

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

**MIDDLEBOURNE, WV**

**FINANCIAL STATEMENTS**

**SEPTEMBER 30, 2012**

**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**

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## **INDEPENDENT AUDITOR'S REPORT**

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

### **Report on the Financial Statements**

We have audited the accompanying financial statements of The Council of Senior Tyler Countians, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2012, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express an opinion on these financial statements based on our 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risk of material misstatement of the financial

statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall preparation of the financial statements.

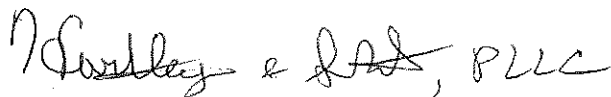
We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### ***Opinion***

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Council of Senior Tyler Countians, Inc. as of September 30, 2012, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

In accordance with *Government Auditing Standards*, we have also issued our report dated May 2, 2013, 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, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering The Council of Senior Tyler Countians, Inc.'s internal control over financial reporting and compliance.



Moundsville, WV  
May 2, 2013

THE COUNCIL OF SENIOR TYLER COUNTIANS, INC.  
 STATEMENT OF FINANCIAL POSITION  
 SEPTEMBER 30, 2012

**Assets**

**Current assets:**

Cash and cash equivalents	\$ 47,526
Grants receivable	94,621
Prepaid expenses	<u>3,289</u>
<b>Total current assets</b>	<b><u>145,436</u></b>

**Property and equipment:**

Land	82,013
Land improvements	28,315
Buildings	309,414
Equipment	146,362
Vehicles	<u>198,369</u>
	764,473
Accumulated depreciation	<u>(270,106)</u>
<b>Total property and equipment</b>	<b><u>494,367</u></b>

**Total assets** **\$ 639,804**

**Liabilities and net assets**

**Current liabilities:**

Accounts payable	\$ 22,879
Accrued liabilities	41,538
Short-term debt	8,594
Current portion of long-term debt	<u>8,046</u>
<b>Total current liabilities</b>	<b><u>81,057</u></b>

**Long-Term Debt, less current portion** **51,109**

**Net assets:**

Unrestricted net assets	<u>507,638</u>
<b>Total net assets</b>	<b><u>507,638</u></b>

**Total liabilities and net assets** **\$ 639,804**

The accompanying notes are an integral part of the financial statements

THE COUNCIL OF SENIOR TYLER COUNTIANS, INC.  
STATEMENT OF ACTIVITIES  
FOR THE YEAR ENDED SEPTEMBER 30, 2012

**Revenues, Gains, and Other Support**

	<b><u>Unrestricted</u></b>
Federal grant revenue	\$ 28,433
Medicaid revenue	47,918
Waiver revenue	256,255
LIFE revenue	211,349
Lighthouse revenue	62,200
Alzheimers revenue	49,606
VA revenue	10,949
Title III-B revenue	19,355
Title III-C revenue	86,540
Other state revenue	59,422
Contributions	93,168
Special event fundraisers	18,526
Other revenue	1,279
Rental income	29,559
Interest income	<u>77</u>
<b>Total Revenues, Gains, and Other Support</b>	<b><u>974,636</u></b>

**Expenses and Losses**

Program Services

Title III-B	61,465
Title III-C	159,016
VA	13,753
Medicaid	47,455
Waiver	226,636
LIFE	177,578
Alzheimers	46,148
Lighthouse	65,260
Other programs	44,531

Support Services

Management and general	<u>46,472</u>
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<b>Total Expenses and Losses</b>	<b><u>888,313</u></b>
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<b>Changes in Net Assets</b>	<b>86,323</b>
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<b>Net Assets - Beginning of Year</b>	<b>421,315</b>
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<b>Net Assets - End of Year</b>	<b><u>\$ 507,638</u></b>
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The accompanying notes are an integral part of the financial statements

THE COUNCIL OF SENIOR TYLER COUNTIANS, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Program Services										Support Services Mngt. & General	Total
	Title IIIB	Title IIIC	VA	Medicaid	Waiver	LIFE	Alzheimers	Lighthouse	Other Programs	Total		
<b>FUNCTIONAL EXPENSES</b>												
Salaries and wages	\$ 24,371	\$ 66,436	\$ 10,568	\$ 36,969	\$ 175,919	\$ 113,343	\$ 37,328	\$ 50,355	\$ 27,874	\$ 368	\$ 543,532	
Payroll taxes & fringes	2,771	9,445	1,467	4,458	21,987	16,052	4,289	6,687	3,029	230	70,414	
Travel and training	144	194	388	1,367	3,457	5,015	1,144	1,878	118	25	13,731	
Printing and supplies	217	836	133	257	1,525	3,222	273	571	1,979		9,013	
Communication & utilities	1,877	5,895	326	1,000	6,356	9,833	1,222	2,060	4,372	362	33,304	
Other expenses		488	3	493	1,270	1,042	24	69	3,045	11,991	18,427	
Food purchases		44,883								283	45,166	
Disposable products		9,740	69	139	942	1,032		326	64	235	12,548	
Transportation expenses	7,680	4,734				6,531					18,945	
Interest expense										3,540	3,540	
Professional fees					6,260					27	7,177	
Repairs & maintenance	716	1,607	144	330	2,239	8,140	303	692	2,872	481	17,524	
Special events					181	3,672	112			1,973	5,939	
Depreciation	19,974	7,249			2,508	4,063	474	902	418	26,005	53,228	
Contract services	528	4,888	186	416	3,992	5,634	979	1,720	759	138	14,521	
Liability insurance	<u>3,188</u>	<u>2,621</u>	<u>467</u>	<u>1,133</u>	<u>3,992</u>	<u>5,634</u>	<u>979</u>	<u>1,720</u>	<u>759</u>	<u>813</u>	<u>21,305</u>	
<b>Total</b>	<b>\$ 61,465</b>	<b>\$ 159,016</b>	<b>\$ 13,753</b>	<b>\$ 47,455</b>	<b>\$ 226,636</b>	<b>\$ 177,578</b>	<b>\$ 46,148</b>	<b>\$ 65,260</b>	<b>\$ 44,531</b>	<b>\$ 46,472</b>	<b>\$ 888,313</b>	

The accompanying notes are an integral part of the financial statements

**THE COUNCIL OF SENIOR TYLER COUNTIANS, INC.  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

<b>Operating activities</b>	
Change in net assets	\$86,323
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	53,228
(Increase) Decrease in grant receivable	(39,263)
(Increase) Decrease in prepaid expenses	2,298
Increase (Decrease) in accounts payable	(9,031)
Increase (Decrease) in accrued liabilities	<u>307</u>
Net cash provided by operating activities:	<u>93,862</u>
<b>Investing activities</b>	
Purchase of property and equipment	<u>(111,055)</u>
Net cash used by investing activities	<u>(111,055)</u>
<b>Financing activities</b>	
Proceeds from long term debt	23,000
Principal payments on long term debt	<u>(10,420)</u>
Net cash used by financing activities	<u>12,580</u>
Net change in cash and cash equivalents	(4,614)
Cash and cash equivalents as of beginning of year	<u>52,140</u>
Cash and cash equivalents as of end of year	<u>\$47,526</u>
<b>Supplemental Cash Flows Information:</b>	
Interest Paid	<u>\$3,540</u>
<b>Non-Cash Investing and Financing Activities:</b>	
Capital assets donated and acquired through debt financing	<u>\$52,842</u>

The accompanying notes are an integral part of the financial statements



**THE COUNCIL OF SENIOR TYLER COUNTIANS, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2012**

**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. In addition, the Council has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509(a)(2) of the Internal Revenue Code.

Basis of Accounting

The financial statements for The Council of Senior Tyler Countians, Inc. follow the recommendations of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) topic, *Financial Statements of Not-for-Profit Organizations*. The financial statements of the Council 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.

**THE COUNCIL OF SENIOR TYLER COUNTIANS, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2012**

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

Public Support and Revenue, Continued

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.

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. Donations of property, plant and equipment are recorded as support at their estimated fair value. Such donations are recorded as unrestricted support unless the donor has restricted the donated asset for a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding the length of time donated assets must be maintained, the Council reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Council reclassifies temporarily restricted net assets to unrestricted net assets at that time. Property acquired through donations which place permanent limitations on the use or on the proceeds from disposal of such property, or whose title may revert to a third party, are classified as permanently restricted net assets at the time they are acquired.

**THE COUNCIL OF SENIOR TYLER COUNTIANS, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2012**

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

Financial Statement Presentation

Under FASB, 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, 2012, 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.

Fair Value Measurements

FASB guidance on fair value measurements defines fair value, establishes a framework for measuring fair value and expands disclosure of fair value measurements. The guidance applies to all assets and liabilities that are measured and reported on a fair value basis. The carrying amounts of cash, cash equivalents, grants receivable, prepaid expenses, accounts payable, and accrued liabilities, approximate fair value due to the short maturity of these instruments.

**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.

**NOTE 3 – SIGNIFICANT CONCENTRATION OF CREDIT RISK**

The Council of Senior Tyler Countians, Inc. maintains deposit accounts in one commercial bank.

The deposit accounts are secured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At September 30, 2012 deposits in these accounts did not exceed the \$250,000 limit.

**THE COUNCIL OF SENIOR TYLER COUNTIANS, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2012**

**NOTE 4 – SHORT-TERM DEBT**

The Council has a bank line of credit up to \$20,000 to provide for working capital requirements. The line of credit is due upon demand and is secured by the Council's land and buildings with a net book value of \$312,573 at September 30, 2012. The outstanding balance of the line of credit at September 30, 2012 was \$8,594 with interest payments at 4.25% due quarterly.

**NOTE 5 – 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 an interest rate of 5.00%, due 2-17-2026, secured by land and buildings with a net book value of \$312,573 at September 30, 2012	\$50,196
Note payable to Union Bank, due in monthly payments of \$449.96, at an interest rate of 5.95%, due 6-22-2014, secured by vehicle with a net book value of \$49,319 at September 30, 2012	<u>8,959</u>
Total debt at September 30, 2012	59,155
Less current portion of long-term debt due in next twelve months	<u>(8,046)</u>
Total long-term debt at September 30, 2012	<u>\$51,109</u>

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

Years ending September 30:	
2013	\$8,046
2014	7,149
2015	3,363
2016	3,535
2017	3,716
Thereafter	<u>33,346</u>
	<u>\$59,155</u>

**THE COUNCIL OF SENIOR TYLER COUNTIANS, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2012**

**NOTE 6 – 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 have not been satisfied under the FASB ASC *Accounting for Contributions Received and Contributions Made* topic.

**NOTE 7 – 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 8 – SPECIAL EVENT FUNDRAISERS**

The Council held various special event fundraisers during the year ended September 30, 2012. Gross revenues and direct expenses related to those events are as follows for the year ended September 30, 2012:

Fundraising revenue	\$18,526
Fundraising expenses	<u>15,708</u>
Net fundraising income	\$ 2,818

**NOTE 9 – 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 2, 2013, 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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## **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, 2012 and have issued our report thereon dated May 2, 2013. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

### Internal Control Over Financial Reporting

Management of 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 2012-01, 2012-02 and 2012-03 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 2, 2013.

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 2, 2013

**THE COUNCIL OF SENIOR TYLER COUNTIANS, INC.  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

2012-01

**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.  
SCHEDULE OF FINDINGS AND RESPONSES  
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

2012-02

**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 designed employee before the financial coordinator prepares a check for the payment of the invoice. This assures 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 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, 2012**

**2012-03**

**Disbursement Procedure and Document Retention**

**Condition:** During testing of cash disbursements one payment from the fundraising bank account to a vendor could not be substantiated with the original invoice or other documentation from which the payment was initiated. Review of the canceled check for the payment in question, inquiry of management and review of subsequent invoices for additional purchases from the same vendor, where necessary to validate the purpose of the payment that was made for which no supporting documentation was retained.

**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. These detailed invoices or similar documents should be retained for verification of payment for the goods or services received.

**Cause:** The Council failed to follow the adopted procedures for the retention of supporting documents to verify the disbursements made of the entity's funds.

**Effect:** By not retaining invoices or similar documents, the Council risks making duplicate, erroneous or unapproved disbursements for goods or services.

**Recommendation:** The Council should continue to follow the adopted procedures for the disbursing of the entity's funds and document retention of the invoices or similar correspondence used to substantiate payment of the goods or services received.

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

*The Council will strictly follow the adopted procedures for the disbursing of funds and document retention.*

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

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

**SEPTEMBER 30, 2012**

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

**COMMUNICATION REGARDING  
INTERNAL CONTROL**

**SEPTEMBER 30, 2012**

# ***HARTLEY & STRAUB, PLLC***

**Certified Public Accountants**

**522 Seventh Street**

**Moundsville, WV 26041**

**(304) 843-2228**

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May 2, 2013

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, 2012, 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 2, 2013 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 2, 2013, 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:

### **Caneeling of Invoices After Payment**

One invoice 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.

A handwritten signature in cursive script, appearing to read "K. W. J. P. W. C.", written in black ink.

Moundsville, WV  
May 2, 2013

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

**MIDDLEBOURNE, WV**

**COMMUNICATION WITH THOSE  
CHARGED WITH GOVERNANCE**

**SEPTEMBER 30, 2012**

# ***HARTLEY & STRAUB, PLLC***

**Certified Public Accountants**

**522 Seventh Street**

**Moundsville, WV 26041**

**(304) 843-2228**

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May 2, 2013

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, 2012, and have issued our report thereon dated May 2, 2013. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated May 2, 2013. Professional standards also require that we communicate to you the following information related to our audit.

## 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, 2012. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

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 most sensitive estimate affecting the financial statements was:

Management's estimate of the useful lives of property and equipment purchased and put into service are based on the entity's past results as far as the useful lives of property and equipment. We evaluated the key factors and assumptions used to develop the useful lives of property and equipment in determining that they are reasonable in relation to the financial statements taken as a whole.



The financial statement disclosures are neutral, consistent, and clear.

*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 misstatements identified during the audit, other than those that are clearly 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, a disagreement with management is 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 2, 2013.

*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.


*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year 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.

The Council of Senior Tyler Countians, Inc.  
Page Three  
May 2, 2013

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 black ink, appearing to read "Hartley & Straub, PLLC". The signature is written in a cursive, somewhat stylized font.

Hartley & Straub, PLLC

The Council of Senior Tyler Countians, Inc.  
 Custom Transaction Detail Report  
 September 30, 2012

Type	Date	N...	Memo	Account	Class	Amount	Balance
General Journal	09/30/2012	1	To adjust WesBanco Fundraising Acct	1050 · Cash in Bank - Fundraising	Fundraising	10.00	10.00
General Journal	09/30/2012	1	To adjust WesBanco Fundraising Acct.	8375 · Bank Service Charges		-10.00	0.00
General Journal	09/30/2012	2	To adjust CD balances	3500 · Investments - Short-Term		59.36	59.36
General Journal	09/30/2012	2	To adjust CD balances	7410 · Interest Income	General	-59.36	0.00
General Journal	09/30/2012	3	To reverse prior year's prepaid expense	3100 · Prepaid Expenses		-3,117.00	-3,117.00
General Journal	09/30/2012	3	To reverse prior year's prepaid expense	3100 · Prepaid Expenses		-909.87	-4,026.87
General Journal	09/30/2012	3	To reverse prior year's prepaid expense	8260 · Commercial Umbrella Policy	Title III-B	168.94	-3,857.93
General Journal	09/30/2012	3	To reverse prior year's prepaid expense	8260 · Commercial Umbrella Policy	Title III-E	13.40	-3,844.53
General Journal	09/30/2012	3	To reverse prior year's prepaid expense	8260 · Commercial Umbrella Policy	Title III-D	13.09	-3,831.44
General Journal	09/30/2012	3	To reverse prior year's prepaid expense	8260 · Commercial Umbrella Policy	Title III-C1	273.36	-3,558.08
General Journal	09/30/2012	3	To reverse prior year's prepaid expense	8260 · Commercial Umbrella Policy	Title III-C2	364.69	-3,193.39
General Journal	09/30/2012	3	To reverse prior year's prepaid expense	8260 · Commercial Umbrella Policy	Alzheimers	194.19	-2,999.20
General Journal	09/30/2012	3	To reverse prior year's prepaid expense	8260 · Commercial Umbrella Policy	Lighthouse	377.16	-2,622.04
General Journal	09/30/2012	3	To reverse prior year's prepaid expense	8260 · Commercial Umbrella Policy	Medicaid	424.54	-2,197.50
General Journal	09/30/2012	3	To reverse prior year's prepaid expense	8260 · Commercial Umbrella Policy	Waiver	461.94	-1,735.56
General Journal	09/30/2012	3	To reverse prior year's prepaid expense	8260 · Commercial Umbrella Policy	VA	173.62	-1,561.94
General Journal	09/30/2012	3	To reverse prior year's prepaid expense	8260 · Commercial Umbrella Policy	LIFE:Office	307.65	-1,254.29
General Journal	09/30/2012	3	To reverse prior year's prepaid expense	8260 · Commercial Umbrella Policy	LIFE:Housekeeping	38.34	-1,215.95
General Journal	09/30/2012	3	To reverse prior year's prepaid expense	8260 · Commercial Umbrella Policy	LIFE:Handyman	59.22	-1,156.73
General Journal	09/30/2012	3	To reverse prior year's prepaid expense	8260 · Commercial Umbrella Policy	LIFE:Life Meals	19.64	-1,137.09
General Journal	09/30/2012	3	To reverse prior year's prepaid expense	8260 · Commercial Umbrella Policy	SHIP	91.33	-1,045.76
General Journal	09/30/2012	3	To reverse prior year's prepaid expense	8260 · Commercial Umbrella Policy	General	135.89	-909.87
General Journal	09/30/2012	3	To reverse prior year's prepaid expense	8260 · Commercial Umbrella Policy	General	609.87	-300.00
General Journal	09/30/2012	3	To reverse prior year's prepaid expense	8335 · Computer Repairs	General	300.00	0.00
General Journal	09/30/2012	4	To record cutaway van purchase	4050 · Vehicles	General	42,273.60	42,273.60
General Journal	09/30/2012	5	To record prepaid expenses	7310 · State Government Revenue	General	-42,273.60	0.00
General Journal	09/30/2012	5	To record prepaid expenses	3100 · Prepaid Expenses		1,729.00	1,729.00
General Journal	09/30/2012	5	To record prepaid expenses	8260 · Commercial Umbrella Policy	Alzheimers	-86.45	1,642.55
General Journal	09/30/2012	5	To record prepaid expenses	8260 · Commercial Umbrella Policy	Lighthouse	-223.04	1,419.51
General Journal	09/30/2012	5	To record prepaid expenses	8260 · Commercial Umbrella Policy	LIFE:Housekeeping	-129.68	1,289.83
General Journal	09/30/2012	5	To record prepaid expenses	8260 · Commercial Umbrella Policy	LIFE:In-Home Respite	-60.52	1,229.31
General Journal	09/30/2012	5	To record prepaid expenses	8260 · Commercial Umbrella Policy	LIFE:Escort	-32.85	1,196.46
General Journal	09/30/2012	5	To record prepaid expenses	8260 · Commercial Umbrella Policy	LIFE:rec travel	-6.92	1,189.54
General Journal	09/30/2012	5	To record prepaid expenses	8260 · Commercial Umbrella Policy	LIFE:Life Meals	-17.29	1,172.25
General Journal	09/30/2012	5	To record prepaid expenses	8260 · Commercial Umbrella Policy	LIFE:Office	-107.20	1,065.05
General Journal	09/30/2012	5	To record prepaid expenses	8260 · Commercial Umbrella Policy	Title III-C1	-77.81	987.24
General Journal	09/30/2012	5	To record prepaid expenses	8260 · Commercial Umbrella Policy	Title III-C2	-129.65	857.59
General Journal	09/30/2012	5	To record prepaid expenses	8260 · Commercial Umbrella Policy	Title III-B	-95.10	762.49
General Journal	09/30/2012	5	To record prepaid expenses	8260 · Commercial Umbrella Policy	Title III-D	-3.46	759.03
General Journal	09/30/2012	5	To record prepaid expenses	8260 · Commercial Umbrella Policy	SHIP	-13.83	745.20
General Journal	09/30/2012	5	To record prepaid expenses	8260 · Commercial Umbrella Policy	Medicaid	-98.55	646.65
General Journal	09/30/2012	5	To record prepaid expenses	8260 · Commercial Umbrella Policy	Waiver	-518.70	127.95
General Journal	09/30/2012	5	To record prepaid expenses	8260 · Commercial Umbrella Policy	VA	-58.79	69.16
General Journal	09/30/2012	5	To record prepaid expenses	8260 · Commercial Umbrella Policy	Title III-E	-13.83	55.33
General Journal	09/30/2012	5	To record prepaid expenses	8260 · Commercial Umbrella Policy	General	-34.58	20.75
General Journal	09/30/2012	5	To record prepaid expenses	8260 · Commercial Umbrella Policy	Fundraising	-20.75	0.00
General Journal	09/30/2012	6	To reclass assets purchased	4040 · Equipment		8,992.14	8,992.14
General Journal	09/30/2012	6	To reclass assets purchased	8420 · Small Equipment Purchases	Waiver	-1,465.00	7,527.14
General Journal	09/30/2012	6	To reclass assets purchased	8420 · Small Equipment Purchases	General	-1,780.00	5,747.14
General Journal	09/30/2012	6	To reclass assets purchased	8330 · Building Maintenance	General	-597.07	5,150.07
General Journal	09/30/2012	6	To reclass assets purchased	4020 · Building Improvements		597.07	5,747.14
General Journal	09/30/2012	6	To reclass assets purchased	8340 · Equipment Repairs	Title III-C1	-75.00	5,672.14
General Journal	09/30/2012	6	To reclass assets purchased	9000 · Other Expenses	General	-1,310.00	4,362.14
General Journal	09/30/2012	6	To reclass assets purchased	4020 · Building Improvements		5,108.36	9,470.50
General Journal	09/30/2012	6	To reclass assets purchased	8330 · Building Maintenance		-3,950.68	5,519.82
General Journal	09/30/2012	6	To reclass assets purchased	8340 · Equipment Repairs	Community Partnership	-1,157.68	4,362.14
General Journal	09/30/2012	6	To reclass assets purchased	8330 · Building Maintenance	Fundraising	-1,674.00	2,688.14
General Journal	09/30/2012	6	To reclass assets purchased	8420 · Small Equipment Purchases	Community Partnership	-548.00	2,140.14
General Journal	09/30/2012	6	To reclass assets purchased	9000 · Other Expenses	Title III-C2	-89.72	2,050.42

# The Council of Senior Tyler Countians, Inc.

## Custom Transaction Detail Report

September 30, 2012

Type	Date	N...	Memo	Account	Class	Amount	Balance
General Journal	09/30/2012	6	To reclass assets purchased	8420 · Small Equipment Purchases	Title III-C1	-498.00	1,552.42
General Journal	09/30/2012	6	To reclass assets purchased	8420 · Small Equipment Purchases	Title III-C2	-331.70	1,220.72
General Journal	09/30/2012	6	To reclass assets purchased	8420 · Small Equipment Purchases	LIFE/Office	-1,220.72	0.00
General Journal	09/30/2012	7	To write-off assets disposed	4250 · Acc Depr - Vehicles		52,785.12	52,785.12
General Journal	09/30/2012	7	To write-off assets disposed	4050 · Vehicles		-52,785.12	0.00
General Journal	09/30/2012	8	To reverse prior year's grants receivable	7300 · Federal Government Revenue	Alzheimers	3,381.00	3,381.00
General Journal	09/30/2012	8	To reverse prior year's grants receivable	7300 · Federal Government Revenue	Title III-D	71.50	3,452.50
General Journal	09/30/2012	8	To reverse prior year's grants receivable	7310 · State Government Revenue	Waiver	21,825.61	25,278.11
General Journal	09/30/2012	8	To reverse prior year's grants receivable	7310 · State Government Revenue	Medicaid	3,189.38	28,467.49
General Journal	09/30/2012	8	To reverse prior year's grants receivable	7310 · State Government Revenue	VA	2,700.00	31,167.49
General Journal	09/30/2012	8	To reverse prior year's grants receivable	7310 · State Government Revenue	Lighthouse	3,656.00	34,823.49
General Journal	09/30/2012	8	To reverse prior year's grants receivable	7310 · State Government Revenue	Title III-C2	777.20	35,600.69
General Journal	09/30/2012	8	To reverse prior year's grants receivable	7310 · State Government Revenue	Title III-C1	559.58	36,160.27
General Journal	09/30/2012	8	To reverse prior year's grants receivable	7310 · State Government Revenue	LIFE	19,197.71	55,357.98
General Journal	09/30/2012	8	To reverse prior year's grants receivable	1095 · Grants Receivable		-55,357.98	0.00
General Journal	09/30/2012	9	To record grants receivable	1095 · Grants Receivable		94,620.96	94,620.96
General Journal	09/30/2012	9	To record grants receivable	7310 · State Government Revenue	Waiver	-23,803.13	70,817.83
General Journal	09/30/2012	9	To record grants receivable	7310 · State Government Revenue	Medicaid	-5,280.92	65,536.91
General Journal	09/30/2012	9	To record grants receivable	7310 · State Government Revenue	LIFE	-34,899.39	30,637.52
General Journal	09/30/2012	9	To record grants receivable	7310 · State Government Revenue	Title III-B	-4,395.41	26,242.11
General Journal	09/30/2012	9	To record grants receivable	7310 · State Government Revenue	Title III-C1	-4,699.89	21,542.22
General Journal	09/30/2012	9	To record grants receivable	7310 · State Government Revenue	Title III-C2	-2,144.72	19,397.50
General Journal	09/30/2012	9	To record grants receivable	7310 · State Government Revenue	VA	-3,037.50	16,360.00
General Journal	09/30/2012	9	To record grants receivable	7310 · State Government Revenue	Lighthouse	-8,576.00	7,784.00
General Journal	09/30/2012	9	To record grants receivable	7310 · State Government Revenue	Alzheimers	-7,784.00	0.00
General Journal	09/30/2012	10	To record Depreciation	8125 · Depreciation Expense	General	53,228.04	53,228.04
General Journal	09/30/2012	10	To record Depreciation	4205 · Accum. Depr.-Land Improvements		-1,887.67	51,340.37
General Journal	09/30/2012	10	To record Depreciation	4210 · Acc Depr - Buildings		-4,427.62	46,912.62
General Journal	09/30/2012	10	To record Depreciation	4220 · Acc Depr - Bldg Improvements		-7,233.76	39,678.86
General Journal	09/30/2012	10	To record Depreciation	4240 · Acc Depr - Equipment		-12,456.06	27,222.80
General Journal	09/30/2012	10	To record Depreciation	4250 · Acc Depr - Vehicles		-27,222.80	0.00
General Journal	09/30/2012	11	To reclass donations received	7320 · Local Government Revenue	Stealey Green Grant	11,160.00	11,160.00
General Journal	09/30/2012	11	To reclass donations received	7360 · Other Revenue	LIFE/Escort	1,000.00	12,160.00
General Journal	09/30/2012	11	To reclass donations received	7360 · Donations Received	General	-38,160.00	-26,000.00
General Journal	09/30/2012	11	To reclass donations received	7320 · Local Government Revenue	Title III-B	3,000.00	-23,000.00
General Journal	09/30/2012	11	To reclass donations received	7320 · Local Government Revenue	Title III-C1	1,500.00	-21,500.00
General Journal	09/30/2012	11	To reclass donations received	7320 · Local Government Revenue	Title III-C2	1,500.00	-20,000.00
General Journal	09/30/2012	11	To reclass donations received	7330 · Other Revenue	Meals on Wheels Grant	20,000.00	0.00
General Journal	09/30/2012	12	To reclass program income repaid	7310 · State Government Revenue	Medicaid	4,745.96	4,745.96
General Journal	09/30/2012	12	To reclass program income repaid	7800 · program income repay	Medicaid	-4,745.96	0.00
General Journal	09/30/2012	13	To reclass deposit from closing fundraising acct.	7350 · Fundraising Revenue	Fundraising	231.34	231.34
General Journal	09/30/2012	13	To reclass deposit from closing fundraising acct.	8950 · Paid Outs Clearing	Fundraising	-231.34	0.00
General Journal	09/30/2012	14	To adjust payroll withholdings	5070 · Federal Tax Withheld		4.00	4.00
General Journal	09/30/2012	14	To adjust payroll withholdings	5090 · Social Security Tax Withheld		13.05	17.05
General Journal	09/30/2012	14	To adjust payroll withholdings	5100 · Medicare Tax Withheld		4.49	21.54
General Journal	09/30/2012	14	To adjust payroll withholdings	5220 · Accd Social Secy Tax - Company		67.05	67.05
General Journal	09/30/2012	14	To adjust payroll withholdings	5230 · Accd Medicare Tax - Company		4.50	71.55
General Journal	09/30/2012	14	To adjust payroll withholdings	5080 · State Tax Withheld		18.16	89.71
General Journal	09/30/2012	14	To adjust payroll withholdings	5240 · Accd State Unemployment Tax		1,198.95	1,288.66
General Journal	09/30/2012	14	To adjust payroll withholdings	8155 · Social Secy Tax - Company Match	General	-80.72	1,207.94
General Journal	09/30/2012	14	To adjust payroll withholdings	8160 · Medicare Tax - Company Match	General	-8.99	1,198.95
General Journal	09/30/2012	14	To adjust payroll withholdings	8170 · State Unemployment Tax	General	-1,198.95	0.00
General Journal	09/30/2012	14	To adjust payroll withholdings	5170 · Employee Insurance Withheld		1,114.58	1,114.58
General Journal	09/30/2012	14	To adjust payroll withholdings	5180 · Credit Union Payments Withheld		-10.00	1,104.58
General Journal	09/30/2012	14	To adjust payroll withholdings	8000 · Wages	General	-1,104.58	0.00
General Journal	09/30/2012	15	To adjust notes payable	8240 · Interest Expense	General	3,438.94	3,438.94
General Journal	09/30/2012	15	To adjust notes payable	6102 · Union Bank-Line of Credit		-15.52	3,423.42
General Journal	09/30/2012	15	To adjust notes payable	6112 · Note payable BDL- Union Bank		-2,815.56	607.86
General Journal	09/30/2012	15	To adjust notes payable	6116 · N/P Union Bank Dodge Van		-607.86	0.00
General Journal	09/30/2012	16	To reverse prior year's accrued wages	5500 · Accrued Wages	General	31,397.88	31,397.88

The Council of Senior Tyler Counties, Inc.  
 Custom Transaction Detail Report  
 September 30, 2012

Type	Date	N...	Memo	Account	Class	Amount	Balance
General Journal	09/30/2012	16	To reverse prior year's accrued wages	8000 · Wages	Alzheimers	-1,139.71	30,258.17
General Journal	09/30/2012	16	To reverse prior year's accrued wages	8000 · Wages	In home data entry	-180.00	30,078.17
General Journal	09/30/2012	16	To reverse prior year's accrued wages	8000 · Wages	LIFE:Escort	-617.85	29,460.32
General Journal	09/30/2012	16	To reverse prior year's accrued wages	8000 · Wages	LIFE:Hancyman	-101.75	29,358.57
General Journal	09/30/2012	16	To reverse prior year's accrued wages	8000 · Wages	LIFE:Housekeeping	-2,585.32	26,773.25
General Journal	09/30/2012	16	To reverse prior year's accrued wages	8000 · Wages	LIFE:In-Home Respite	-1,155.88	25,617.37
General Journal	09/30/2012	16	To reverse prior year's accrued wages	8000 · Wages	LIFE:Life Meals	-108.75	25,508.62
General Journal	09/30/2012	16	To reverse prior year's accrued wages	8000 · Wages	LIFE:Life Meals	-122.88	25,385.74
General Journal	09/30/2012	16	To reverse prior year's accrued wages	8000 · Wages	LIFE:Office	-1,604.84	23,780.90
General Journal	09/30/2012	16	To reverse prior year's accrued wages	8000 · Wages	Lighthouse	-2,401.78	21,379.12
General Journal	09/30/2012	16	To reverse prior year's accrued wages	8000 · Wages	Medicaid	-2,090.35	19,288.77
General Journal	09/30/2012	16	To reverse prior year's accrued wages	8000 · Wages	SHIP	-270.00	19,018.77
General Journal	09/30/2012	16	To reverse prior year's accrued wages	8000 · Wages	Title III-B:van	-1,605.32	17,413.45
General Journal	09/30/2012	16	To reverse prior year's accrued wages	8000 · Wages	Title III-B	-315.62	17,097.83
General Journal	09/30/2012	15	To reverse prior year's accrued wages	8000 · Wages	Title III-C1	-1,683.37	15,414.46
General Journal	09/30/2012	16	To reverse prior year's accrued wages	8000 · Wages	Title III-C2	-2,011.87	13,402.59
General Journal	09/30/2012	16	To reverse prior year's accrued wages	8000 · Wages	Title III-D:fitness center	-790.25	12,612.34
General Journal	09/30/2012	16	To reverse prior year's accrued wages	8000 · Wages	Title III-D	-54.03	12,543.25
General Journal	09/30/2012	16	To reverse prior year's accrued wages	8000 · Wages	Title III-E	-69.09	12,489.22
General Journal	09/30/2012	16	To reverse prior year's accrued wages	8000 · Wages	VA	-790.31	11,698.91
General Journal	09/30/2012	16	To reverse prior year's accrued wages	8000 · Wages	Waiver	-9,913.96	1,784.95
General Journal	09/30/2012	16	To reverse prior year's accrued wages	8000 · Wages	Alzheimers:careprovid...	-456.75	1,328.20
General Journal	09/30/2012	16	To reverse prior year's accrued wages	8000 · Wages	Alzheimers	-165.42	1,162.78
General Journal	09/30/2012	16	To reverse prior year's accrued wages	8000 · Wages	foodbank	-26.73	1,136.05
General Journal	09/30/2012	16	To reverse prior year's accrued wages	8000 · Wages	LIFE:Escort	-3.84	1,132.21
General Journal	09/30/2012	16	To reverse prior year's accrued wages	8540 · Travel Reimbursements	LIFE:Housekeeping	-326.75	805.46
General Journal	09/30/2012	16	To reverse prior year's accrued wages	8540 · Travel Reimbursements	LIFE:In-Home Respite	-49.19	756.27
General Journal	09/30/2012	16	To reverse prior year's accrued wages	8540 · Travel Reimbursements	Lighthouse	-182.50	573.77
General Journal	09/30/2012	16	To reverse prior year's accrued wages	8540 · Travel Reimbursements	Medicaid	-98.26	475.51
General Journal	09/30/2012	16	To reverse prior year's accrued wages	8540 · Travel Reimbursements	Title III-B:van	-30.10	445.41
General Journal	09/30/2012	16	To reverse prior year's accrued wages	8540 · Travel Reimbursements	Title III-B	-3.84	441.57
General Journal	09/30/2012	16	To reverse prior year's accrued wages	8540 · Travel Reimbursements	Title III-D	-1.68	439.89
General Journal	09/30/2012	16	To reverse prior year's accrued wages	8540 · Travel Reimbursements	Title III-E	-0.31	439.58
General Journal	09/30/2012	16	To reverse prior year's accrued wages	8540 · Travel Reimbursements	VA	-47.04	392.54
General Journal	09/30/2012	16	To reverse prior year's accrued wages	8540 · Travel Reimbursements	Waiver	-291.73	100.81
General Journal	09/30/2012	16	To reverse prior year's accrued wages	8540 · Travel Reimbursements	Alzheimers:careprovid...	-96.85	3.96
General Journal	09/30/2012	16	To record accrued wages	8000 · Wages	Alzheimers	1,678.38	1,678.38
General Journal	09/30/2012	17	To record accrued wages	8000 · Wages	Alzheimers:careprovid...	37.16	1,715.54
General Journal	09/30/2012	17	To record accrued wages	8000 · Wages	General	180.00	1,895.54
General Journal	09/30/2012	17	To record accrued wages	8000 · Wages	In home data entry	324.57	2,220.11
General Journal	09/30/2012	17	To record accrued wages	8000 · Wages	LIFE:Escort	3,093.04	5,313.15
General Journal	09/30/2012	17	To record accrued wages	8000 · Wages	LIFE:Housekeeping	1,307.93	6,621.08
General Journal	09/30/2012	17	To record accrued wages	8000 · Wages	LIFE:In-Home Respite	163.13	6,784.21
General Journal	09/30/2012	17	To record accrued wages	8000 · Wages	LIFE:Janitor	129.37	6,913.58
General Journal	09/30/2012	17	To record accrued wages	8000 · Wages	LIFE:Life Meals	1,800.72	8,714.30
General Journal	09/30/2012	17	To record accrued wages	8000 · Wages	LIFE:Office	2,569.59	11,283.89
General Journal	09/30/2012	17	To record accrued wages	8000 · Wages	Lighthouse	2,316.98	13,600.87
General Journal	09/30/2012	17	To record accrued wages	8000 · Wages	Medicaid	168.75	13,769.62
General Journal	09/30/2012	17	To record accrued wages	8000 · Wages	SHIP	1,326.28	15,095.90
General Journal	09/30/2012	17	To record accrued wages	8000 · Wages	Title III-B:van	503.38	15,599.28
General Journal	09/30/2012	17	To record accrued wages	8000 · Wages	Title III-B	1,780.19	17,379.47
General Journal	09/30/2012	17	To record accrued wages	8000 · Wages	Title III-C1	2,129.13	19,508.60
General Journal	09/30/2012	17	To record accrued wages	8000 · Wages	Title III-C2	510.22	20,018.82
General Journal	09/30/2012	17	To record accrued wages	8000 · Wages	Title III-D:fitness center	437.03	20,455.85
General Journal	09/30/2012	17	To record accrued wages	8000 · Wages	Title III-D	419.76	20,875.61
General Journal	09/30/2012	17	To record accrued wages	8000 · Wages	Title III-E	586.75	21,462.36
General Journal	09/30/2012	17	To record accrued wages	8000 · Wages	VA	9,620.00	31,082.36
General Journal	09/30/2012	17	To record accrued wages	8000 · Wages	Waiver	940.09	32,022.45
General Journal	09/30/2012	17	To record accrued wages	8540 · Travel Reimbursements	Alzheimers	89.83	32,112.28

# The Council of Senior Tyler Countians, Inc.

## Custom Transaction Detail Report

September 30, 2012

Type	Date	N...	Memo	Account	Class	Amount	Balance
General Journal	09/30/2012	17	To record accrued wages	8540 - Travel Reimbursements	In home data entry	1.41	32,113.69
General Journal	09/30/2012	17	To record accrued wages	8540 - Travel Reimbursements	LIFE:Housekeeping	344.57	32,458.26
General Journal	09/30/2012	17	To record accrued wages	8540 - Travel Reimbursements	LIFE:in-Home Respite	6.79	32,465.05
General Journal	09/30/2012	17	To record accrued wages	8540 - Travel Reimbursements	LIFE:Office	2.82	32,467.87
General Journal	09/30/2012	17	To record accrued wages	8540 - Travel Reimbursements	Lighthouse	109.55	32,577.42
General Journal	09/30/2012	17	To record accrued wages	8540 - Travel Reimbursements	Medicaid	63.58	32,641.00
General Journal	09/30/2012	17	To record accrued wages	8540 - Travel Reimbursements	Title III-B:van	31.90	32,672.90
General Journal	09/30/2012	17	To record accrued wages	8540 - Travel Reimbursements	Title III-B	4.85	32,677.75
General Journal	09/30/2012	17	To record accrued wages	8540 - Travel Reimbursements	Title III-C1	0.35	32,678.10
General Journal	09/30/2012	17	To record accrued wages	8540 - Travel Reimbursements	Title III-C2	0.50	32,678.60
General Journal	09/30/2012	17	To record accrued wages	8540 - Travel Reimbursements	Title III-D	1.05	32,679.65
General Journal	09/30/2012	17	To record accrued wages	8540 - Travel Reimbursements	Title III-E	0.19	32,679.84
General Journal	09/30/2012	17	To record accrued wages	8540 - Travel Reimbursements	VA	20.56	32,700.40
General Journal	09/30/2012	17	To record accrued wages	5500 - Accrued Wages	Waiver	195.25	32,895.65
General Journal	09/30/2012	17	To reverse prior year's accrued vacation	5505 - Accrued Compensated Absences	General	-32,895.65	0.00
General Journal	09/30/2012	18	To reverse prior year's accrued vacation	8000 - Wages	General	6,412.25	6,412.25
General Journal	09/30/2012	18	To reverse prior year's accrued vacation	8000 - Wages	Title III-B	-200.80	6,211.45
General Journal	09/30/2012	18	To reverse prior year's accrued vacation	8000 - Wages	Title III-E	-16.06	6,195.39
General Journal	09/30/2012	18	To reverse prior year's accrued vacation	8000 - Wages	Title III-D	-8.38	6,187.01
General Journal	09/30/2012	18	To reverse prior year's accrued vacation	8000 - Wages	Title III-C1	-578.00	5,609.01
General Journal	09/30/2012	18	To reverse prior year's accrued vacation	8000 - Wages	Title III-C2	-1,709.98	3,899.03
General Journal	09/30/2012	18	To reverse prior year's accrued vacation	8000 - Wages	Alzheimers	-195.59	3,703.44
General Journal	09/30/2012	18	To reverse prior year's accrued vacation	8000 - Wages	Lighthouse	-376.49	3,326.95
General Journal	09/30/2012	18	To reverse prior year's accrued vacation	8000 - Wages	Medicaid	-345.86	2,981.09
General Journal	09/30/2012	18	To reverse prior year's accrued vacation	8000 - Wages	Waiver	-460.13	2,520.96
General Journal	09/30/2012	18	To reverse prior year's accrued vacation	8000 - Wages	VA	-290.54	2,230.42
General Journal	09/30/2012	18	To reverse prior year's accrued vacation	8000 - Wages	LIFE:Office	-301.43	1,928.99
General Journal	09/30/2012	18	To reverse prior year's accrued vacation	8000 - Wages	LIFE:Housekeeping	-1,718.83	210.16
General Journal	09/30/2012	18	To reverse prior year's accrued vacation	8000 - Wages	LIFE:in-Home Respite	-48.66	161.50
General Journal	09/30/2012	18	To reverse prior year's accrued vacation	8000 - Wages	LIFE:Life Meals	-14.80	146.70
General Journal	09/30/2012	19	To record accrued vacation	8000 - Wages	SHIP	-146.70	0.00
General Journal	09/30/2012	19	To record accrued vacation	8000 - Wages	Title III-B	103.32	103.32
General Journal	09/30/2012	19	To record accrued vacation	8000 - Wages	Title III-E	23.18	126.50
General Journal	09/30/2012	19	To record accrued vacation	8000 - Wages	Title III-C1	795.65	922.15
General Journal	09/30/2012	19	To record accrued vacation	8000 - Wages	Title III-C2	782.04	1,704.19
General Journal	09/30/2012	19	To record accrued vacation	8000 - Wages	Alzheimers	199.90	1,904.09
General Journal	09/30/2012	19	To record accrued vacation	8000 - Wages	Lighthouse	458.46	2,362.55
General Journal	09/30/2012	19	To record accrued vacation	8000 - Wages	Medicaid	268.96	2,631.51
General Journal	09/30/2012	19	To record accrued vacation	8000 - Wages	Waiver	1,086.03	3,717.54
General Journal	09/30/2012	19	To record accrued vacation	8000 - Wages	VA	137.78	3,855.32
General Journal	09/30/2012	19	To record accrued vacation	8000 - Wages	LIFE:Office	1,122.37	4,977.69
General Journal	09/30/2012	19	To record accrued vacation	8000 - Wages	LIFE:Housekeeping	286.71	5,264.40
General Journal	09/30/2012	19	To record accrued vacation	8000 - Wages	LIFE:in-Home Respite	126.53	5,390.93
General Journal	09/30/2012	19	To record accrued vacation	8000 - Wages	LIFE:Life Meals	39.19	5,430.12
General Journal	09/30/2012	19	To record accrued vacation	8000 - Wages	In home data entry	12.00	5,442.12
General Journal	09/30/2012	19	To record accrued vacation	8000 - Wages	Title III-D	28.14	5,470.26
General Journal	09/30/2012	19	To record accrued vacation	8000 - Wages	SHIP	180.00	5,650.26
General Journal	09/30/2012	19	To record accrued vacation	5505 - Accrued Compensated Absences	General	-5,650.26	0.00

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