

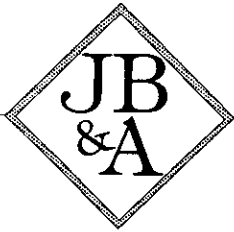
**TUCKER COUNTY SENIOR CITIZENS, INC.**

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

**SEPTEMBER 30, 2010**

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# JOHN BURDETTE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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

## INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying statements of financial position of Tucker County Senior Citizens, Inc. (a nonprofit organization) as of September 30, 2010, 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 audits.

We conducted our audits 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 audits 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 audits provide 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, 2010, 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 *Government Auditing Standards*, we have also issued a report dated June 26, 2011, 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 grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Buckhannon, West Virginia  
June 26, 2011

**TUCKER COUNTY SENIOR CITIZENS, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**SEPTEMBER 30, 2010**

**ASSETS**

**Current Assets**

Cash and cash equivalents	\$ 671
Accounts receivable, net	59,988
Grants receivable	45,629
Prepaid expenses	<u>16,737</u>

Total current assets 123,025

**Property and Equipment** 239,417

**TOTAL ASSETS** \$ 362,442

**LIABILITIES AND NET ASSETS**

**Current Liabilities**

Note payable	\$ 15,524
Accounts payable	42,018
Accrued wages payable	34,939
Payroll taxes payable	<u>2,685</u>

Total current liabilities 95,166

**Net Assets**

Unrestricted 267,276

**TOTAL NET ASSETS** 267,276

**TOTAL LIABILITIES AND NET ASSETS** \$ 362,442

The accompanying notes are an integral part of this statement

**TUCKER COUNTY SENIOR CITIZENS, INC.**  
**STATEMENT OF ACTIVITIES**  
**SEPTEMBER 30, 2010**

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
<b>REVENUE AND SUPPORT</b>			
Federal financial assistance	\$ 164,673	\$	\$ 164,673
State grant allocations	439,567		439,567
Donations	50,126		50,126
Local Match	12,156		12,156
Contractual revenues	636,832		636,832
Rental income	27,400		27,400
Project income	134,123		134,123
Interest income	107		107
Other	31,378		31,378
Net assets released from restrictions:			
Restrictions released with time	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Revenue and Support	<u>1,496,362</u>	<u>                    </u>	<u>1,496,362</u>
<b>EXPENSES</b>			
Program Services			
Title III-B	62,506		62,506
Title III-D	878		878
Title III-E	6,019		6,019
Title III-C - congregate	57,554		57,554
Title III-C - home delivered	117,016		117,016
Activities	115,246		115,246
Personal Care	759,433		759,433
Other programs	30,324		30,324
LIFE	199,113		199,113
Title III-G	6,000		6,000
Support Services:			
Management and general	<u>149,896</u>	<u>                    </u>	<u>149,896</u>
Total Expenses	<u>1,503,985</u>	<u>                    </u>	<u>1,503,985</u>
Change in Net Assets	(7,623)		(7,623)
<b>NET ASSETS AT BEGINNING OF YEAR</b>	<u>274,899</u>	<u>                    </u>	<u>274,899</u>
<b>NET ASSETS AT END OF YEAR</b>	<u>\$ 267,276</u>	<u>\$</u>	<u>\$ 267,276</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, 2010**

	<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	\$ 45,981	\$ 816	\$ 4,970	\$ 24,953	\$ 40,669
Fringe benefits	3,518	62	380	2,054	3,281
Travel	1,939		669		6,680
Printing and supplies	976				
Repairs and maintenance	300				
Communications and utilities	1,197				
Other	56			8,022	28,297
Depreciation					
Raw food				22,525	32,426
Disposables					5,663
Transportation/Trip	8,539				
Taxes and licenses					
Professional services					
Postage and shipping					
Insurance					
Dues and subscriptions					
Interest					
	<u>\$ 62,506</u>	<u>\$ 878</u>	<u>\$ 6,019</u>	<u>\$ 57,554</u>	<u>\$ 117,016</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, 2010**

<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>
\$ 21,332	\$ 665,523	\$ 7,741	\$ 135,129	\$ 5,613	\$	\$ 952,727
1,632	51,126	588	10,301	387	98,193	171,522
	29,181		1,370			39,839
	2,932		11,677			15,585
	550	4,884	1,565			7,299
		4,780	2,976			8,953
1,180	9,601	1,700	3,273			52,129
		9,845			25,850	35,695
						54,951
						5,663
90,825			28,410			127,774
		786				786
			2,344		3,500	5,844
92			2,068			2,160
					19,344	19,344
185	520					705
					3,009	3,009
<u>\$ 115,246</u>	<u>\$ 759,433</u>	<u>\$ 30,324</u>	<u>\$ 199,113</u>	<u>\$ 6,000</u>	<u>\$ 149,896</u>	<u>\$ 1,503,985</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, 2010**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Change in net assets	\$ (7,623)
Adjustments to reconcile change in net assets to net cash used in operating activities:	
Depreciation	35,695
(Increase) decrease in operating assets:	
Accounts and grants receivable	12,935
Prepaid expenses	(9,643)
Increase (decrease) in operating liabilities:	
Accounts payable	26,864
Accrued wages payable	(2,732)
Accrued payroll taxes	(319)
<u>NET CASH USED IN OPERATING ACTIVITIES</u>	<u>55,177</u>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Fixed asset additions	<u>(36,245)</u>
<u>NET CASH USED IN INVESTING ACTIVITIES</u>	<u>(36,245)</u>

**CASH FLOWS FROM FINANCING ACTIVITIES**

Principal paid on long-term debt	<u>(24,263)</u>
<u>NET CASH PROVIDED BY FINANCING ACTIVITIES</u>	<u>(24,263)</u>

Decrease in cash and cash equivalents	(5,331)
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<b>CASH AND CASH EQUIVALENTS, beginning of year</b>	<u>6,002</u>
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<b>CASH AND CASH EQUIVALENTS, end of year</b>	<u><u>\$ 671</u></u>
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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, 2010, was \$ 604,240.

**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, 2010, consisted of the following:

Federal Title III-B	\$ 4,245
Federal Title III-C	15,412
LIFE Program	11,513
Lighthouse	9,272
Alzheimer/FAIR	5,187
	-----
Total	\$ 45,629
	=====

**Note 4. Property and Equipment**

Property and equipment consisted of the following at September 30, 2010:

Land	\$ 27,390
Buildings	242,964
Leasehold improvements	49,252
Vehicles	330,943
Equipment, furniture and fixtures	118,587
	-----
	769,136
Less accumulated depreciation	(529,719)
	-----
Net property and equipment	\$ 239,417
	=====

**Note 5. Restrictions on Net Assets**

There are no restricted net assets at September 30, 2010.

**Note 6. Concentration**

The Organization receives about 40 percent of its total support and revenues from various grants from the Federal and State governments.

In addition, the Organization also receives about 41 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.

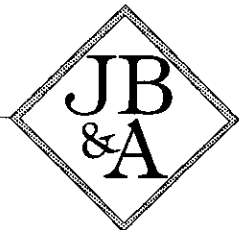
**Note 10. Note Payable**

The Organization has a \$ 15,524 note payable with Mountain Valley Bank. The interest rate is 10.75% and the note is unsecured.

**Note 11. Subsequent Events**

Management has evaluated subsequent events through June 26, 2011 the date on which the financial statements were available to be issued.

## **SUPPLEMENTAL INFORMATION**



# JOHN BURDETTE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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## INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTAL INFORMATION

To the Senior Management and  
The Board of Directors of  
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, 2010 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  
June 26, 2011

**TUCKER COUNTY SENIOR CITIZENS, INC.  
SCHEDULE OF REVENUE AND SUPPORT  
FOR THE YEAR ENDED SEPTEMBER 30, 2010**

	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	\$ 513	\$ 4,037	\$ 6,000	\$ 41,928	\$ 86,074	\$	\$	\$	\$ 164,673
State Grant Allocations	16,216	22						31,500	210,456	258,194
Life Allocated					14,243	30,124			(44,367)	
State Grant FAIR							59,112			59,112
State Transportation							108,700	13,561		13,561
State Grant Lighthouse							26,272	23,854		108,700
Donations										50,126
Local Match	4,607	90	1,346		2,567	3,546				12,156
Contractual Revenues							608,548	28,284		636,832
Rental Income								27,400		27,400
Project Income	12,452				18,013	13,649		90,009		134,123
Interest Income								107		107
Other								31,378		31,378
<b>Total</b>	<b>\$ 59,396</b>	<b>\$ 625</b>	<b>\$ 5,383</b>	<b>\$ 6,000</b>	<b>\$ 76,751</b>	<b>\$ 133,393</b>	<b>\$ 802,632</b>	<b>\$ 246,093</b>	<b>\$ 166,089</b>	<b>\$ 1,496,362</b>

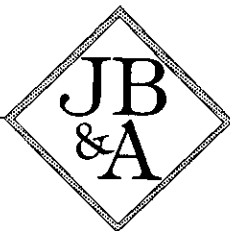
The accompanying independent auditors report on supplemental information is an integral part of this schedule.



**TUCKER COUNTY SENIOR CITIZENS, INC.  
SCHEDULE OF EXPENDITURES OF STATE AWARDS  
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**

	<u>Grant Period</u>	<u>Grant Identificaiton Number</u>	<u>State Expenditures</u>
Direct Programs:			
WV Bureau of Senior Services			
Hot Cold Truck			<u>\$    31,500</u>
Total Direct Programs			<u>31,500</u>
Pass through Awards			
Upper Potomac Area Agency on Aging			
IIID State	June 30, 2010	2937	22
IIIB State	June 30, 2010	2937	16,216
LIFE	June 30, 2010	21004	125,330
LIFE	June 30, 2011	21104	85,126
Lighthouse	June 30, 2010	21051	78,000
Lighthouse	June 30, 2011	21151	30,700
FAIR	June 30, 2010	21051	38,966
FAIR	June 30, 2011	21151	20,146
Transportation	June 30, 2011	21051	<u>13,561</u>
Total pass-through awards			<u>408,067</u>
<b>TOTAL EXPENDITURES OF STATE AWARDS</b>			<u><b>\$    439,567</b></u>

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



# JOHN BURDETTE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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

We have audited the financial statements of Tucker County Senior Citizens, Inc. (a nonprofit organization) as of and for the year ended September 30, 2010, and have issued our report thereon dated June 26, 2011. 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, 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 Tucker County Senior Citizens, 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 *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

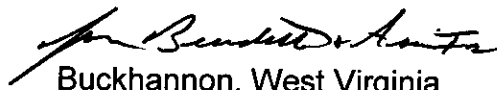
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designated to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material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

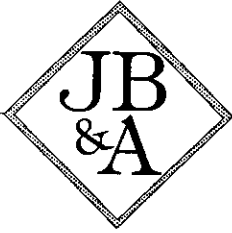
## Compliance and Other Matters

As part of obtaining reasonable assurance about whether Tucker County Senior Citizens, 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, Inc. in a separate letter dated June 26, 2011.

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

  
Buckhannon, West Virginia  
June 26, 2011



# 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, 2010, 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 June 26, 2011, 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**

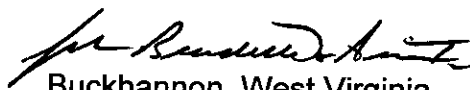
We noted that two employees are responsible for the accounting and financial duties. As a result, many aspects of the internal accounting control which rely upon an adequate segregation of duties are, for all practical purposes, missing in Tucker County Senior Citizens, Inc. We recognize that the Organization 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.

A handwritten signature in black ink, appearing to read "for [Name]".

Buckhannon, West Virginia

June 26, 2011