

Lewis County Senior Citizens Center, Inc.

AUDITED FINANCIAL STATEMENTS

SEPTEMBER 30, 2009

Prepared by

**Williams & Associates, AC
6 Second Street, PO Box 2727
Elkins, West Virginia 26241**

**LEWIS COUNTY SENIOR CITIZENS CENTER, INC.
AUDIT FOR YEAR ENDED SEPTEMBER 30, 2009**

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Williams & Associates, A.C.

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
The Lewis County Senior Citizens Center, Inc.
Weston, West Virginia

I have audited the accompanying statement of financial position of the Lewis County Senior Citizens Center, Inc. as of September 30, 2009, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the Lewis County Senior Citizens Center, Inc.'s management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that I 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the Lewis County Senior Citizens Center, Inc. as of September 30, 2009, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, I have also issued my report dated November 18, 2009, on my consideration of the Lewis County Senior Citizens Center Inc.'s internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts, and grants.

Williams & Associates, A.C.
Williams & Associates, A.C.
Elkins, West Virginia
November 18, 2009

Lewis County Senior Citizens Center, Inc.
STATEMENT OF FINANCIAL POSITION
September 30, 2009

ASSETS

Current Assets

Cash & Equivalents	\$ 35,752
Certificates of Deposit	109,231
Investments	142,242
Accounts Receivable	140,560
Grants Receivable	33,104
Interest Receivable	623
Prepaid Expenses	11,131
Inventory	<u>6,379</u>

Total Current Assets \$ 479,022

Property & Equipment, net 364,382

TOTAL ASSETS \$ 843,404

LIABILITIES & NET ASSETS

Liabilities

Current Liabilities

Accounts Payable	\$ 2,916
Accrued Wages & Benefits	67,848
Payroll Tax Liabilities	3,867
Current Portion of Long-term Debt	6,996
Line of Credit	<u>34,000</u>

Total Current Liabilities \$ 115,627

Long-term Liabilities

Deferred Revenue	20,988
OPEB Liability	<u>82,802</u>

Total Long-term Liabilities 103,790

TOTAL LIABILITIES 219,417

Net Assets

Unrestricted	623,987
Temporarily Restricted	<u>-</u>

TOTAL NET ASSETS 623,987

TOTAL LIABILITIES & NET ASSETS \$ 843,404

The accompanying notes are an integral part of these financial statements.

Lewis County Senior Citizens Center, Inc.
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2009

REVENUE AND SUPPORT	
Public Support	\$ 159,728
Grant Revenues	602,690
Program Service Fees	1,225,986
Interest/Dividend Income	14,182
Fundraising	542,931
Project Income	128,265
In-kind Donations	38,076
Other	46,121
Net assets released from restrictions	<u>-</u>
TOTAL REVENUE AND SUPPORT	<u>2,757,979</u>
EXPENSES	
Program Services	2,095,779
Support Services	
Fundraising	414,286
Management and General	<u>311,668</u>
TOTAL EXPENSES	<u>2,821,733</u>
CHANGE IN NET ASSETS	(63,754)
PRIOR PERIOD ADJUSTMENT	(31,257)
NET ASSETS, 10/1/08	<u>718,998</u>
NET ASSETS, 9/30/09	<u><u>\$ 623,987</u></u>

The accompanying notes are an integral part of these financial statements.

Lewis County Senior Citizens Center, Inc.
STATEMENT OF CASH FLOWS
For the Year Ended September 30, 2009

CASH FLOWS FROM OPERATING ACTIVITIES

Change in Net Assets	\$ (63,754)
Adjustments to reconcile change in net assets to net cash provided by (used in) operating activities:	
Depreciation	40,777
(Increase)Decrease in Accounts Receivable	(34,038)
(Increase)Decrease in Grants Receivable	10,615
(Increase)Decrease in Interest Receivable	(123)
(Increase)Decrease in Prepaid Expenses	(8,894)
(Increase)Decrease in Inventory	91
Increase(Decrease) in Accounts Payable	(24,013)
Increase(Decrease) in Accrued Wages & Benefits	(416)
Increase(Decrease) in Payroll Tax Liabilities	<u>3,867</u>
 NET CASH PROVIDED BY(USED IN) OPERATING ACTIVITIES	 \$ (75,888)

CASH FLOWS FROM INVESTING ACTIVITIES

Change in Certificates of Deposit	(150)
Increase in Investments	(10,319)
Purchases of Fixed Assets	(54,703)
Increase in Deferred Revenue	27,984
Increase in OPEB Liability	82,802
Increase in Line of Credit	<u>34,000</u>
 NET CASH PROVIDED BY(USED IN) INVESTING ACTIVITIES	 <u>79,614</u>
 INCREASE(DECREASE) IN CASH & EQUIVALENTS	 3,726
 PRIOR PERIOD ADJUSTMENT	 (31,257)
 CASH & EQUIVALENTS, 10/1/08	 <u>63,283</u>
 CASH & EQUIVALENTS, 9/30/09	 <u><u>\$ 35,752</u></u>

The accompanying notes are an integral part of these financial statements.

Lewis County Senior Citizens Center, Inc.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended September 30, 2009

EXPENSE	Programs										Subtotal	Admin	TOTAL
	III-B	III-C	III-D/ MM	III-E	LIFE	Transit	FAIR/ LH	COC/CM/ Waiver	Other Programs	Other			
Personnel	\$ 58,956	\$ 36,420	\$ 51,771	\$ 978	\$ 9,068	\$ 80,081	\$ 12,188	\$ 92,939	\$ 758,896	\$ 71,377	\$ 1,172,674	\$ 47,791	\$ 1,220,465
Taxes/Benefits	7,597	11,491	15,339	256	1,412	44,141	1,294	14,142	151,373	10,938	257,983	60,510	318,493
Advertisement							345		3,478		3,823	3,119	6,942
Bank Fees											-	96	96
Depreciation											-	40,777	40,777
Disposables		1,127				5,319					6,446		6,446
Equipment		589				1,847					2,436	100	2,536
Auto Expenses	39,575						1,916				41,491	99	41,590
Fundraising											-	414,286	414,286
Meals/Lodging						613					613	1,079	1,692
Supplies									5,405		5,405	19,213	24,618
Raw Food		67,076				92,396					159,472		159,472
Training											1,419		1,419
Transportation											8,411		8,411
Travel					1,002			17,804	92,530	14,817	127,232	1,634	128,866
Rent											-	38,076	38,076
Other		5,630				6,309			5,367		25,506	79,956	105,462
Indirect	9,099	10,287	13,582	345	2,250	9,706	2,893	22,987	195,456	16,263	282,868	19,218	302,086
Totals	\$ 115,227	\$ 132,620	\$ 195,587	\$ 2,399	\$ 13,732	\$ 142,387	\$ 18,636	\$ 147,872	\$ 1,213,578	\$ 113,741	\$ 2,095,779	\$ 725,954	\$ 2,821,733

The accompanying notes are an integral part of these financial statements.

Lewis County Senior Citizens Center, Inc.
NOTES TO FINANCIAL STATEMENTS
For the Year Ended September 30, 2009

Note 1. Summary of Significant Accounting Policies

The Lewis County Senior Citizens Center, Inc. is a nonprofit organization whose purpose is to improve the quality of life for senior citizens in Lewis 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 on 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 Lewis County Senior Citizens Center 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. These accounting policies conform to generally accepted accounting principles and have been consistently applied in the preparation of the financial statements.

Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statements 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.

Estimates

In preparing financial statements in conformity with accounting principles generally accepted in the United States of America, management must make estimates based on future events that affect the reported amounts of assets and liabilities, the disclosures 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.

Grants Receivable

Contributions/grants are recognized when the donor/grantor makes a promise to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor/grantor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor/grantor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets. The Organization uses the allowance method to determine collectibility of grants receivable. As of September 30, 2009, all grants receivable are deemed collectible.

Lewis County Senior Citizens Center, Inc.
NOTES TO FINANCIAL STATEMENTS
For the Year Ended September 30, 2009

Note 1. Summary of Significant Accounting Policies (Continued)

Accounts Receivable/Allowance for Doubtful Accounts

Accounts receivable represent amounts owed the organization for services it provided under the West Virginia Department of Health and Human Resources-Medicaid Waiver and Community Care programs. In addition, the organization used the allowance method for accounting for bad debts whereby an allowance for doubtful accounts is established based on the realization of the accounts receivable at year end.

Property and Equipment

The Organization records all equipment purchases at cost and all donated property, equipment, and land at fair market value. The Organization uses the straight-line method of depreciation over their estimated useful lives. All property and equipment purchased with grant monies must have prior approval from the grantor agency to dispose of such equipment. The organization has adopted a capitalization policy in the amount of \$1000.

Income Taxes

The Organization is exempt from income taxes under the provisions of Internal Revenue Code Section 501(c)(3).

Grant Monies

Grant monies are received in three ways:

- 1 - On a cost reimbursement basis for which the organization requests reimbursement for monies already spent. This is utilized for the LIFE Program grant.
- 2 - On an as needed basis in which in the Organization requests monies that it feels it will need in the immediate future; this is utilized for Title III-B, Title III-D, Title III-E, SHINE, Medication Management, Elder Abuse, and Veterans Care Grants. Upon completion of a grant year, any unexpended money has to be approved for carryover to the next year, but if approval is denied, the money has to be reimbursed to the grantor.
- 3 - Title III-C monies are received on a meal reimbursement basis but are not to exceed the total grant award. Upon completion of the grant year, any unexpended monies are restricted for future Title-III program operating expenses.

Total federal and state grant revenues for the year ended September 30, 2009 were \$602,691.

Operating expenditures made against federal and state grants are subject to audit by the grantor agency. These agencies may subsequently make adjustments to the grant as originally awarded due to their audit findings. All federal monies received and net assets are restricted for use in those programs sponsored by the federal grants.

Lewis County Senior Citizens Center, Inc.
NOTES TO FINANCIAL STATEMENTS
For the Year Ended September 30, 2009

Cash and cash Equivalents

For the purposes of the statement of cash flows, the Organization considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash and cash equivalents.

Memorandum Totals

The accompanying financial statements reflect totals of all net assets and activities. The totals are shown for memorandum purposes only and do not reflect the elimination of interagency activities using principles of consolidation.

Note 2. Certificates of Deposit

The Organization had two certificates of deposits as of September 30, 2009:

- Huntington National Bank 18-month certificate of deposit in the amount of \$99,999.99 at an annual rate of 4.160% and maturing on June 4, 2010; and
- Citizens Bank 6-month certificate of deposit in the amount of \$5,480.65 at an annual rate of 3.45% and maturing on October 4, 2009.

Note 3. Investments

The cost and estimated market value of investment securities at September 30, 2009 are as follows:

	Amortized Cost	Gross Unrealized Gains	Gross Unrealized Losses	Estimated Market Value
Edward Jones	\$ 154,948	\$ -0-	\$ 12,706	\$ 142,242
	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Note 4. Grants/Accounts Receivable

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

Title III monies	\$	1,644
LIFE		14,801
FAIR		4,795
Lighthouse		7,896
Transit		<u>3,968</u>
Total	\$	<u>33,104</u>

Accounts receivable as of September 30, 2009 were \$140,560. All accounts are deemed collectible.

Lewis County Senior Citizens Center, Inc.
NOTES TO FINANCIAL STATEMENTS
For the Year Ended September 30, 2009

Note 5. Property and Equipment, net

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

Land	\$ 141,097
Building	283,963
Vehicles	348,464
Equipment	<u>243,421</u>
Total Property and Equipment	\$ 1,016,945
Less Accumulated Depreciation	(<u>\$ 652,563</u>)
Net Property and Equipment	<u><u>\$ 364,382</u></u>

Note 6. Inventory

Inventory consists of food and supplies used in the Title III-C nutrition programs. Inventory is valued at cost on the first-in, first out basis. The value of inventory as of September 30, 2009 was \$6,379.

Note 7. Deferred Revenue (5310 Transportation Grant)

The Lewis County Senior Citizens Center, Inc. is the recipient of grants from the WV Department of Transportation, Division of Public Transit. These grants provide funds for the Organization to purchase vehicles. The Organization must make an initial payment of 20% of the price of the vehicle plus a share of the administrative costs. The remainder is provided by the grant, but title to the vehicle is not released to the Organization until five years have expired. Therefore, the balance is shown as unearned revenue in the financial statements and the grant revenue is recorded annually as this time expires. As of September 30, 2009, the valued of the unexpired amount was \$27,984.

Note 8. Other Post-Employment Benefits/Prior Period Adjustment

The Lewis County Senior Citizens Center, Inc. participates in the West Virginia Public Employee Insurance Agency's health insurance plan. In order to comply with GASB Statement No. 43 *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans* and GASB Statement No. 45 *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, effective July 1, 2007 the Organization should have begun recording annual required contributions (ARC) as a liability. The unrecorded liability as of September 30, 2008 was \$31,257 and has been included in these financial statements as a prior period adjustment. The expense for the fiscal year ending September 30, 2009 of \$51,545 was recorded as administrative taxes and benefits. The total of the liability as of September 30, 2009 was \$82,802.

Lewis County Senior Citizens Center, Inc.
NOTES TO FINANCIAL STATEMENTS
For the Year Ended September 30, 2009

Note 9. Retirement Program

Certain employees are eligible to be included in the Organization's retirement program. The employee contributes 4.5% of their gross wages which is combined with 9.5% contributed by the Organization. The covered employees are eligible to draw benefits upon retirement. The Organization's contributions to the retirement program of \$76,588 for the fiscal year ended September 30, 2009 are included in taxes and benefits in the statement of functional expenses.

Note 10. Support Concentration

The Lewis County Senior Citizens Center, Inc. received approximately 45% of its support from the West Virginia Department of Health and Human Services for providing services under the Medicaid Waiver and Community Care programs. Any significant reduction in the level of support from these sources could have a material effect on the Organization's programs and activities.

Note 11. Donated Facilities

During the year ended September 30, 2009, the Organization recorded in-kind donations for the rent-free use of the facilities it operates in Weston, West Virginia that are owned by the Lewis County Commission. The in-kind revenue and corresponding rent expense, in the amount of \$3,173 per month was recorded in the statement of functional expenses.

Note 12. Advertising

Advertising costs are expensed as incurred and totaled \$6942 for the year ended September 30, 2009.

SUPPLEMENTAL INFORMATION

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Certified Public Accountant

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INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTAL INFORMATION

To the Board of Directors
The Lewis County Senior Citizens Center, Inc.
Weston, West Virginia

My report on my audit of the basic financial statements of the Lewis County Senior Citizens Center, Inc., for the year ended September 30, 2009, appears on page one (1). I conducted my 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 is presented for purposes of additional analysis and is not a required part of the basic financial statements and, in my opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Williams & Associates, A.C.
Elkins, West Virginia
November 18, 2009

Lewis County Senior Citizens Center, Inc.
SCHEDULE OF REVENUES & SUPPORT
For the Year Ended September 30, 2009

	Programs										TOTAL	
	III-B	III-C	III-D/ MM	III-E	LIFE	Transit	FAIR/ LH	COC/CM/ Waiver	Other Programs	Admin		
Grant Revenues												
Federal & State	\$ 53,278	\$ 190,237	\$ 1,541	\$ 9,123	\$ 161,593	\$ 29,606	\$ 156,966	\$ -	\$ 346	\$ -	\$ 602,690	\$ 602,690
Total Grant Revenues	53,278	190,237	1,541	9,123	161,593	29,606	156,966	-	346	-	602,690	602,690
Other Revenues												
Program Service Fees							14,651	1,086,955	124,380		1,225,986	1,225,986
Project Income		122,421				5,844					128,265	128,265
Donations	13,042	52					2,401	2,111		142,122	17,606	159,728
Local Monies	5,678	26,621	257	3,041		7,380				42,977	42,977	42,977
Interest Income										14,182	-	14,182
Fundraising		17,017								525,914	17,017	542,931
In-Kind Revenue										38,076	-	38,076
Other										3,144	-	3,144
Total Other Revenues	18,720	166,111	257	3,041	-	13,224	17,052	1,089,066	124,380	723,438	1,431,851	2,155,289
Total Revenues	\$ 71,998	\$ 356,348	\$ 1,798	\$ 12,164	\$ 161,593	\$ 42,830	\$ 174,018	\$ 1,089,066	\$ 124,726	\$ 723,438	\$ 2,034,541	\$ 2,757,979

The accompanying notes are an integral part of these financial statements.

Williams & Associates, A.C.

Certified Public Accountant

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INDEPENDENT AUDITOR'S 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
The Lewis County Senior Citizens Center, Inc.
Weston, West Virginia 26241

I have audited the financial statements of the Lewis County Senior Citizens Center, Inc., (a non-profit organization) as of and for the year ended September 30, 2009, and have issued a report thereon dated November 18, 2009. I conducted my 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.

Compliance

As part of obtaining reasonable assurance about whether the Lewis County Senior Citizens Center, Inc.'s financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of law, regulations, contracts, and grants, 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 is not an object of my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, I noted certain immaterial instances of noncompliance, which we have reported to management of the Lewis County Senior Citizens Center, Inc., in a separate letter dated November 18, 2009, and included in this audit report on page 16.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered the Lewis County Senior Citizens Center, Inc.'s internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal

control components does not reduce to a relatively low level the risk that misstatements in an amount that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting that its operation that I consider to be material weaknesses. However, I noted other matters involving the internal control over financial reporting, which I have reported to management of the Lewis County Senior Citizens Center, Inc., in a separate letter dated November 18, 2009, and included in this audit report on page 16.

This report is intended solely for the information and use of the board of directors, management, and West Virginia Bureau of Senior Services and is not intended to be and should not be used by anyone other than these specified parties.

Williams & Associates, A.C.
Elkins, West Virginia
November 18, 2009

Williams & Associates, A.C.

Certified Public Accountant

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REPORT ON SELECTED COMPLIANCE REQUIREMENTS OF THE WEST VIRGINIA BUREAU OF SENIOR SERVICES

To the Board of Directors
The Lewis County Senior Citizens Center, Inc.
Weston, West Virginia

I have audited the financial statements of the Lewis County Senior Citizens Center, Inc. (a non-profit organization) as of and for the year ended September 30, 2009, and have issued my report thereon dated November 18, 2009. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial statement audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

As part of obtaining reasonable assurance about whether the Lewis County Senior Citizens Center, Inc.'s financial statements are free of material misstatement, I performed tests of certain compliance requirements per the directive of the West Virginia Bureau of Senior Services. Providing an opinion on compliance with these provisions was not an objective of my audit and, accordingly, I do not express such an opinion. However, the results of my tests disclosed no instances of noncompliance that are required to be reported under the directive of the West Virginia Bureau of Senior Services.

This report is intended for the information of the Board of Directors, management and the granting agencies and it not intended to be and should not be used by anyone other than those specified parties.

Williams & Associates, A.C.
Williams & Associates, A.C.
November 18, 2009

Williams & Associates, A.C.

Certified Public Accountant

MANAGEMENT LETTER

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PO Box 2727

Elkins, WV 26241

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To the Board of Directors
The Lewis County Senior Citizens Center, Inc.
Weston, West Virginia

My audit on the financial statements of the Lewis County Senior Citizens Center, Inc., for the year ended September 30, 2009, highlighted areas where I would like to make recommendations which would improve the internal control, accounting procedures, and internal financial information of the Organization. Since my audit was not designed to include a complete review of all systems, procedures and controls, the following comments and recommendations should not be considered to be all inclusive of the areas where improvements may be necessary.

Segregations of Duties

During my audit I noted that two people perform most of the accounting and financial duties. As a result, many aspects of internal accounting control which rely upon an adequate segregation of duties are for all practical purposes missing in the Lewis County Senior Citizens Center, Inc. I recognize that the Organization is not large enough to make the employment of additional staff for the purpose of segregating duties practicable from a financial standpoint, but I am required, under my professional responsibilities, to describe the situation.

Other Post-Employment Benefit Liabilities

I also noted that the annual required contribution (ARC) liability required to be recorded under GASB Statement No. 43 *Financial Reporting for Postemployment Benefit Plans Other Than Pension Plans* and GASB Statement No. 45 *Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions*, effective July 1, 2007 was not being recorded. The Organization should have begun recording annual required contributions (ARC) as a liability effective July 1, 2007. The ARC liability and corresponding expense should be recorded monthly.

After you have had the opportunity to review these comments and recommendations, I would be pleased to discuss those points that you desire. I would like to thank your staff for their assistance in performing the audit and the Board of Directors for the opportunity to serve the Lewis County Senior Citizens Center, Inc.

Williams & Associates, A.C.
Elkins, West Virginia
November 18, 2009

Board Resolution

January 28, 2010

Directed to:

Williams and Associates, A. C.
Box 2727
Elkins, WV 26241

RE: 2009 "Management Letter" Lewis County Senior Center

The Lewis County Senior Center's Board of Directors has reviewed your Audited Financial Statements, September 30, 2009. We appreciate your thorough and prompt work in regard thereto. We respond to your Segregation of Duties section in the captioned letter and, for the record, realize the power vested in two of our staff, and have analyzed their competency and integrity, and, in conjunction with the practical considerations you point out, believe it in the best interests of the Senior Center to continue with the existing staff, with whom we will continue to interact most frequently.

The Lewis County Senior Center's Board of Directors

Emailed to: Tommy Williams 02/02/10