

**THE COMMITTEE FOR HANCOCK COUNTY
SENIOR CITIZENS, INC.**

NEW CUMBERLAND, WEST VIRGINIA

FINANCIAL STATEMENTS

SEPTEMBER 30, 2012

CUNNINGHAM



& ASSOCIATES

THE COMMITTEE FOR HANCOCK COUNTY SENIOR CITIZENS, INC.

FINANCIAL STATEMENTS

SEPTEMBER 30, 2012

TABLE OF CONTENTS

| | <u>Page</u> |
|---|--------------------|
| Independent Auditor's Report | 3 - 4 |
| Financial Statements: | |
| Statement of Financial Position | 5 |
| Statement of Activities | 6 |
| Statement of Cash Flows | 7 |
| Statement of Functional Expenses | 8 |
| Notes to Financial Statements | 9 - 13 |
| Independent Auditor's Report on Compliance and on Internal Control over Financial Reporting Based on an Audit of Financial Statements Performed In Accordance with Government Auditing Standards | 14 - 15 |
| Supplemental Information: | |
| Schedule of Expenditures of Federal, State, and Local Awards | 16 |



CUNNINGHAM & ASSOCIATES

C e r t i f i e d P u b l i c A c c o u n t a n t s

www.c-p-a.com - Offices in Ohio, West Virginia, and South Carolina - main office phone (440)717-1350

February 8, 2013

To the Board of Directors of
The Committee for Hancock County Senior Citizens, Inc.

INDEPENDENT AUDITOR'S REPORT

We have audited the accompanying statement of financial position of The Committee for Hancock County Senior Citizens, Inc. (a nonprofit organization) as of September 30, 2012, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

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

In accordance with Government Auditing Standards, we have also issued our report dated February 8, 2013, on our consideration of The Committee for Hancock County Senior Citizens, 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 the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the financial statements of The Committee for Hancock County Senior Citizens, Inc. taken as a whole. The accompanying schedule of federal awards, state awards and other assistance is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain other procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Cunningham & Associates

Chester, West Virginia

THE COMMITTEE FOR HANCOCK COUNTY SENIOR CITIZENS, INC.

STATEMENT OF FINANCIAL POSITION

SEPTEMBER 30, 2012

ASSETS

Current Assets:

| | | |
|--|----|---------|
| Cash and cash equivalents | \$ | 125,063 |
| Certificate of Deposit | | 75,630 |
| Accounts receivable - grants and contracts | | 87,956 |
| Accounts receivable - other | | 7,119 |
| Prepaid expenses and deposits | | 14,854 |

Total Current Assets 310,622

Property and Equipment, net 336,339

Total Assets \$ 646,961

LIABILITIES AND NET ASSETS

Current Liabilities:

| | | |
|------------------------------------|----|--------|
| Accounts payable | \$ | 17,722 |
| Accrued wages, benefits, and taxes | | 13,742 |
| Trip deposits | | 1,080 |
| Deferred revenue | | 11,084 |

Total Current Liabilities 43,628

Net Assets - Unrestricted:

| | | |
|------------------|--|---------|
| Operations | | 599,933 |
| Board-designated | | 3,400 |

Total Net Assets - Unrestricted 603,333

Total Liabilities and Net Assets \$ 646,961

**The accompanying Independent Auditors' Report and notes
are an integral part of these financial statements.**

THE COMMITTEE FOR HANCOCK COUNTY SENIOR CITIZENS, INC.

STATEMENT OF ACTIVITIES

FOR THE YEAR ENDED SEPTEMBER 30, 2012

| | |
|---|-------------------|
| Revenue and other support: | |
| Federal funds | \$ 60,494 |
| State funds | 486,164 |
| Medicaid and waiver funds | 79,613 |
| In kind revenue | 120,205 |
| Local funds | 28,416 |
| Client fees and donations - private pay | 36,205 |
| Program income | 15,512 |
| Bingo and raffle sales, net | 6,295 |
| Interest income | 1,193 |
| Miscellaneous | 50,947 |
| | <hr/> |
| Total Revenue and Other Support | 885,044 |
| | <hr/> |
| Expenses: | |
| Program Services: | |
| Medicaid | 67,979 |
| Lighthouse | 151,448 |
| FAIR | 76,491 |
| Other | 33,745 |
| Transit | 120,901 |
| Senior program services | 141,417 |
| | <hr/> |
| Total Program Services | 591,981 |
| | <hr/> |
| Supporting Services: | |
| Management and general | 235,581 |
| Fundraising | 98,786 |
| | <hr/> |
| Total Supporting Services | 334,367 |
| | <hr/> |
| Total Expenses | 926,348 |
| | <hr/> |
| Change in Net Assets | (41,304) |
| Unrestricted Net Assets, Beginning of Year | 644,637 |
| | <hr/> |
| Unrestricted Net Assets, End of Year | \$ 603,333 |
| | <hr/> <hr/> |

The accompanying Independent Auditors' Report and notes
are an integral part of these financial statements.

THE COMMITTEE FOR HANCOCK COUNTY SENIOR CITIZENS, INC.

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED SEPTEMBER 30, 2012

| | |
|---|--------------------|
| Cash Flows Provided by (Used in) Operating Activities: | |
| Change in Net Assets | \$ (41,304) |
| Adjustments to Reconcile Change in Net Assets to Net | |
| Cash Provided by (Used in) Operating Activities: | |
| Depreciation | 42,455 |
| Interest capitalized to certificates of deposit | (1,100) |
| (Increase) Decrease in Assets: | |
| Accounts receivable - grants and contracts | 41,658 |
| Accounts receivable - other | (3,679) |
| Prepaid expenses | (2,415) |
| Increase (Decrease) in Liabilities: | |
| Accounts payable | (4,426) |
| Accrued wages, benefits, and taxes | 4,435 |
| Trip deposits | (6,110) |
| Deferred revenue | (15,916) |
| | <hr/> |
| Net Cash Provided by Operating Activities | 13,598 |
| | <hr/> |
| Net Increase in Cash and Cash Equivalents | 13,598 |
| | |
| Cash and Cash Equivalents, Beginning of Year | 111,465 |
| | <hr/> |
| Cash and Cash Equivalents, End of Year | \$ 125,063 |
| | <hr/> <hr/> |

**The accompanying Independent Auditors' Report and notes
are an integral part of these financial statements.**

THE COMMITTEE FOR HANCOCK COUNTY SENIOR CITIZENS, INC.

STATEMENT OF FUNCTIONAL EXPENSES

FOR THE YEAR ENDED SEPTEMBER 30, 2012

| | Program Services | | | | Supporting Services | | | Total | | | |
|--|--------------------------|------------|-------------------------|------------------------|------------------------|-------------|---------------------------|------------|-----------|------------|------------|
| | Home and Community Based | | Senior Program Services | Total Program Services | Management and General | Fundraising | Total Supporting Services | | | | |
| | Medicaid | Lighthouse | | | | | | | FAIR | Other | Transit |
| Salaries | \$ 54,299 | \$ 120,077 | \$ 60,698 | \$ 26,270 | \$ 57,692 | \$ 39,241 | \$ 358,277 | \$ 66,936 | \$ 10,367 | \$ 77,303 | \$ 435,580 |
| Taxes and employee benefits | 8,128 | 17,972 | 9,086 | 3,932 | 8,907 | 6,701 | 54,726 | 17,071 | 1,513 | 18,584 | 73,310 |
| Travel and training | 4,275 | 9,428 | 4,781 | 2,067 | 554 | 2,113 | 23,218 | 3,781 | - | 3,781 | 26,999 |
| Repairs, maintenance, and vehicle operations | - | - | - | - | 28,753 | 2,962 | 31,715 | 6,340 | 2,742 | 9,082 | 40,797 |
| Office expenses, postage, and supplies | 576 | 2,383 | 1,114 | 1,097 | - | 21,981 | 27,151 | 13,355 | 8,723 | 22,078 | 49,229 |
| Communications and utilities | 103 | 227 | 115 | 50 | 1,484 | 919 | 2,898 | 2,769 | - | 2,769 | 5,667 |
| Insurance | - | - | - | - | 7,584 | 3,035 | 10,619 | 4,144 | 2,946 | 7,090 | 17,709 |
| Professional fees | - | - | - | - | - | - | - | 10,709 | - | 10,709 | 10,709 |
| Weirton Senior Center pass through | - | - | - | - | - | - | - | 65,000 | - | 65,000 | 65,000 |
| Rent | - | - | - | - | - | 40,236 | 40,236 | 40,236 | 40,235 | 80,471 | 120,707 |
| Depreciation | - | - | - | - | 15,927 | 24,043 | 39,970 | 2,485 | - | 2,485 | 42,455 |
| Other | 598 | 1,361 | 697 | 329 | - | 186 | 3,171 | 2,755 | 32,260 | 35,015 | 38,186 |
| | \$ 67,979 | \$ 151,448 | \$ 76,491 | \$ 33,745 | \$ 120,901 | \$ 141,417 | \$ 591,981 | \$ 235,581 | \$ 98,786 | \$ 334,367 | \$ 926,348 |

The accompanying Independent Auditors' Report and notes are an integral part of these financial statements.

THE COMMITTEE FOR HANCOCK COUNTY SENIOR CITIZENS, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2012

Note 1 - Summary of Significant Accounting Policies:

Nature of the Organization:

The Committee for Hancock County Senior Citizens, Inc. (the "Committee") (a nonprofit organization) became a reality in part due to legislation known as the Older Americans Act of 1965. The purpose of the Committee is to provide a voluntary organization of representatives of the general public, business, labor, senior citizens, youth, public and private agencies, and community organizations to provide, supervise, and administer a comprehensive program for the welfare of senior citizens. The Committee provides social, in-home, transportation, and community services to residents of Hancock County, West Virginia who meet the applicable program eligibility

The Committee is funded primarily by grants awarded under Title III of the Older American's Act and state grant funds through the West Virginia Bureau of Senior Services, as administered by the Northwestern Area Agency on Aging, and through third-party reimbursements, specifically the State of West Virginia Medicaid and Waiver Program. The grants awarded and contracts performed cover the periods beginning October 1, 2011 and ending September 30, 2012.

Basis of Accounting:

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United State of America.

Basis of Presentation:

The financial statements are presented following the recommendations of the Financial Accounting Standards Board in its statement of Accounting Standards Codification (FASB ASC) No. 958-205, *Not-for-Profit Entities, Presentation of Financial Statements*. Under FASB ASC No. 958-205, the Committee 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. Net assets of the two restricted classes are created only by donor-imposed restriction on their use. Temporarily restricted net assets are restricted as to time or purpose as designated by the donor. All net assets other than those subject to temporary or permanent donor-imposed restrictions, including Board-designated or appropriated amounts, are legally unrestricted and are reported as part of the unrestricted class. As of September 30, 2012, the Committee had no temporarily or permanently restricted net assets. In addition, the Committee is required to present a statement of cash flows.

THE COMMITTEE FOR HANCOCK COUNTY SENIOR CITIZENS, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2012

Note 1 - Summary of Significant Accounting Policies (Continued):

Revenue, Receivables, Deferred Income and Other Support:

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions. All donor-restricted contributions are reported as an increase in temporarily or permanently restricted net assets, depending upon 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 released from restrictions. Restricted donations that are received and have their restriction expire in the same period are included in unrestricted net assets. The Committee did not receive any temporarily or permanently restricted contributions during the year ended September 30, 2012.

Revenue received from Federal, state, and local funding agencies is recorded as earned. Any funds received in advance of expenses incurred is recorded as deferred revenue at year end. Likewise, accounts receivable amounts are recorded for amounts due from grantor or contract agencies for expenses incurred and not yet reimbursed.

Leasehold Improvements, Vehicles, and Equipment:

Capitalized leasehold improvements, vehicles, and equipment are stated at cost. Depreciation is computed on the straight-line method over the estimated useful lives of the assets: 3 to 10 years for vehicles and equipment and the lesser of the lease life or life of the improvements for leasehold improvements.

Maintenance, repairs, and minor improvements are charged to operating expenses as incurred. Major improvements are capitalized.

Income Tax:

The Committee is exempt from Federal Income Tax under Section 501(c)(3) of the Internal Revenue Code.

Contributed Facility:

The facility for the Senior Center is currently leased through an agreement with the County Commission of Hancock County, West Virginia for \$1.00 per year. This lease includes gas, electric, water, sewage, telephone, garbage, snow removal, and grass cutting expenses. The lease has a term of 20 years, beginning on August 1, 2002, and ending on July 31, 2022. The County Commission has estimated the value of the facility used for Senior Center activity to be approximately \$120,205. Accordingly this amount has been reported as in kind revenue in the Statement of Activities and rent in the Statement of Functional Expenses. The facility is available to the Committee as long as the premises are used for providing services to senior citizens of Hancock County. If the Committee fails to do so, the lease may be canceled at the option of the County Commission.

THE COMMITTEE FOR HANCOCK COUNTY SENIOR CITIZENS, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2012

Note 1 - Summary of Significant Accounting Policies (Continued):

Use of Estimates:

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Note 2 - Grant and Third-Party Commitments and Contingencies

The Committee receives a substantial amount of its support from Federal and state governments. A significant reduction in the level of this support, if this were to occur, may have a negative effect on the Committee's activities.

Additionally, under the terms of Federal and state contracts and grants, periodic audits are required and certain costs may be questioned as inappropriate expenditures. Such audits could lead to reimbursement to the grantor agency. Management believes disallowances, if any, will be immaterial.

Note 3 - Federal Matching

The Committee allocated the following funds as match monies required by Title III awards for the year ended September 30 2012, as follows:

| <u>Program</u> | <u>2012</u> | <u>Source of Funds</u> |
|--------------------------------|------------------|------------------------|
| Title III-B Social Services | \$ 6,595 | In-kind (see Note 1) |
| Title III-D Health Services | 365 | In-kind (see Note 1) |
| Title III-E Caregiver Services | 5,749 | In-kind (see Note 1) |
| | <u>\$ 12,709</u> | |

In addition, program income funds included in the notification of grant award were used to cover expenses of the Title III program, but are not considered matching funds.

Note 4 - Cash and Cash Equivalents:

For the purpose of the cash flows statement, the Committee includes cash in bank and on hand and certificates of deposit with original maturities of 90 days or less as cash and cash equivalents. The Committee paid no interest expense or corporate income taxes for the year ended September 30, 2012.

THE COMMITTEE FOR HANCOCK COUNTY SENIOR CITIZENS, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2012

Note 5 - Equipment Purchased with Grant Funds:

The equipment acquired is owned by the Committee while used in the program for which it was purchased or in other future authorized programs. However, for certain equipment purchased with Federal and/or state funds, the grantor maintains a reversionary interest; therefore, its disposition, as well as the ownership of any sale proceeds therefrom, is subject to funding source regulations.

In addition, the Committee has three vans that are used to transport elderly and disabled persons that were obtained with grants received from the West Virginia Division of Public Transit. Under this grant, 80 percent of the purchase price of the van was funded through the grant and 20 percent through local monies of the Committee. The title of one van remains with the West Virginia Division of Public Transit until the van reaches 100,000 miles.

Note 6 - Leasehold Improvements, Vehicles, and Equipment

Leasehold improvements, vehicles, and equipment balances as of September 30, 2012, were as follows:

| | |
|-------------------------------|-------------------|
| | <u>2012</u> |
| Leasehold improvements | \$ 333,040 |
| Vehicles | 159,274 |
| Equipment | <u>39,008</u> |
| | 531,322 |
| Less accumulated depreciation | <u>194,983</u> |
| | <u>\$ 336,339</u> |

Depreciation included in expenses amounted to \$42,455 for the year ended September 30, 2012.

Note 7 - Deferred Revenue:

Deferred revenue balances include grant funds received and not expended by year end. As of September 30, 2012, deferred revenue included on the statement of financial position is comprised of the following:

| | |
|--|------------------|
| | <u>2012</u> |
| Hancock County Commission | \$ 5,489 |
| SHIP/Health Benefits | 4,000 |
| West Virginia Long Term Care Partnership | <u>1,595</u> |
| | <u>\$ 11,084</u> |

THE COMMITTEE FOR HANCOCK COUNTY SENIOR CITIZENS, INC.

NOTES TO FINANCIAL STATEMENTS

FOR THE YEAR ENDED SEPTEMBER 30, 2012

Note 8 - Leases:

On July 23, 2012, the Committee entered into a two year lease agreement for a location in Weirton, West Virginia to provide respite care. Terms of the lease require monthly payments of \$500 through August 31, 2014. Rent expense for the year ended September 30, 2012 was \$500.

Future minimum lease payments under the above lease are as follows:

| Year Ending September 30, | Amount |
|----------------------------------|------------------|
| 2013 | \$ 6,000 |
| 2014 | 5,500 |
| | <u>\$ 11,500</u> |

Note 9 - Net Assets (Board-Designated):

In 2011, the Board of Directors designated certain agency funds to be held in a contingency fund to be used only following Board approval. As of September 30, 2012, these funds totaled \$3,400. This restriction will remain in place until the Board of Directors feels that it is no longer needed.

Note 10 - Fundraising and Special Events:

The Committee sponsors weekly fundraising events such as Bingo and Raffle. The gross proceeds from these events for the year ended September 30, 2012, totaled \$35,697. Expenses and related bingo and raffle payouts totaled \$29,402. Net proceeds of \$6,295 are reported in the statements of activities.

Note 11 - Subsequent Events:

The Committee has evaluated events through February 8, 2013, the date which the financial statements were available to be issued, and no matters came to their attention that would require adjustments to or disclosure in the financial statements.



CUNNINGHAM & ASSOCIATES

C e r t i f i e d P u b l i c A c c o u n t a n t s

www.c-p-a.com - Offices in Ohio, West Virginia, and South Carolina - main office phone (440)717-1350

February 8, 2013

To the Board of Directors of
The Committee for Hancock County Senior Citizens, Inc.

**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**

We have audited the financial statements of The Committee for Hancock County Senior Citizens, Inc. (a nonprofit organization) as of and for the year ended September 30, 2012, and have issued our report thereon dated February 8, 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 Committee for Hancock County Senior Citizens, Inc. is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audits, we considered The Committee for Hancock 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 the The Committee for Hancock 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 designed 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 The Committee for Hancock 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 audits, 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.

This report is intended solely for the information and use of management, others within the entity, the Board of Trustees, and is not intended to be and should not be used by anyone other than these specified parties.

Cunningham & Associates

Chester, West Virginia

THE COMMITTEE FOR HANCOCK COUNTY SENIOR CITIZENS, INC.

SCHEDULE OF FEDERAL AWARDS, STATE AWARDS, AND
OTHER ASSISTANCE

FOR THE YEAR ENDED SEPTEMBER 30, 2012

| Federal Awards Federal Agency/Pass-through agency | CFDA/ Award/Grant No. | Revenue Recognized | Expenses Recognized |
|---|--------------------------|-----------------------|------------------------|
| U.S. Department of Health and Human Services passed through the Northwestern Area on Aging/Bel-O-Mar Regional Council: | | | |
| Disease Prevention and Health Promotion Services - Title III-D | 93.043 | \$ 2,068 | \$ 2,068 |
| Grants for Supportive Services and Senior Centers - Title III-B | 93.044 | 37,392 | 37,392 |
| National Family Caregiver Support - Title III - E | 93.052 | 13,213 | 13,213 |
| Centers for Medicare and Medicaid Services | | | |
| Research, Demonstrations, and Evaluations | 93.779 | 7,000 | 7,000 |
| Low Income Home Energy Assistance | 93.568 | 89 | 89 |
| U.S. Department of Veterans Affairs passed through Department of Veteran Affairs - Pittsburgh, Pennsylvania: | | | |
| Homemaker Home Health Care | 646 | 732 | 732 |
| Total Federal Awards and Expenses | | <u>\$ 60,494</u> | <u>\$ 60,494</u> |
| State Awards and Other Assistance | | | |
| State Agency/Pass-through Agency | | | |
| West Virginia Bureau of Senior Services (BOSS): | | | |
| State Community Partnership Funds - GWSC | SC21085 | \$ 10,000 | \$ 10,000 |
| State Community Partnership Funds - GWSC | SC21184 | 20,000 | 20,000 |
| State Community Partnership Funds - HCSS | SC21215 | 20,612 | 20,612 |
| State Community Partnership Funds - HCSS | SC21215A | 5,000 | 5,000 |
| State Community Partnership Funds - GWSC | SC21215A | 15,000 | 15,000 |
| State Community Partnership Funds - GWSC | SC21216 | 20,000 | 20,000 |
| West Virginia Bureau of Senior Services passed through the Bel-O-Mar Regional Council: | | | |
| State Discretionary Grant - Lighthouse In-Home Care | 21249 | 101,900 | 101,900 |
| State Discretionary Grant - Lighthouse In-Home Care | 21349 | 27,668 | 27,668 |
| State Discretionary Grant - In-Home Care Harmony System | 21249 | 4,934 | 4,934 |
| State Alzheimer's Respite Care/FAIR | 21249 | 42,207 | 42,207 |
| State Alzheimer's Respite Care/FAIR | 21349 | 13,219 | 13,219 |
| State Matching Funds | 21235 | 31,806 | 31,806 |
| State Legislative Initiatives for the Elderly (L.I.F.E) | 21202 | 120,459 | 120,459 |
| State Legislative Initiatives for the Elderly (L.I.F.E) | 21302 | 53,359 | 53,359 |
| Total State Awards and Expenses | | <u>486,164</u> | <u>486,164</u> |
| Other Assistance: | | | |
| U.S. Department of Health & Human Services passed through West Virginia Department of Health and Human Resources: | | | |
| Medicaid and Waiver | N/A | 79,613 | 79,613 |
| Total State Awards and Other Assistance | | <u>\$ 565,777</u> | <u>\$ 565,777</u> |

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