

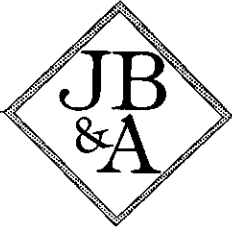
TUCKER COUNTY SENIOR CITIZENS, INC.

**INDEPENDENT AUDITORS' REPORT AND
RELATED FINANCIAL STATEMENTS**

SEPTEMBER 30, 2009

TABLE OF CONTENTS

	PAGE
INDEPENDENT AUDITORS' REPORT	1
Statement of Financial Position	2
Statement of Activities	3
Statement of Functional Expenses	4-5
Statement of Cash Flows	6
Notes to financial statements	7-11
SUPPLEMENTAL INFORMATION	
INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTAL INFORMATION	12
Schedule of Revenues and Support	13
Schedule of Expenditures of State Awards	14
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <u>GOVERNMENT AUDITING STANDARDS</u>	15-16
MANAGEMENT LETTER	17-18



JOHN BURDETTE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 418 • BUCKHANNON, WV 26201 • (304) 472-3600 • FAX (304) 472-3601

INDEPENDENT AUDITORS' REPORT

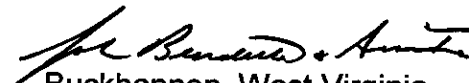
To Board of Directors
Tucker County Senior Citizens, Inc.
Parsons, WV 26287

We have audited the accompanying statement of financial position of Tucker County Senior Citizens, Inc. (a nonprofit organization) as of September 30, 2009, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and 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 Tucker County Senior Citizens, Inc. as of September 30, 2009, and the changes in its net assets and its cash flows for the year then ended in conformity with auditing standards generally accepted in the United States of America.

In accordance with Governmental Auditing Standards, we have also issued a report dated May 12, 2010, on our consideration of Tucker County Senior Citizens, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.


Buckhannon, West Virginia
May 12, 2010

**TUCKER COUNTY SENIOR CITIZENS, INC.
STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2009**

ASSETS

Current Assets

Cash and cash equivalents	\$ 6,002
Accounts receivable, net	80,066
Grants receivable	38,486
Prepaid expenses	7,094
	131,648

Total current assets	131,648
----------------------	---------

Property and Equipment	238,867
-------------------------------	----------------

TOTAL ASSETS	\$ 370,515
---------------------	-------------------

LIABILITIES AND NET ASSETS

Current Liabilities

Note payable	\$ 30,010
Current portion long-term debt	5,298
Accounts payable	15,154
Accrued wages payable	37,671
Payroll taxes payable	3,004
	91,137

Total current liabilities	91,137
---------------------------	--------

Long-Term Debt	4,479
-----------------------	--------------

Net Assets

Unrestricted	274,899
--------------	---------

TOTAL NET ASSETS	274,899
-------------------------	----------------

TOTAL LIABILITIES AND NET ASSETS	\$ 370,515
---	-------------------

The accompanying notes are an integral part of this statement

TUCKER COUNTY SENIOR CITIZENS, INC.
STATEMENT OF ACTIVITIES
SEPTEMBER 30, 2009

	Unrestricted	Temporarily Restricted	Total
REVENUE AND SUPPORT			
Federal financial assistance	\$ 164,505	\$	\$ 164,505
State grant allocations	324,838		324,838
Donations	49,861		49,861
Local Match	10,201		10,201
Contractual revenues	680,790		680,790
Rental income	14,074		14,074
Project income	112,313		112,313
Interest income	119		119
Other	37,166		37,166
Net assets released from restrictions:			
Restrictions released with time			
Total Revenue and Support	1,393,867		1,393,867
EXPENSES			
Program Services			
Title III-B	73,517		73,517
Title III-D	610		610
Title III-E	5,422		5,422
Title III-C - congregate	71,813		71,813
Title III-C - home delivered	115,498		115,498
Activities	77,248		77,248
Personal Care	824,685		824,685
Other programs	20,236		20,236
LIFE	180,436		180,436
Title III-G	3,707		3,707
Support Services:			
Management and general	118,365		118,365
Total Expenses	1,491,537		1,491,537
Change in Net Assets	(97,670)		(97,670)
NET ASSETS AT BEGINNING OF YEAR	372,569		372,569
NET ASSETS AT END OF YEAR	\$ 274,899	\$	\$ 274,899

The accompanying notes are an integral part of this statement

**TUCKER COUNTY SENIOR CITIZENS, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

	<u>Title III-B</u>	<u>Title III-D</u>	<u>Title III-E</u>	<u>Title III-C</u>	
				<u>Congregate</u>	<u>Home Delivered</u>
Services and wages	\$ 43,667	\$ 567	\$ 4,678	\$ 29,662	\$ 49,111
Fringe benefits	3,341	43	358	2,230	3,757
Travel	1,122		386		5,721
Printing and supplies				42	1,850
Repairs and maintenance				5,151	411
Communications and utilities	675			13,409	8,900
Other	683			983	2,187
Depreciation					
Raw food				20,148	34,221
Disposables					8,854
Transportation/Trip	17,895				361
Taxes and licenses				188	125
Professional services					
Postage and shipping					
Insurance	6,134				
Dues and subscriptions					
Interest					
	<u>\$ 73,517</u>	<u>\$ 610</u>	<u>\$ 5,422</u>	<u>\$ 71,813</u>	<u>\$ 115,498</u>

The accompanying notes are an integral part of this statement.

**TUCKER COUNTY SENIOR CITIZENS, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

<u>Activities</u>	<u>Personal Care</u>	<u>Other Programs</u>	<u>LIFE</u>	<u>Title III-G</u>	<u>Management and General</u>	<u>Totals (Memorandum Only)</u>
\$ 19,886	\$ 730,836	\$ 1,850	\$ 108,566	\$ 3,444	\$	\$ 992,267
1,521	52,693	141	8,244	263	88,246	160,837
	35,221		605			43,055
18	543		16,589			19,042
		584	225			6,371
164		4,485	2,790			30,423
2,044	5,135	5,011	8,670		2,041	26,754
		8,165			21,615	29,780
						54,369
						8,854
53,092	100		31,464		444	103,356
						313
			1,310		3,659	4,969
464			1,973			2,437
						6,134
59	157				1,300	1,516
					1,060	1,060
<u>\$ 77,248</u>	<u>\$ 824,685</u>	<u>\$ 20,236</u>	<u>\$ 180,436</u>	<u>\$ 3,707</u>	<u>\$ 118,365</u>	<u>\$ 1,491,537</u>

The accompanying notes are an integral part of this statement

**TUCKER COUNTY SENIOR CITIZENS, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets \$ (97,670)

Adjustments to reconcile change in net assets to net cash used in operating activities:

 Depreciation 29,780

 (Increase) decrease in operating assets:

 Accounts and grants receivable (48,419)

 Prepaid expenses 2,956

 Increase (decrease) in operating liabilities:

 Accounts payable 2,809

 Accrued wages payable 17,433

 Accrued payroll taxes 215

 NET CASH USED IN OPERATING ACTIVITIES (92,896)

CASH FLOWS FROM INVESTING ACTIVITIES

Fixed asset additions

NET CASH USED IN INVESTING ACTIVITIES

CASH FLOWS FROM FINANCING ACTIVITIES

Proceeds from short-term borrowing 30,010

Principal paid on long-term debt (3,924)

NET CASH PROVIDED BY FINANCING ACTIVITIES 26,086

Increase in cash and cash equivalents (66,810)

CASH AND CASH EQUIVALENTS, beginning of year 72,812

CASH AND CASH EQUIVALENTS, end of year \$ 6,002

The accompanying notes are an integral part of this statement

**TUCKER COUNTY SENIOR CITIZENS, INC.
NOTES TO FINANCIAL STATEMENTS**

Note 1. Summary of Significant Accounting Policies

The Tucker County Senior Citizens, Inc. is a nonprofit organization whose purpose is to improve the quality of life for senior citizens in Tucker County, West Virginia. The purpose of the Organization is to study and document the needs of the seniors, to encourage, promote and aid in the establishment of programs for the seniors, to conduct programs of public education in the problems of aging, to utilize opportunities to establish demonstration programs, and to implement state and local programs for the aging that no other agency is implementing.

This summary of significant accounting policies of the Tucker County Senior Citizens, Inc. is presented to assist in understanding the Organization's financial statements. The financial statements and notes are the representation of management, who is responsible for their integrity and objectivity.

Basis of Accounting

The financial statements of Tucker County Senior Citizens, Inc. have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities.

Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, "Financial Statements of Not-for-Profit Organizations." Under SFAS No. 117, the Organization 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.

Cash and Cash Equivalents

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

Allowance for Doubtful Accounts

The Organization uses the allowance method for accounting for bad debts. Management feels the accounts and grants receivable shown on the balance sheet are fully collectible.

Inventories

Inventories of raw food, materials and supplies are deemed immaterial and are accordingly expensed as purchased.

**TUCKER COUNTY SENIOR CITIZENS, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

Note 1. Summary of Significant Accounting Policies (Continued)

Property and Equipment

Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. The Organization has adopted a \$ 1,000 capitalization policy whereby all property and equipment over \$ 1,000 is depreciated using the straight-line method over its estimated useful life. In addition, all property and equipment purchased with grant monies must be used and disposed of in accordance with the grantor agency's policies. Maintenance and repairs are expensed as incurred.

Restricted and Unrestricted Revenue and Support

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a 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. Federal grant awards are classified as refundable advances until expended for the purposes of the grants since they are conditional promises to give.

Federal Grants

Grants Monies are received on a reimbursement basis; this is utilized for Title III-B, Title III-D, Title III-E, and Title VII grants. Upon completion of a grant year, any unexpended grants have to be approved for carryover to the next grant year.

Title III-C monies are received on a meal reimbursement basis but not to exceed the total grant award. Upon completion of the grant year, any expended monies are restricted for future Title III-C program operating expenses. Total federal and state grant revenues for the year ended September 30, 2009, was \$ 489,343.

Donated Facilities

The Tucker County Senior Citizens, Inc.'s facilities are owned by the Tucker County Commission, Tucker County, West Virginia. Since a recent appraisal is not available, a fair rental value was unable to be calculated and recorded as donated services in these financial statements.

**TUCKER COUNTY SENIOR CITIZENS, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

Note 1. Summary of Significant Accounting Policies (Continued)

Donated Services

In addition, the members of the Board of Directors receive no fees for performing their duties as members, officers, or special committee members. However, no revenues or expenses have been recorded in these financial statements in related to such volunteer services.

Expense Allocation

Expenses are charged to programs and supporting services on the basis of periodic time and expense studies. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

Estimates

In preparing financial statements in conformity with generally accepted accounting principles, management must make estimates based on future events that effect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities as of the date of the financial statements, and revenues and expenses during the reporting period. Actual results could differ from these estimates.

Income Taxes

The Organization is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code.

Note 2. Insurance of Cash and Deposits

All cash deposits are insured by the FDIC. Deposits in any one financial institution did not exceed the \$ 250,000 FDIC limit.

**TUCKER COUNTY SENIOR CITIZENS, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

Note 3. Grants Receivable

Grants receivable at September 30, 2009, consisted of the following:

Federal Title III-E	\$ 3,168
LIFE Program	23,842
Lighthouse	8,151
Alzheimer/FAIR	3,325

Total	\$ 38,486
	=====

Note 4. Property and Equipment

Property and equipment consisted of the following at September 30, 2009:

Land	\$ 27,390
Buildings	242,964
Leasehold improvements	49,252
Vehicles	294,697
Equipment, furniture and fixtures	118,587

	732,890
Less accumulated depreciation	(494,023)

Net property and equipment	\$ 238,867
	=====

Note 5. Restrictions on Net Assets

There are no restricted net assets at September 30, 2009.

Note 6. Concentration

The Organization receives about 35 percent of its total support and revenues from various grants from the Federal and State governments.

In addition, the Organization also receives about 49 percent of its total support and revenues from the West Virginia Department of Health and Human Services under billing for services provided under the Continuum of Care and Medicaid Waiver programs.

**TUCKER COUNTY SENIOR CITIZENS, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

Note 7. Donated Services

No amounts have been reflected in the financial statements for donated services. The Organization pays for most services requiring specific expertise.

Note 8. Operating Lease Commitments

The Organization leases office space to the Veterans Administration under a renewable Operating lease with terms of one year.

Note 9. Contingent Liabilities

In the normal course of operations, the Organization receives grant funds from various Federal and State agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting funds. Any liability for reimbursement, which may arise, as the result of these audits is not believed to be material.

Note 10. Long-Term Debt

Long-term debt consists of the following as of September 30, 2009

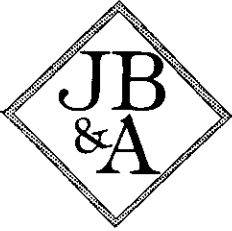
Mountain Valley Bank

7.70% installment note maturing 4/11/11, monthly payments of \$ 488.85 secured by real estate.	\$ 9,777
Less: current portion	5,298
Noncurrent portion	<u>\$ 4,479</u> =====

Scheduled maturities at September 30, 2009 are as follows:

September 30, 2010	\$ 5,298
2011	4,479
	----- \$ 9,777 =====

SUPPLEMENTAL INFORMATION



JOHN BURDETTE & ASSOCIATES

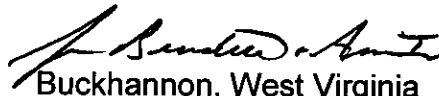
CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 418 • BUCKHANNON, WV 26201 • (304) 472-3600 • FAX (304) 472-3601

INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTAL INFORMATION

To the Board of Directors
Tucker County Senior Citizens, Inc.
Parsons, West Virginia

Our report on our audit of the basic financial statements of Tucker County Senior Citizens, Inc., for the year ended September 30, 2009 appears on page one (1). We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States for the purpose of forming an opinion on the basic financial statements taken as a whole. The Schedule of Revenues and Support and Schedule of Expenditures of State Awards are presented for the purpose of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects in relation to the basic financial statements taken as a whole.


Buckhannon, West Virginia
May 12, 2010

**TUCKER COUNTY SENIOR CITIZENS, INC.
 SCHEDULE OF REVENUE AND SUPPORT
 FOR THE YEAR ENDED SEPTEMBER 30, 2009**

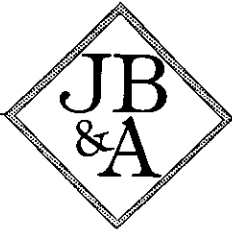
	Title III-B	Title III-D	Title III-E	Title III-G	Title III-C		Personal Care	Other Programs	Direct LIFE	Totals (Memorandum Only)
					Congregate	Home Delivered				
Federal Financial Assistance	\$ 26,121	\$ 382	\$ 4,037	\$ 2,000	\$ 63,748	\$ 57,189	\$	\$	\$	\$ 153,477
Federal Stimulus					6,568	4,460				11,028
State Grant Allocations	16,238						31,470	16,000	169,956	202,194
State Grant FAIR										31,470
State Transportation							78,995	12,179		12,179
State Grant Lighthouse							19,811	30,050		78,995
Donations										49,861
Local Match	4,607	90	1,346		1,805	2,353				10,201
Contractual Revenues							643,728	37,062		680,790
Rental Income								14,074		14,074
Project Income	10,890				19,236	15,572		66,615		112,313
Interest Income										119
Other					5,069			32,097		37,166
Total	\$ 57,856	\$ 472	\$ 5,383	\$ 2,000	\$ 96,426	\$ 79,574	\$ 774,004	\$ 208,196	\$ 169,956	\$ 1,393,867

The accompanying independent auditors report on supplemental information is an integral part of this schedule.

**TUCKER COUNTY SENIOR CITIZENS, INC.
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**

	Grant Period	Grant Identificaiton Number	State Expenditures
Direct Programs:			
WV Bureau of Senior Services			
Community Partnership Grants			<u>\$ 16,000</u>
Total Direct Programs			<u> 16,000</u>
Pass through Awards			
Upper Potomac Area Agency on Aging			
IIIB State	June 30, 2009	2937	16,238
LIFE	June 30, 2009	2904	118,230
LIFE	June 30, 2010	21004	51,726
Lighthouse	June 30, 2009	2951	56,059
Lighthouse	June 30, 2010	2105	22,936
FAIR	June 30, 2009	2951	20,011
FAIR	June 30, 2010	2105	11,459
Transportation	June 30, 2009	2951	10,503
Transportation	June 30, 2010	2105	<u>1,676</u>
Total pass-through awards			<u> 308,838</u>
TOTAL EXPENDITURES OF STATE AWARDS			<u><u> \$ 324,838</u></u>

The independent auditors' report on supplemental information is an integral part of this schedule.



JOHN BURDETTE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 418 • BUCKHANNON, WV 26201 • (304) 472-3600 • FAX (304) 472-3601

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors
Tucker County Senior Citizens, Inc.
Parsons, West Virginia

We have audited the financial statements of Tucker County Senior Citizens Center, Inc. (a nonprofit organization) as of and for the year ended September 30, 2009, and have issued our report thereon dated May 12, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United State of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Tucker County Senior Citizens Center, 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 Tucker County Senior Citizens Center, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Tucker County Senior Citizens Center, Inc.'s internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the organization's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles, such that there is more than a remote likelihood that a misstatement of the organization's financial statements that is more than inconsequential will not be prevented or detected by the organization's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the organization's internal control.

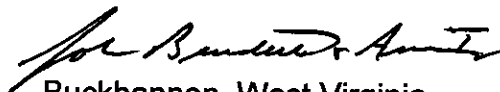
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Tucker County Senior Citizens Center, 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*.

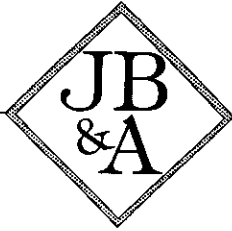
We noted certain other matters that we reported to management of Tucker County Senior Citizens Center, Inc. in a separate letter dated May 12, 2010.

This report is intended solely for the information and use of the management, the audit committee, Board of Directors, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Buckhannon, West Virginia

May 12, 2010



JOHN BURDETTE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 418 • BUCKHANNON, WV 26201 • (304) 472-3600 • FAX (304) 472-3601

MANAGEMENT LETTER

To the Senior Management and
The Board of Directors of
Tucker County Senior Citizens, Inc.
Parsons, West Virginia

In planning and performing our audit of the financial statements of Tucker County Senior Citizens, Inc. for the year ended September 30, 2009, we considered the Organization's internal control structure to plan our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on internal control structure.

However, during our audit, we noted certain matters involving internal control structure and other operational matters that are presented for your consideration. This letter does not affect our report dated May 12, 2010, on the financial statements of Tucker County Senior Citizens, Inc.

We will review the status of these comments during our next audit engagement. Our comments and recommendations, all of which have been discussed with appropriate members of management, are intended to improve the internal control structure or result in other operating efficiencies. We will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. Our comments are summarized as follows:

Segregation of Duties

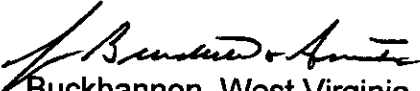
We noted that two employees are responsible for the accounting and financial duties. As a result, many aspects of the internal accounting control which rely upon an adequate segregation of duties are, for all practical purposes, missing in Tucker County Senior Citizens, Inc. We recognize that the Organization is not large enough to make the employment of additional people for the purpose of segregating duties practicable from a financial standpoint, but we are required, under our professional responsibilities to describe the situation.

Expense Allocation

During the audit we noted that fringe benefits and other expenses included in general and administrative could have been charged to specific programs. Doing so would reflect more accurately the cost of operating these programs.

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

This report is intended solely for the information and use of the Board of Directors, management, and others within the Organization.


Buckhannon, West Virginia
May 12, 2010