

June 14, 2013

R. Thomas CPA & Associates
P. O. Box 655
Moorefield, WV 26836

We are providing this letter in connection with your audit of the statement of financial position of Pendleton Senior and Family Services as of September 30, 2012 and the related statements of activities, functional expenses, and cash flows for the twelve months then ended for the purpose of expressing an opinion as to whether the financial statements present fairly, in all material respects, the financial position, changes in net assets, and cash flows of Pendleton Senior and Family Services in conformity with U.S. generally accepted accounting principles. We confirm that we are responsible for the fair presentation in the financial statements of financial position, changes in net assets, and cash flows in conformity with generally accepted accounting principles. We are also responsible for adopting sound accounting policies, establishing and maintaining internal control, and preventing and detecting fraud.

We confirm, to the best of our knowledge and belief, as of June 14, 2013, the following representations made to you during your review.

1. The financial statements referred to above are fairly presented in conformity with U. S. generally accepted accounting principles and include all assets and liabilities under the organization's control.
2. We have made available to you all –
 - a. Financial records and data and all audit or relevant monitoring reports, if any, received from funding sources.
 - b. Minutes of the meetings of Board of Directors or summaries of actions of recent meetings for which minutes have not yet been prepared.
3. There have been no communications from regulatory agencies concerning noncompliance with, or deficiencies in, financial reporting practices.
4. There are no material transactions that have not been properly recorded in the accounting records underlying the financial statements.

5. We acknowledge our responsibility for the design and implementation of programs and controls to prevent and detect fraud.
6. We have no knowledge of any fraud or suspected fraud affecting the Organization involving:
 - a. Management,
 - b. Employees who have significant roles in internal control, or
 - c. Others where the fraud could have a material effect on the financial statements.
7. We have no knowledge of any allegations of fraud or suspected fraud affecting the Organization received in communications from employees, former employees, grantors regulators, or others.
8. The Organization has no plans or intentions that may materially affect the carrying value or classification of assets, liabilities, or net asset balances.
9. The following, if any, have been properly recorded or disclosed in the financial statements:
 - a. Related party transactions, including revenues, expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties.
 - b. Guarantees, whether written or oral, under which the Organization is contingently liable.
 - c. All accounting estimates that could be material to the financial statements, including the key factors and significant assumptions underlying those estimates, and we believe the estimates are reasonable in the circumstances.
10. There are no estimates that may be subject to a material change in the near term that have not been properly disclosed in the financial statements. We understand that near term means the period within one year of the date of the financial statements. In addition, we have no knowledge of concentrations existing at the date of the financial statements that make the organization vulnerable to the risk of severe impact that have not been properly disclosed in the financial statements.
11. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to us; and we have identified and disclosed to you all laws, regulations and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts.

12. Pendleton Senior and Family Services is an exempt organization under Section 501 (c) (3) of the Internal Revenue Code. Any activities of which we are aware that would jeopardize the Organization's tax-exempt status, and all activities subject to tax on unrelated business income or excise or other tax, have been disclosed to you. All required filings with tax authorities are up-to-date.
13. There are no –
 - a. Violations or possible violations of laws and regulations and provisions of contracts and grant agreements whose effects should be considered for disclosure in the financial statements or as a basis for recording a loss contingency.
 - b. We are not aware of any pending or threatened litigation, claims or assessments or unasserted claims or assessments that are required to be disclosed in the financial statements in accordance with FASB Accounting Standards Codification 450, *Contingencies*, and we have not consulted a lawyer concerning litigation, claims or assessments.
 - c. Other liabilities or gain or loss contingencies that are required to be accrued or disclosed by FASB Accounting Standards Codification 450, *Contingencies*, and we have not consulted a lawyer concerning litigation, claims or assessments.
 - d. Designations of net assets disclosed to you that were not properly authorized and approved, or reclassifications of net assets that have not been properly reflected in the financial statements.
14. We understand that as part of your audit, you prepared the adjusting journal entries necessary to convert our cash basis records to the accrual basis of accounting and acknowledge that we have reviewed and approved those entries. Also, as part of your audit, you prepared the draft financial statements and related notes from the trial balance. We have reviewed and approved those financial statements and related notes and believe they are adequately supported by the books and records of the organization. In regards to these services performed by you, we have:
 - a. Made all management decisions and performed all management functions.
 - b. Designated an individual with suitable skill, knowledge, or experience to oversee the services.
 - c. Evaluated the adequacy and results of the services performed.
 - d. Accepted responsibility for the results of the services.

15. The Organization has satisfactory title to all owned assets, and there are no liens or encumbrances on such assets nor has any asset been pledged as collateral.
16. We have complied with all restrictions on resources (including donor restrictions) and all aspects of contractual and grant agreements that would have a material effect on the financial statements in the event of noncompliance. This includes complying with donor requirements to maintain a specific asset composition necessary to satisfy their restrictions.
17. We acknowledge our responsibility for presenting the supplementary information in accordance with U. S. generally accepted accounting principles, and we believe the supplementary information including its form and content, is fairly presented in accordance with U. S. generally accepted accounting principles. The methods of measurement and presentation of the supplementary information have not changed from those used in the prior period, and we have disclosed to you any significant assumptions or interpretations underlying the measurement and presentation of the supplementary information.

No events have occurred subsequent to the statement of financial position date and through the date of this letter that would require adjustment to or disclosure in the aforementioned financial statements.

Signed: _____

Signed: _____

Executive Director

Fiscal Officer

Title: _____

Title: _____

MANAGEMENT REVIEW CHECKLIST

PENDLETON SENIOR & FAMILY SERVICES

ENTITY: _____

SEPTEMBER 30, 2012

FINANCIAL STATEMENT DATE: _____

_____ I have reviewed the attached Depreciation Schedule and
approve the methods and rates of depreciation.

_____ I have reviewed the attached adjusting, correcting and closing
entries and approve all proposed entries.

NAME

POSITION

ASSET DEPRECIATION SHORT REPORT
PENDLETON SENIOR & FAMILY SERVICES Sep. 30, 2012

Sorted: ASSET A/C#
 Method: 1-BOOK-Std Conv Applied

Range: BLDG - T19 - LIFE
 Include: All assets

Date Acq	Description	Meth/Life	Cost	Salvage Value	Depr Basis	Includes Section 179		
						Beg A/Depr	Curr Depr	End A/Depr
ASSET A/C#: BLDG - T19 - BUILDINGS - TITLE 19								
10/01/88	OFFICE ADDITION	SLP/15.00	5,722.00	0.00	5,722.00	5,722.00	0.00	5,722.00
11/01/96	OFFICE RENOVATION (T19 PART)	SLP/10.00	2,389.75	0.00	2,389.75	2,389.75	0.00	2,389.75
12/01/96	PROPERTY - METAL BUILDINGS	SLP/35.00	135,498.65	0.00	135,498.65	54,199.46	3,871.39	58,070.85
09/01/98	BUILDING COSTS (T19 PART)	SLP/35.00	628,645.61	0.00	628,645.61	233,166.90	17,961.30	251,128.20
04/01/99	BUILDING - ARCHITECT FEE	SLP/35.00	6,000.00	0.00	6,000.00	2,142.87	171.43	2,314.30
06/20/00	GARAGE / STORAGE BUILDING	SLP/25.00	127,379.80	0.00	127,379.80	57,745.49	5,095.19	62,840.68
05/17/01	AWNINGS	SLP/10.00	1,727.14	0.00	1,727.14	1,727.14	0.00	1,727.14
05/23/01	SHUTTERS	SLP/10.00	2,763.50	0.00	2,763.50	2,763.50	0.00	2,763.50
08/01/04	BUILDING-RIVERTON	SLP/35.00	517,660.03	0.00	517,660.03	105,997.08	14,790.29	120,787.37
11/09/06	NEW AC UNIT	SLP/10.00	9,997.46	0.00	9,997.46	4,915.43	999.75	5,915.18
Grand totals: BLDG - T19 - BUILDINGS - TITLE 19 (10 assets)			1,437,783.94	0.00	1,437,783.94	470,769.62	42,889.35	513,658.97
ASSET A/C#: BLDG --CC - BUILDINGS - COMM CARE								
11/01/96	OFFICE RENOVATION	SLP/10.00	7,169.25	0.00	7,169.25	7,169.25	0.00	7,169.25
12/01/96	METAL BUILDING	SLP/35.00	14,940.04	0.00	14,940.04	5,976.04	426.86	6,402.90
09/01/98	BUILDING	SLP/35.00	6,745.00	0.00	6,745.00	2,505.23	192.71	2,697.94
Grand totals: BLDG --CC - BUILDINGS - COMM CARE (3 assets)			28,854.29	0.00	28,854.29	15,650.52	619.57	16,270.09
ASSET A/C#: EQUIP CC - EQUIPMENT COMMUNITY CARE								
04/01/90	CALCULATOR	SLP/ 5.00	59.88	0.00	59.88	59.88	0.00	59.88
07/01/90	1/2 TYPEWRITER	SLP/ 5.00	232.50	0.00	232.50	232.50	0.00	232.50
09/01/90	1/2 XT COMPUTER	SLP/ 5.00	124.50	0.00	124.50	124.50	0.00	124.50
02/01/91	PHONE	SLP/ 5.00	118.00	0.00	118.00	118.00	0.00	118.00
04/01/91	PANASONIC PRINTER	SLP/ 5.00	159.50	0.00	159.50	159.50	0.00	159.50
08/01/91	COPIER	SLP/ 5.00	858.00	0.00	858.00	858.00	0.00	858.00
09/01/91	FAX	SLP/ 5.00	350.00	0.00	350.00	350.00	0.00	350.00
09/01/92	COMPUTER / PRINTER	SLP/ 5.00	2,216.67	0.00	2,216.67	2,216.67	0.00	2,216.67
10/01/92	PA SYSTEM	SLP/ 5.00	152.66	0.00	152.66	152.66	0.00	152.66
10/01/92	STORAGE CABINET	SLP/10.00	268.70	0.00	268.70	268.70	0.00	268.70
08/01/93	TV / VCR	SLP/ 3.00	130.30	0.00	130.30	130.30	0.00	130.30
08/01/93	BOOKSHELF	SLP/ 5.00	114.95	0.00	114.95	114.95	0.00	114.95
11/01/93	COMPUTER	SLP/ 5.00	1,200.00	0.00	1,200.00	1,200.00	0.00	1,200.00
12/01/93	COMPUTER	SLP/ 5.00	2,036.85	0.00	2,036.85	2,036.85	0.00	2,036.85
12/01/93	DIGITAL TAD	SLP/ 5.00	112.08	0.00	112.08	112.08	0.00	112.08
02/01/94	TYPEWRITER	SLP/ 5.00	417.00	0.00	417.00	417.00	0.00	417.00
05/01/94	REFRIGERATOR	SLP/ 5.00	388.74	0.00	388.74	388.74	0.00	388.74
06/01/94	STORAGE CABINET	SLP/ 5.00	123.19	0.00	123.19	123.19	0.00	123.19
12/01/94	(2) SIGNS	SLP/ 5.00	450.00	0.00	450.00	450.00	0.00	450.00
06/01/95	REFRIGERATOR	SLP/ 5.00	290.97	0.00	290.97	290.97	0.00	290.97
08/01/95	WHEELCHAIR	SLP/ 5.00	212.00	0.00	212.00	212.00	0.00	212.00
10/01/95	COMPUTERS	SLP/ 5.00	2,972.18	0.00	2,972.18	2,972.18	0.00	2,972.18
10/01/96	PHONE SYSTEM	SLP/ 7.00	2,700.00	0.00	2,700.00	2,700.00	0.00	2,700.00
10/01/97	COPIER	SLP/ 5.00	4,642.80	0.00	4,642.80	4,642.80	0.00	4,642.80
10/01/97	TELEPHONE	SLP/ 5.00	401.71	0.00	401.71	401.71	0.00	401.71
01/01/98	COMPUTER UPGRADE	SLP/ 3.00	432.10	0.00	432.10	432.10	0.00	432.10
02/01/98	COMPUTER UPGRADE	SLP/ 3.00	1,351.80	0.00	1,351.80	1,351.80	0.00	1,351.80
04/01/98	COMPUTERS	SLP/ 3.00	2,024.80	0.00	2,024.80	2,024.80	0.00	2,024.80
09/20/00	EXERCISE BIKE	SLP/ 7.00	1,729.90	0.00	1,729.90	1,729.90	0.00	1,729.90
11/08/02	Computer Desk/Accessories	SLP/ 7.00	752.00	0.00	752.00	752.00	0.00	752.00
03/17/03	Compaq Computer	SLP/ 7.00	866.06	0.00	866.06	866.06	0.00	866.06
04/23/03	COMPUTER DESK/ACCESSORIES	SLP/ 7.00	1,071.06	0.00	1,071.06	1,071.06	0.00	1,071.06
03/17/12 A	Ricoh Copier	SLP/ 5.00	5,667.00	0.00	5,667.00	0.00	661.15	661.15
05/24/12 A	Office Furniture	SLP/ 5.00	2,778.00	0.00	2,778.00	0.00	231.50	231.50
05/24/12 A	Digital Duplicator	SLP/ 5.00	2,591.00	0.00	2,591.00	0.00	215.92	215.92
Grand totals: EQUIP CC - EQUIPMENT COMMUNITY CARE (35)			39,996.90	0.00	39,996.90	28,960.90	1,108.57	30,069.47
ASSET A/C#: EQUIP T19 - EQUIPMENT T19								
10/01/87	LAWN MOWERS	SLP/ 7.00	932.00	0.00	932.00	932.00	0.00	932.00
11/01/89	CHAIR	SLP/ 5.00	99.88	0.00	99.88	99.88	0.00	99.88
06/01/90	1/2 TYPEWRITER	SLP/ 5.00	232.50	0.00	232.50	232.50	0.00	232.50
09/01/90	1/2 XT COMPUTER	SLP/ 5.00	124.50	0.00	124.50	124.50	0.00	124.50
11/01/90	PHONES	SLP/ 7.00	604.00	0.00	604.00	604.00	0.00	604.00

ASSET DEPRECIATION SHORT REPORT
PENDLETON SENIOR & FAMILY SERVICES Sep. 30, 2012

Sorted: ASSET A/C#
 Method: 1-BOOK-Std Conv Applied

Range: BLDG - T19 - LIFE
 Include: All assets

Date Acq	Description	Meth/Life	Cost	Salvage Value	Depr Basis	Includes Section 179		
						Beg A/Depr	Curr Depr	End A/Depr
ASSET A/C#: EQUIP T19 - EQUIPMENT T19								
05/01/91	PANASONIC PRINTER	SLP/ 5.00	159.50	0.00	159.50	159.50	0.00	159.50
05/01/91	COPIER	SLP/ 5.00	858.00	0.00	858.00	858.00	0.00	858.00
09/01/91	FAX	SLP/ 5.00	350.00	0.00	350.00	350.00	0.00	350.00
08/01/92	MACHINE STAND	SLP/ 5.00	100.00	0.00	100.00	100.00	0.00	100.00
09/01/92	COMPUTERS / PRINTER	SLP/ 7.00	1,108.33	0.00	1,108.33	1,108.33	0.00	1,108.33
09/01/92	VACCUUM	SLP/ 5.00	145.00	0.00	145.00	145.00	0.00	145.00
08/01/93	CHINA / GLASSES	SLP/ 5.00	1,002.00	0.00	1,002.00	1,002.00	0.00	1,002.00
11/01/93	COMPUTER	SLP/ 5.00	400.00	0.00	400.00	400.00	0.00	400.00
12/01/93	COMPUTER	SLP/ 5.00	678.95	0.00	678.95	678.95	0.00	678.95
12/01/93	DIGITAL TAD	SLP/ 5.00	37.36	0.00	37.36	37.36	0.00	37.36
02/01/94	TYPEWRITER	SLP/ 5.00	139.00	0.00	139.00	139.00	0.00	139.00
05/01/94	REFRIGERATOR	SLP/ 5.00	129.60	0.00	129.60	129.60	0.00	129.60
06/01/94	STORAGE CABINET	SLP/ 5.00	41.06	0.00	41.06	41.06	0.00	41.06
08/01/94	PAGER	SLP/ 5.00	173.54	0.00	173.54	173.54	0.00	173.54
09/01/94	PAGER	SLP/ 5.00	173.54	0.00	173.54	173.54	0.00	173.54
04/01/95	SHREDDER	SLP/ 5.00	240.00	0.00	240.00	240.00	0.00	240.00
06/01/95	REFRIGERATOR	SLP/ 5.00	290.97	0.00	290.97	290.97	0.00	290.97
06/01/95	BOOKCASE	SLP/ 5.00	102.40	0.00	102.40	102.40	0.00	102.40
08/01/95	WHEELCHAIR	SLP/ 5.00	262.80	0.00	262.80	262.80	0.00	262.80
10/01/95	COMPUTERS	SLP/ 5.00	925.64	0.00	925.64	925.64	0.00	925.64
10/01/96	PHONE SYSTEM	SLP/ 7.00	900.00	0.00	900.00	900.00	0.00	900.00
10/01/97	COPIER	SLP/ 5.00	1,547.60	0.00	1,547.60	1,547.60	0.00	1,547.60
01/01/98	COMPUTER UPGRADE	SLP/ 3.00	818.99	0.00	818.99	818.99	0.00	818.99
08/01/98	KITCHEN SUPPLIES	SLP/ 5.00	3,973.26	0.00	3,973.26	3,973.26	0.00	3,973.26
08/01/98	3 DOOR FREEZER	SLP/10.00	10,520.00	0.00	10,520.00	10,520.00	0.00	10,520.00
08/01/98	DISHWASHER	SLP/ 7.00	5,344.00	0.00	5,344.00	5,344.00	0.00	5,344.00
08/01/98	OVEN	SLP/10.00	4,991.00	0.00	4,991.00	4,991.00	0.00	4,991.00
08/01/98	GAS RANGE	SLP/10.00	2,790.00	0.00	2,790.00	2,790.00	0.00	2,790.00
08/01/98	ICE MACHINE	SLP/ 7.00	1,625.00	0.00	1,625.00	1,625.00	0.00	1,625.00
08/01/98	GARBAGE DISPOSAL	SLP/ 7.00	1,415.00	0.00	1,415.00	1,415.00	0.00	1,415.00
08/01/98	OTHER KITCHEN EQUIPMENT	SLP/ 7.00	13,186.90	0.00	13,186.90	13,186.90	0.00	13,186.90
08/01/98	ELECRIC ORGAN	SLP/ 5.00	400.00	0.00	400.00	400.00	0.00	400.00
08/01/98	TV / COMPUTERS	SLP/ 3.00	5,488.54	0.00	5,488.54	5,488.54	0.00	5,488.54
08/01/98	FAX	SLP/ 3.00	850.00	0.00	850.00	850.00	0.00	850.00
08/01/98	WASHER / DRYER	SLP/ 5.00	698.00	0.00	698.00	698.00	0.00	698.00
08/01/98	FURNISHINGS	SLP/10.00	5,500.87	0.00	5,500.87	5,500.87	0.00	5,500.87
08/01/98	SHELVING	SLP/10.00	1,114.25	0.00	1,114.25	1,114.25	0.00	1,114.25
08/01/98	COPIER	SLP/ 5.00	3,672.90	0.00	3,672.90	3,672.90	0.00	3,672.90
08/01/98	REFRIGERATOR	SLP/ 5.00	613.74	0.00	613.74	613.74	0.00	613.74
08/01/98	FILES	SLP/10.00	1,017.11	0.00	1,017.11	1,017.11	0.00	1,017.11
09/01/98	COMPUTER WORKSTATION	SLP/ 3.00	281.52	0.00	281.52	281.52	0.00	281.52
09/01/98	VALANCES	SLP/10.00	275.82	0.00	275.82	275.82	0.00	275.82
09/01/98	20 TABLES / 150 CHAIRS	SLP/ 7.00	7,367.00	0.00	7,367.00	7,367.00	0.00	7,367.00
09/01/98	FILES / DESKS	SLP/10.00	1,263.53	0.00	1,263.53	1,263.53	0.00	1,263.53
10/01/98	PHONE SYSTEM	SLP/10.00	6,061.74	0.00	6,061.74	6,061.74	0.00	6,061.74
11/01/98	10 EXEC CHAIRS	SLP/10.00	3,047.00	0.00	3,047.00	3,047.00	0.00	3,047.00
11/01/98	16 GUEST CHAIRS	SLP/10.00	3,414.40	0.00	3,414.40	3,414.40	0.00	3,414.40
11/01/98	48 CHAIRS	SLP/10.00	1,857.12	0.00	1,857.12	1,857.12	0.00	1,857.12
12/01/98	SIGN	SLP/10.00	1,149.50	0.00	1,149.50	1,149.50	0.00	1,149.50
12/01/98	16 SWIVEL/TILT CHAIRS	SLP/10.00	4,875.20	0.00	4,875.20	4,875.20	0.00	4,875.20
12/01/98	COLD FOOD BAR	SLP/10.00	3,314.00	0.00	3,314.00	3,314.00	0.00	3,314.00
12/01/98	HOT FOOD BAR	SLP/10.00	1,599.00	0.00	1,599.00	1,599.00	0.00	1,599.00
12/01/98	7 CHAIRS	SLP/10.00	2,613.00	0.00	2,613.00	2,613.00	0.00	2,613.00
03/01/99	4 WORKSTATIONS	SLP/10.00	3,939.00	0.00	3,939.00	3,939.00	0.00	3,939.00
03/01/99	SHREDDER / LAMINATOR	SLP/ 7.00	1,144.99	0.00	1,144.99	1,144.99	0.00	1,144.99
03/01/99	TREADMILL	SLP/ 7.00	4,295.00	0.00	4,295.00	4,295.00	0.00	4,295.00
04/01/99	KITCHEN FURNISHINGS	SLP/ 7.00	2,498.00	0.00	2,498.00	2,498.00	0.00	2,498.00
04/01/99	COMPUTER EQUIPMENT	SLP/ 5.00	2,698.99	0.00	2,698.99	2,698.99	0.00	2,698.99
04/01/99	OFFICE FURNISHINGS	SLP/10.00	2,812.00	0.00	2,812.00	2,812.00	0.00	2,812.00
04/01/99	DESK / WORK STATION	SLP/10.00	1,171.00	0.00	1,171.00	1,171.00	0.00	1,171.00

ASSET DEPRECIATION SHORT REPORT
PENDLETON SENIOR & FAMILY SERVICES Sep. 30, 2012

Sorted: ASSET A/C#
 Method: 1-BOOK-Std Conv Applied

Range: BLDG - T19 - LIFE
 Include: All assets

Date Acq	Description	Meth/Life	Cost	Salvage Value	Depr Basis	Includes Section 179		
						Beq A/Depr	Curr Depr	End A/Depr
ASSET A/C#: EQUIP T19 - EQUIPMENT T19								
04/01/99	BOOKCASE / CABINETS	SLP/10.00	1,082.18	0.00	1,082.18	1,082.18	0.00	1,082.18
04/01/99	MISC FURNISHINGS	SLP/10.00	5,827.74	0.00	5,827.74	5,827.74	0.00	5,827.74
05/01/99	FLAG POLE	SLP/10.00	1,011.30	0.00	1,011.30	1,011.30	0.00	1,011.30
01/26/00	VACUUM CLEANER	SLP/ 5.00	1,377.98	0.00	1,377.98	1,377.98	0.00	1,377.98
01/31/00	WOOD SPLITTER	SLP/ 7.00	992.74	0.00	992.74	992.74	0.00	992.74
02/21/00	DEEP SEAT CHAIR	SLP/ 7.00	1,562.28	0.00	1,562.28	1,562.28	0.00	1,562.28
04/06/00	HP PAVILLION 8640C	SLP/ 5.00	699.99	0.00	699.99	699.99	0.00	699.99
04/25/00	HP PAVILLION 8660C	SLP/ 5.00	1,299.98	0.00	1,299.98	1,299.98	0.00	1,299.98
07/17/00	JD LAWN TRACTOR	SLP/ 5.00	2,821.00	0.00	2,821.00	2,821.00	0.00	2,821.00
09/13/00	NUSTEP	SLP/ 7.00	3,490.00	0.00	3,490.00	3,490.00	0.00	3,490.00
09/20/00	COMPAQ LAPTOP	SLP/ 5.00	2,025.57	0.00	2,025.57	2,025.57	0.00	2,025.57
09/20/00	BODY MACHINE / TREADMILL	SLP/ 7.00	4,010.00	0.00	4,010.00	4,010.00	0.00	4,010.00
03/20/01	RISOGRAPH	SLP/ 5.00	4,341.00	0.00	4,341.00	4,341.00	0.00	4,341.00
06/29/01	PAVILIONS/KARCHER	SLP/10.00	2,309.97	0.00	2,309.97	2,309.97	0.00	2,309.97
01/29/02	DELUXE STENO CHAIR	SL/ 5.00	599.22	0.00	599.22	599.22	0.00	599.22
02/09/02	HP 750-C COMPUTER	SL/ 5.00	1,358.49	0.00	1,358.49	1,358.49	0.00	1,358.49
04/15/02	IBM TYPEWRITER	SL/ 7.00	1,299.00	0.00	1,299.00	1,299.00	0.00	1,299.00
05/24/02	FREEZER	SL/ 7.00	622.12	0.00	622.12	622.12	0.00	622.12
08/12/02	(2) COMPUTERS	SL/ 5.00	1,692.88	0.00	1,692.88	1,692.88	0.00	1,692.88
06/27/03	2003 CHEVY SILVERADO ✓	SLP/ 5.00	18,211.99	0.00	18,211.99	18,211.99	0.00	18,211.99
07/28/03	2003 CHEVY TRAILBLAZER ✓	SLP/ 5.00	23,506.68	0.00	23,506.68	23,506.68	0.00	23,506.68
07/28/03	CUTAWAY VAN WITH LIFT	SLP/ 5.00	10,171.20	0.00	10,171.20	10,171.20	0.00	10,171.20
02/24/04	SWIVEL CHAIR-R	SLP/ 5.00	546.00	0.00	546.00	546.00	0.00	546.00
02/26/04	NOTEBOOK & ACCESSORIES	SLP/ 5.00	1,573.86	0.00	1,573.86	1,573.86	0.00	1,573.86
04/22/04	EXERCISE EQUIPMENT-R	SLP/ 7.00	3,895.00	0.00	3,895.00	3,895.00	0.00	3,895.00
05/06/04	DELL COMPUTER	SLP/ 5.00	921.56	0.00	921.56	921.56	0.00	921.56
05/10/04	DELL COMPUTER	SLP/ 5.00	663.99	0.00	663.99	663.99	0.00	663.99
05/26/04	PUMP/CHLORINATOR-R	SLP/10.00	3,873.67	0.00	3,873.67	2,872.99	387.37	3,260.36
06/09/04	KITCHEN EQUIP-R	SLP/10.00	45,159.00	0.00	45,159.00	33,116.60	4,515.90	37,632.50
06/14/04	PHONE SYSTEM	SLP/10.00	7,125.00	0.00	7,125.00	5,225.00	712.50	5,937.50
08/06/04	KITCHEN EQUIP-R	SLP/ 5.00	1,928.20	0.00	1,928.20	1,928.20	0.00	1,928.20
08/06/04	FURNITURE-R	SLP/ 7.00	514.00	0.00	514.00	514.00	0.00	514.00
08/06/04	OFFICE FURNITURE-R	SLP/ 7.00	1,045.00	0.00	1,045.00	1,045.00	0.00	1,045.00
08/06/04	SMALL EQUIP/FURN-R	SLP/ 7.00	6,088.85	0.00	6,088.85	6,088.85	0.00	6,088.85
08/06/04	SMALL KITCHEN EQUIP-R	SLP/ 5.00	586.54	0.00	586.54	586.54	0.00	586.54
08/06/04	20 TABLES/150 CHAIRS-R	SLP/ 7.00	8,700.00	0.00	8,700.00	8,700.00	0.00	8,700.00
08/06/04	SOFA/LOVESEAT/RECLINER-R	SLP/ 7.00	2,450.70	0.00	2,450.70	2,450.70	0.00	2,450.70
08/06/04	SMALL KITCHEN EQUIP-R	SLP/ 5.00	109.35	0.00	109.35	109.35	0.00	109.35
08/06/04	PHONE SYSTEM-R	SLP/10.00	1,880.00	0.00	1,880.00	1,347.33	188.00	1,535.33
08/31/04	WASHER/DRYER	SLP/ 5.00	500.00	0.00	500.00	500.00	0.00	500.00
08/31/04	SMALL KITCHEN EQUIP-R	SLP/ 5.00	284.97	0.00	284.97	284.97	0.00	284.97
08/31/04	EXERCISE EQUIP-R	SLP/ 7.00	5,790.00	0.00	5,790.00	5,790.00	0.00	5,790.00
09/03/04	EXERCISE EQUIPMENT-R	SLP/ 7.00	3,530.00	0.00	3,530.00	3,530.00	0.00	3,530.00
09/27/04	SIGN-R	SLP/ 7.00	1,579.16	0.00	1,579.16	1,579.16	0.00	1,579.16
09/30/04	OFFICE FURNITURE-R	SLP/ 7.00	1,609.00	0.00	1,609.00	1,609.00	0.00	1,609.00
10/09/04	CURTAINS/RODS	SLP/ 7.00	1,502.31	0.00	1,502.31	1,502.31	0.00	1,502.31
10/29/04	TV-RIVERTON	SLP/ 7.00	910.45	0.00	910.45	910.45	0.00	910.45
11/03/04	LD 135 COPIER	SLP/ 7.00	6,605.92	0.00	6,605.92	6,527.26	78.66	6,605.92
11/11/04	COMPUTER MONITOR	SLP/ 7.00	2,863.08	0.00	2,863.08	2,828.99	34.09	2,863.08
01/17/05	SIGN INSTALLATION	SLP/ 7.00	1,000.00	0.00	1,000.00	964.30	35.70	1,000.00
01/27/05	HP COMPUTER/MONITOR	SLP/ 7.00	1,312.46	0.00	1,312.46	1,265.56	46.90	1,312.46
07/06/05	2005 DODGE CARAVAN ✓	SLP/ 7.00	25,437.00	0.00	25,437.00	22,711.62	2,725.38	25,437.00
05/12/06	HAVANA BENCHES AND CHAIRS	SLP/ 5.00	642.60	0.00	642.60	642.60	0.00	642.60
06/05/06	4 COMPUTERS/PRINTERS-SR COMP LAB	SLP/ 5.00	3,590.76	0.00	3,590.76	3,590.76	0.00	3,590.76
06/07/06	COMPUTER/PRINTER-SR COMP LAB	SLP/ 5.00	1,070.97	0.00	1,070.97	1,070.97	0.00	1,070.97
07/12/06	BUFFALO SERVER	SLP/ 5.00	848.00	0.00	848.00	848.00	0.00	848.00
07/20/06	COMPUTER/PRINTER-SR COMP LAB	SLP/ 5.00	881.91	0.00	881.91	881.91	0.00	881.91
09/30/06	FREEZER - R	SLP/ 7.00	2,953.69	0.00	2,953.69	2,109.80	421.96	2,531.76
03/14/07	HP COMPUTER	SLP/ 5.00	2,203.52	0.00	2,203.52	2,019.88	183.64	2,203.52
06/12/07	COMPUTER UPGRADES	SLP/ 5.00	1,230.17	0.00	1,230.17	1,066.13	164.04	1,230.17

ASSET DEPRECIATION SHORT REPORT
 PENDLETON SENIOR & FAMILY SERVICES Sep. 30, 2012

Sorted: ASSET A/C#
 Method: 1-BOOK-Std Conv Applied

Range: BLDG - T19 - LIFE
 Include: All assets

FV

Date Acq	Description	Meth/Life	Cost	Salvage Value	Depr Basis	Includes Section 179		
						Beg A/Depr	Curr Depr	End A/Depr
ASSET A/C#: EQUIP T19 - EQUIPMENT T19								
04/08/08	JD 38" MOWER	SLP/ 7.00	2,537.64	0.00	2,537.64	1,268.82	362.52	1,631.34
05/15/08	SHREDDER	SLP/ 7.00	2,826.00	0.00	2,826.00	1,379.34	403.71	1,783.05
10/08/08	2008 CHEVY EQUINOX ✓	SLP/ 5.00	20,039.38	0.00	20,039.38	12,023.64	4,007.88	16,031.52
09/08/09	2009 HONDA ODYSSEY ✓	SLP/ 5.00	22,612.00	0.00	22,612.00	9,421.67	4,522.40	13,944.07
05/19/10	Hot/Cold Truck	SLP/ 7.00	36,246.00	0.00	36,246.00	7,335.50	5,178.00	12,513.50
03/14/11	TRUE FREEZER	SLP/ 7.00	3,286.56	0.00	3,286.56	273.88	469.51	743.39
06/09/11	JD 48" MOWER	SLP/ 5.00	3,473.62	0.00	3,473.62	231.57	694.72	926.29
06/14/11	2011 FORD FLEX ✓	SLP/ 5.00	33,295.00	0.00	33,295.00	2,219.67	6,659.00	8,878.67
08/08/11	IKON COPIER	SLP/ 5.00	2,590.64	0.00	2,590.64	86.35	518.13	604.48
Grand totals: EQUIP T19 - EQUIPMENT T19 (134 assets)			502,082.38	0.00	502,082.38	389,827.93	32,310.01	422,137.94
ASSET A/C#: LAND - T19 - LAND - T19								
12/01/96	LAND	LAND/10.00	22,500.00	0.00	22,500.00	0.00	0.00	0.00
10/01/03	LAND-RIVERTON SITE	LAND/ 7.00	40,000.00	0.00	40,000.00	0.00	0.00	0.00
Grand totals: LAND - T19 - LAND - T19 (2 assets)			62,500.00	0.00	62,500.00	0.00	0.00	0.00
ASSET A/C#: LAND IMP - LAND IMPROVEMENTS								
03/01/99	LANDSCAPING	SLP/ 7.00	5,047.22	0.00	5,047.22	5,047.22	0.00	5,047.22
Grand totals: LAND IMP - LAND IMPROVEMENTS (1 assets)			5,047.22	0.00	5,047.22	5,047.22	0.00	5,047.22
ASSET A/C#: LIFE - LIFE								
05/21/04	UTILITY TRAILER	SLP/ 5.00	632.00	0.00	632.00	632.00	0.00	632.00
05/28/04	DELL COMPUTER	SLP/ 5.00	844.28	0.00	844.28	844.28	0.00	844.28
05/28/04	PERSONAL EMERG REPT SYSTEM	SLP/10.00	5,980.00	0.00	5,980.00	4,435.17	598.00	5,033.17
06/09/04	2 PUSH MOWERS	SLP/ 5.00	1,125.00	0.00	1,125.00	1,125.00	0.00	1,125.00
07/06/05	2005 DODGE CARAVAN ✓	SLP/ 7.00	13,218.00	0.00	13,218.00	11,801.81	1,416.19	13,218.00
Grand totals: LIFE - LIFE (5 assets)			21,799.28	0.00	21,799.28	18,838.26	2,014.19	20,852.45
Grand totals for all accounts: (190 assets)			2,098,064.01	0.00	2,098,064.01	929,094.45	78,941.69	1,008,036.14

Codes that may appear next to the date acquired include: A - Addition, D - Disposal, T - Traded, MQ - Mid Quarter Applied

TD

Additional Summary Statistics:	Cost	Curr Yr Salv	Prior Yr Salv	Depr Basis	Beg A/Depr	Curr Depr	Ending A/Depr	Net Book Val
Grand Totals for All Assets	2,098,064.01	0.00	0.00	2,098,064.01	929,094.45	78,941.69	1,008,036.14	1,090,027.87
Less: Inactive Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Disposed Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Traded Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Totals (Active Assets)	2,098,064.01	0.00	0.00	2,098,064.01	929,094.45	78,941.69	1,008,036.14	1,090,027.87

	10/01/11	ADDITIONS	DISPOSALS	9/30/12
LAND	62,500.00			62,500.00
BLDG	147,168.45			147,168.45
EQUIPMENT	556,402.96	11,036.00	(356.40)	563,878.56
	2,098,064.01	11,036.00	(356.40)	2,098,064.01

PMP TD

Pendleton Sr. & Family Serv.
Adjusting Journal Entries
 September 30, 2012

11:56 AM
 06/14/13
 Accrual Basis

Date	Num	Memo	Account	Debit	Credit
9/30/2012	audit 01	adjust to actual 09/30/12 adjust to actual 09/30/12	Interest Summit Community Bank	0.69	0.69
9/30/2012	audit 02	adjust bank account - 09/30/12	PCB Checking Accounts Pay - Life & CC PCB Checking Grant Rec	7,459.92 7,739.75	7,459.92 7,739.75
9/30/2012	audit 03	reclass expenditures-mistakenly coded to FY...	IIIC Nutrition Miscellaneous/Other Miscellaneous/Other IIIC Nutrition Miscellaneous/Other Miscellaneous/Other	2,639.25 149.60 70.40	149.60 70.40 2,639.25
9/30/2012	audit 04		Grant Rec Overserved Overserved Grant Rec Accounts Rec - Life Life State Funds Lighthouse Grants Rec - Fair/Lighthouse Fair Respite Client Tracking Entry Charges Federal Income	3,010.32 201.00 15,199.00 12,941.00 31,351.32	2,859.25 2,654.70 355.62 15,199.00 9,024.00 3,500.00 417.00 201.00 31,351.32
9/30/2012	audit 05	receivable 09/30/12	Grant Rec - Boss Community Partnership Grant	10,000.00	10,000.00
9/30/2012	audit 06	reclass payments	Medicaid Reim. Medicaid Reim. Medicaid Reim.	7,001.00 12,536.00 19,537.00	7,001.00 12,536.00 19,537.00
9/30/2012	audit 07	receivable 09/30/12	Accounts Rec - CC Case Management/Med. Reim Accounts Rec - CC Medicaid Reim. Accounts Rec - CC Van Medicaid Reim.	2,772.90 6,661.40 12,993.50 22,427.80	2,772.90 6,661.40 12,993.50 22,427.80

Pendleton Sr. & Family Serv.
Adjusting Journal Entries
 September 30, 2012

11:56 AM
 06/14/13
 Accrual Basis

Date	Num	Memo	Account	Debit	Credit
9/30/2012	audit 08		Accounts Receivable-Van Medi	12,061.74	
			Van Medicaid Reim.		12,061.74
		receivable 09/30/12	Accounts Rec - TXIX	23,070.34	
			Medicaid Reim.		23,070.34
9/30/2012	audit 09		Accounts Rec - I LIC	35,132.08	
		IIIC receivables - 09/30/12	Rawfood	812.73	
			Rawfood		240.54
				812.73	812.73
9/30/2012	audit 10		Personnel	1,490.43	
			Manpower	2,179.51	
			Manpower	1,025.65	
			Personnel	6,881.45	
			Personnel	519.89	
			Personnel	9,750.27	
			Personnel	5,707.93	
			Personnel	294.35	
			Personnel	1,479.74	
			Travel	148.52	
			Travel	23.97	
			Travel	31.02	
			Payroll Service Fees	111.50	
		accrued payroll 09/30/12	Accrued Payroll		29,644.23
				29,644.23	
9/30/2012	audit 11		Accrued Payroll	28,642.72	
			Accrued Travel	267.35	
			Interfund Rec		31,521.31
			Personnel	2,611.24	
				31,521.31	31,521.31
9/30/2012	audit 12		Payroll Checking	1,422.45	
		adjust PR cash for FY 12	Personnel		1,422.45
				1,422.45	1,422.45
9/30/2012	audit 13		Drink donations	139.37	
			Program Income	11,953.58	
			Office Supplies	63.34	
			Office Supplies		63.34
			Transfer program income		13,239.15
		clear Nutrition class	Miscellaneous/Other	1,146.20	
				13,302.49	13,302.49
9/30/2012	audit 14		Manpower	3,205.38	
		zero-out IIIC	Manpower		168.24
			Personnel		3,037.14

**Pendleton Sr. & Family Serv.
Adjusting Journal Entries
September 30, 2012**

11:56 AM
06/14/13
Accrual Basis

Date	Num	Memo	Account	Debit	Credit
9/30/2012	audit 15	zero-out III E - adjust Janet's entry	Personnel III E/In-home Respite	3,205.38 3,536.00	3,205.38 3,536.00
9/30/2012	audit 16	zero-out III B	Personnel Personnel	3,536.00 2,685.30	3,536.00 2,685.30
9/30/2012	audit 17	adjust to budget/final report	Local Cash Match Local Cash Match III E In-Home Respite/Match Personnel	27.00 27.00 54.00	27.00 27.00 54.00
9/30/2012	audit 18	reclass from Life to PC	Van Medicaid Reim. Van Medicaid Reim.	7,920.72 7,920.72	7,920.72 7,920.72
9/30/2012	audit 19	zero-out SHIP	Personnel Personnel	854.86 854.86	854.86 854.86
9/30/2012	audit 20	adjust inventory 09/30/12	Inventory C-1	1,704.74 1,704.74	1,704.74 1,704.74
9/30/2012	audit 21	adjust to actual 09/30/12	Personnel Worker's Comp. Deposit	3,639.75 3,639.75	3,639.75 3,639.75
9/30/2012	audit 22	adjust annual leave 09/30/12	Accrued Annual Leave Personnel - Accrued Leave	255.45 255.45	255.45 255.45
9/30/2012	audit 23	accrue amount due Heritage Hearing	Sale of Furniture Due for Refund-Sale of Comp...	200.00 200.00	200.00 200.00
9/30/2012	audit 24	capitalize equipment purchases	Property & Equip - Life & CC Office Furniture Richol Digital Duplicator w/cab Equipment	11,036.00 11,036.00	2,778.00 2,591.00 5,667.00 11,036.00
9/30/2012	audit 25		Accum Depr - TXIX/IIIB/IIIC Accum Depr - Life & CC Property & Equip - TXIX/IIIB/II	993.08 2,567.32	993.08

Pendleton Sr. & Family Serv.
Adjusting Journal Entries
 September 30, 2012

Date	Num	Memo	Account	Debit	Credit
9/30/2012	audit 26	write equipment sold-fully depreciated	Property & Equip - Life & CC	3,560.40	2,567.32
			OPEB Expense	46,100.00	3,560.40
			Personnel		10,185.00
			Accrued OPEB Liability-ARC		35,915.00
9/30/2012	audit 27	accrue OPEB for 09/30/12		46,100.00	46,100.00
			Depreciation Expense	78,941.69	78,941.69
			Accum Depr - Life & CC		
9/30/2012	audit 28	depreciation FY 12		78,941.69	78,941.69
			Local Cash Match	1,758.00	1,758.00
			Miscellaneous/Other		
				1,758.00	1,758.00
				378,663.31	378,663.31
			TOTAL		