella ...	Title III-C2	-364.69	2,283.52
Gene...	9/30/2011	12	To record prepaid expenses	8260 · Commercial Umbrella ...	Alzheimers	-194.19	2,089.33
Gene...	9/30/2011	12	To record prepaid expenses	8260 · Commercial Umbrella ...	Lighthouse	-377.16	1,712.17
Gene...	9/30/2011	12	To record prepaid expenses	8260 · Commercial Umbrella ...	Medicaid	-424.54	1,287.63
Gene...	9/30/2011	12	To record prepaid expenses	8260 · Commercial Umbrella ...	Waiver	-461.94	825.69
Gene...	9/30/2011	12	To record prepaid expenses	8260 · Commercial Umbrella ...	VA	-173.62	652.07
Gene...	9/30/2011	12	To record prepaid expenses	8260 · Commercial Umbrella ...	LIFE:Office	-307.65	344.42
Gene...	9/30/2011	12	To record prepaid expenses	8260 · Commercial Umbrella ...	LIFE:House...	-38.34	306.08
Gene...	9/30/2011	12	To record prepaid expenses	8260 · Commercial Umbrella ...	LIFE:In-Ho...	-59.22	246.86
Gene...	9/30/2011	12	To record prepaid expenses	8260 · Commercial Umbrella ...	LIFE:Life M...	-19.64	227.22
Gene...	9/30/2011	12	To record prepaid expenses	8260 · Commercial Umbrella ...	SHIP	-91.33	135.89
Gene...	9/30/2011	12	To record prepaid expenses	8260 · Commercial Umbrella ...	General	-135.89	0.00
Gene...	9/30/2011	12	To record prepaid expenses	3100 · Prepaid Expenses	General	909.87	909.87
Gene...	9/30/2011	12	To record prepaid expenses	8060 · Gas	General	-609.87	300.00
Gene...	9/30/2011	12	To record prepaid expenses	8335 · Computer Repairs	General	-300.00	0.00
Gene...	9/30/2011	13	To record CD interest	3500 · Investments - Short-Te...	General	97.86	97.86
Gene...	9/30/2011	13	To record CD interest	7410 · Interest Income	General	-97.86	0.00

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Gene...	9/30/2011	14	To reclass sales tax and misc expense	8210 · General Taxes & Licen...	General	26.18	26.18
Gene...	9/30/2011	14	To reclass sales tax and misc expense	8215 · Sales Taxes Paid	General	-13.80	12.38
Gene...	9/30/2011	14	To reclass sales tax and misc expense	8350 · Miscellaneous Expense	General	-12.38	0.00
Gene...	9/30/2011	15	To reverse prior year's accrued wages	5500 · Accrued Wages	General	9,561.49	9,561.49
Gene...	9/30/2011	15	To reverse prior year's accrued wages	8000 · Wages	LIFE	-1,196.25	8,365.24
Gene...	9/30/2011	15	To reverse prior year's accrued wages	8000 · Wages	VA	-387.88	7,977.36
Gene...	9/30/2011	15	To reverse prior year's accrued wages	8000 · Wages	Alzheimers	-286.38	7,690.98
Gene...	9/30/2011	15	To reverse prior year's accrued wages	8000 · Wages	General	-2,481.77	5,209.21
Gene...	9/30/2011	15	To reverse prior year's accrued wages	8000 · Wages	Title III-B	-253.75	4,955.46
Gene...	9/30/2011	15	To reverse prior year's accrued wages	8000 · Wages	Title III-C1	-638.00	4,317.46
Gene...	9/30/2011	15	To reverse prior year's accrued wages	8000 · Wages	Waiver	-1,442.76	2,874.70
Gene...	9/30/2011	15	To reverse prior year's accrued wages	8000 · Wages	Title III-E	-72.50	2,802.20
Gene...	9/30/2011	15	To reverse prior year's accrued wages	8000 · Wages	Lighthouse	-529.25	2,272.95
Gene...	9/30/2011	15	To reverse prior year's accrued wages	8000 · Wages	Medicaid	-648.88	1,624.07
Gene...	9/30/2011	15	To reverse prior year's accrued wages	8540 · Travel Reimbursements	LIFE	-406.02	1,218.05
Gene...	9/30/2011	15	To reverse prior year's accrued wages	8540 · Travel Reimbursements	Lighthouse	-406.02	812.03
Gene...	9/30/2011	15	To reverse prior year's accrued wages	8540 · Travel Reimbursements	Medicaid	-406.02	406.01
Gene...	9/30/2011	15	To reverse prior year's accrued wages	8540 · Travel Reimbursements	VA	-203.01	203.00
Gene...	9/30/2011	15	To reverse prior year's accrued wages	8540 · Travel Reimbursements	Waiver	-203.00	0.00
Gene...	9/30/2011	16	To record accrued wages	8000 · Wages	Alzheimers	1,139.71	1,139.71
Gene...	9/30/2011	16	To record accrued wages	8000 · Wages	In home dat...	180.00	1,319.71
Gene...	9/30/2011	16	To record accrued wages	8000 · Wages	LIFE:Escort	617.85	1,937.56
Gene...	9/30/2011	16	To record accrued wages	8000 · Wages	LIFE:Handy...	101.75	2,039.31
Gene...	9/30/2011	16	To record accrued wages	8000 · Wages	LIFE:House...	2,585.32	4,624.63
Gene...	9/30/2011	16	To record accrued wages	8000 · Wages	LIFE:In-Ho...	1,155.88	5,780.51
Gene...	9/30/2011	16	To record accrued wages	8000 · Wages	LIFE:Janitor	108.75	5,889.26
Gene...	9/30/2011	16	To record accrued wages	8000 · Wages	LIFE:Life M...	122.88	6,012.14
Gene...	9/30/2011	16	To record accrued wages	8000 · Wages	LIFE:Office	1,604.84	7,616.98
Gene...	9/30/2011	16	To record accrued wages	8000 · Wages	Lighthouse	2,401.78	10,018.76
Gene...	9/30/2011	16	To record accrued wages	8000 · Wages	Medicaid	2,090.35	12,109.11
Gene...	9/30/2011	16	To record accrued wages	8000 · Wages	SHIP	270.00	12,379.11
Gene...	9/30/2011	16	To record accrued wages	8000 · Wages	Title III-B:van	1,605.32	13,984.43
Gene...	9/30/2011	16	To record accrued wages	8000 · Wages	Title III-B	315.62	14,300.05
Gene...	9/30/2011	16	To record accrued wages	8000 · Wages	Title III-C1	1,683.37	15,983.42
Gene...	9/30/2011	16	To record accrued wages	8000 · Wages	Title III-C2	2,011.87	17,995.29
Gene...	9/30/2011	16	To record accrued wages	8000 · Wages	Title III-D:ft...	790.25	18,785.54
Gene...	9/30/2011	16	To record accrued wages	8000 · Wages	Title III-D	69.09	18,854.63
Gene...	9/30/2011	16	To record accrued wages	8000 · Wages	Title III-E	54.03	18,908.66
Gene...	9/30/2011	16	To record accrued wages	8000 · Wages	VA	790.31	19,698.97
Gene...	9/30/2011	16	To record accrued wages	8000 · Wages	Waiver	9,913.96	29,612.93
Gene...	9/30/2011	16	To record accrued wages	8000 · Wages	Alzheimers:...	456.75	30,069.68
Gene...	9/30/2011	16	To record accrued wages	8000 · Wages	Alzheimers	165.42	30,235.10
Gene...	9/30/2011	16	To record accrued wages	8000 · Wages	foodbank	26.73	30,261.83
Gene...	9/30/2011	16	To record accrued wages	5500 · Accrued Wages	General	-30,261.83	0.00
Gene...	9/30/2011	17	To record accrued travel reimbursement	8540 · Travel Reimbursements	LIFE:Escort	3.84	3.84
Gene...	9/30/2011	17	To record accrued travel reimbursement	8540 · Travel Reimbursements	LIFE:House...	326.75	330.59
Gene...	9/30/2011	17	To record accrued travel reimbursement	8540 · Travel Reimbursements	LIFE:In-Ho...	49.19	379.78
Gene...	9/30/2011	17	To record accrued travel reimbursement	8540 · Travel Reimbursements	Lighthouse	182.50	562.28
Gene...	9/30/2011	17	To record accrued travel reimbursement	8540 · Travel Reimbursements	Medicaid	98.26	660.54
Gene...	9/30/2011	17	To record accrued travel reimbursement	8540 · Travel Reimbursements	Title III-B:van	30.10	690.64
Gene...	9/30/2011	17	To record accrued travel reimbursement	8540 · Travel Reimbursements	Title III-B	3.84	694.48
Gene...	9/30/2011	17	To record accrued travel reimbursement	8540 · Travel Reimbursements	Title III-D	1.68	696.16
Gene...	9/30/2011	17	To record accrued travel reimbursement	8540 · Travel Reimbursements	Title III-E	0.31	696.47

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Gene...	9/30/2011	17	To record accrued travel reimbursement	8540 · Travel Reimbursements	VA	47.04	743.51
Gene...	9/30/2011	17	To record accrued travel reimbursement	8540 · Travel Reimbursements	Waiver	291.73	1,035.24
Gene...	9/30/2011	17	To record accrued travel reimbursement	8540 · Travel Reimbursements	Alzheimer's...	96.85	1,132.09
Gene...	9/30/2011	17	To record accrued travel reimbursement	8540 · Travel Reimbursements	Alzheimer's	3.96	1,136.05
Gene...	9/30/2011	17	To record accrued travel reimbursement	5500 · Accrued Wages	General	-1,136.05	0.00
Gene...	9/30/2011	18	To reverse prior year's accrued vacation	5505 · Accrued Compensated...	General	5,532.00	5,532.00
Gene...	9/30/2011	18	To reverse prior year's accrued vacation	8000 · Wages	Title III-B	-693.00	4,839.00
Gene...	9/30/2011	18	To reverse prior year's accrued vacation	8000 · Wages	Title III-E	-18.00	4,821.00
Gene...	9/30/2011	18	To reverse prior year's accrued vacation	8000 · Wages	Title III-C1	-105.00	4,716.00
Gene...	9/30/2011	18	To reverse prior year's accrued vacation	8000 · Wages	Title III-C2	-656.00	4,060.00
Gene...	9/30/2011	18	To reverse prior year's accrued vacation	8000 · Wages	Alzheimer's	-180.00	3,880.00
Gene...	9/30/2011	18	To reverse prior year's accrued vacation	8000 · Wages	Lighthouse	-409.00	3,471.00
Gene...	9/30/2011	18	To reverse prior year's accrued vacation	8000 · Wages	Medicaid	-383.00	3,088.00
Gene...	9/30/2011	18	To reverse prior year's accrued vacation	8000 · Wages	Waiver	-288.00	2,800.00
Gene...	9/30/2011	18	To reverse prior year's accrued vacation	8000 · Wages	VA	-151.00	2,649.00
Gene...	9/30/2011	18	To reverse prior year's accrued vacation	8000 · Wages	LIFE	-445.00	2,204.00
Gene...	9/30/2011	18	To reverse prior year's accrued vacation	8000 · Wages	Title III-C2	-812.00	1,392.00
Gene...	9/30/2011	18	To reverse prior year's accrued vacation	8000 · Wages	Title III-B	-1,160.00	232.00
Gene...	9/30/2011	18	To reverse prior year's accrued vacation	8000 · Wages	LIFE	-232.00	0.00
Gene...	9/30/2011	19	To record accrued vacation	8000 · Wages	Title III-B	200.80	200.80
Gene...	9/30/2011	19	To record accrued vacation	8000 · Wages	Title III-E	16.06	216.86
Gene...	9/30/2011	19	To record accrued vacation	8000 · Wages	Title III-D	8.38	225.24
Gene...	9/30/2011	19	To record accrued vacation	8000 · Wages	Title III-C1	578.00	803.24
Gene...	9/30/2011	19	To record accrued vacation	8000 · Wages	Title III-C2	1,709.98	2,513.22
Gene...	9/30/2011	19	To record accrued vacation	8000 · Wages	Alzheimer's	195.59	2,708.81
Gene...	9/30/2011	19	To record accrued vacation	8000 · Wages	Lighthouse	376.49	3,085.30
Gene...	9/30/2011	19	To record accrued vacation	8000 · Wages	Medicaid	345.86	3,431.16
Gene...	9/30/2011	19	To record accrued vacation	8000 · Wages	Waiver	460.13	3,891.29
Gene...	9/30/2011	19	To record accrued vacation	8000 · Wages	VA	290.54	4,181.83
Gene...	9/30/2011	19	To record accrued vacation	8000 · Wages	LIFE:Office	301.43	4,483.26
Gene...	9/30/2011	19	To record accrued vacation	8000 · Wages	LIFE:House...	1,718.83	6,202.09
Gene...	9/30/2011	19	To record accrued vacation	8000 · Wages	LIFE:In-Ho...	48.66	6,250.75
Gene...	9/30/2011	19	To record accrued vacation	8000 · Wages	LIFE:Life M...	14.80	6,265.55
Gene...	9/30/2011	19	To record accrued vacation	8000 · Wages	SHIP	146.70	6,412.25
Gene...	9/30/2011	19	To record accrued vacation	5505 · Accrued Compensated...	General	-6,412.25	0.00
Gene...	9/30/2011	20	To adjust accrued payroll taxes	5070 · Federal Tax Withheld	General	-4.00	-4.00
Gene...	9/30/2011	20	To adjust accrued payroll taxes	5090 · Social Security Tax Wit...		-74.27	-78.27
Gene...	9/30/2011	20	To adjust accrued payroll taxes	5100 · Medicare Tax Withheld		-4.50	-82.77
Gene...	9/30/2011	20	To adjust accrued payroll taxes	5170 · Employee Insurance W...		3.58	-79.19
Gene...	9/30/2011	20	To adjust accrued payroll taxes	5220 · Accd Social Secy Tax ...		-73.61	-152.80
Gene...	9/30/2011	20	To adjust accrued payroll taxes	5230 · Accd Medicare Tax - C...		-11.06	-163.86
Gene...	9/30/2011	20	To adjust accrued payroll taxes	5240 · Accd State Unemploy...		-0.03	-163.89
Gene...	9/30/2011	20	To adjust accrued payroll taxes	8155 · Social Secy Tax - Com...	General	163.89	0.00
Gene...	9/30/2011	21	To adjust notes payable	8240 · Interest Expense	General	1,871.40	1,871.40
Gene...	9/30/2011	21	To adjust notes payable	6112 · Note payable BDL- Uni...		-1,683.11	188.29
Gene...	9/30/2011	21	To adjust notes payable	6114 · Note Payable - Union ...		-142.50	45.79
Gene...	9/30/2011	21	To adjust notes payable	6116 · N/P Union Bank Dodge...		-45.79	0.00

Sep 30, 11