

THE SENIOR MONONGALIANS, INC.

Audited Financial Statements
and Supplementary Information

For The Year Ended
September 30, 2013

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GUTHRIE, BELCZYK & ASSOCIATES, P.C.

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors
THE SENIOR MONONGALIANS, INC.
Morgantown, West Virginia

Report on the Financial Statements

We have audited the accompanying financial statements of **THE SENIOR MONONGALIANS, INC.** (a nonprofit organization), which comprise the statement of financial position as of September 30, 2013, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

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.

Auditors' Responsibility (Continued)

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of **THE SENIOR MONONGALIANS, INC.** as of September 30, 2013, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedules of grant funding and functional expenses by program on pages 15 through 18 are presented for purposes of additional analysis and are 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 additional 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 financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated February 11, 2014, on our consideration of **THE SENIOR MONONGALIANS, 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 internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering **THE SENIOR MONONGALIANS, INC.'s** internal control over financial reporting and compliance.

Guthrie, Belczyk & Associates, P.C.

Eighty Four, Pennsylvania
February 11, 2014

THE SENIOR MONONGALIANS, INC.
Statement of Financial Position
September 30, 2013

ASSETS

CURRENT ASSETS

Cash and cash equivalents	\$ 101,383
Receivables	79,785
Prepaid expenses	<u>22,933</u>
<u>Total Current Assets</u>	204,101

<u>PROPERTY AND EQUIPMENT</u> - net	<u>77,931</u>
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<u>TOTAL ASSETS</u>	<u>\$ 282,032</u>
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LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts payable	\$ 25,299
Accrued payroll and payroll liabilities	35,721
Accrued compensated absences	<u>21,427</u>
<u>Total Current Liabilities</u>	82,447

NET ASSETS

Unrestricted net assets	<u>199,585</u>
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<u>TOTAL LIABILITIES AND NET ASSETS</u>	<u>\$ 282,032</u>
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See the accompanying notes to the financial statements.

THE SENIOR MONONGALIANS, INC.

Statement of Activities

for the year ended
September 30, 2013

UNRESTRICTED NET ASSETS

Support and Revenues:

State grants	\$ 636,945
Fees for service	147,593
Federal grants	181,553
Local grants	122,675
Program income	49,127
Fundraising	21,564
Loss on disposal of assets	(228)
Other income	<u>2,259</u>

**Total Support and Revenues Before Release
of Current Year Restrictions**

1,161,488

Net assets released from restriction

1,920

Total Unrestricted Net Assets

1,163,408

OPERATING EXPENSES

Program	1,112,379
Management and general	794
Fundraising	<u>8,841</u>

Total Operating Expenses

1,122,014

Increase in Unrestricted Net Assets

41,394

TEMPORARILY RESTRICTED NET ASSETS

Net assets released from restriction

(1,920)

INCREASE IN NET ASSETS

39,474

Net assets - beginning of year

160,111

NET ASSETS - END OF YEAR

\$ 199,585

See the accompanying notes to the financial statements.

THE SENIOR MONONGALIANS, INC.

Statement of Functional Expenses

for the year ended
September 30, 2013

	<u>PROGRAM</u>	<u>MANAGEMENT AND GENERAL</u>	<u>FUNDRAISING</u>	<u>TOTAL</u>
Wages and salaries	\$ 524,134	\$ 105,258	\$ 389	\$ 629,781
Contract labor	81,481	13,221	0	94,702
Rent	21,864	44,849	0	66,713
Supplies	59,824	0	1,461	61,285
Payroll taxes	45,874	8,237	33	54,144
Insurance	35,227	5,628	6	40,861
Utilities and communications	8,559	30,950	0	39,509
Repairs and maintenance	3,352	24,238	0	27,590
Depreciation	15,768	9,965	0	25,733
Medical insurance	19,376	4,236	1	23,613
Vehicle expense	12,887	5	0	12,892
Travel and training	9,664	22	0	9,686
Professional fees	7,000	0	0	7,000
Office expense and postage	907	4,715	15	5,637
Pension expense	1,754	3,134	12	4,900
Equipment	3,326	200	399	3,925
Advertising	3,302	0	0	3,302
Dues and subscriptions	75	1,368	0	1,443
Interest	31	146	0	177
Miscellaneous	4,342	326	4,453	9,121
<u>Total</u>	858,747	256,498	6,769	1,122,014
Indirect costs	<u>253,632</u>	<u>(255,704)</u>	<u>2,072</u>	<u>0</u>
<u>TOTAL EXPENSES AFTER ALLOCATION OF INDIRECT COSTS</u>	<u>\$ 1,112,379</u>	<u>\$ 794</u>	<u>\$ 8,841</u>	<u>\$ 1,122,014</u>

See the accompanying notes to the financial statements.

THE SENIOR MONONGALIANS, INC.

Statement of Cash Flows

for the year ended
September 30, 2013

Increase (Decrease) in Cash

CASH FLOWS FROM OPERATING ACTIVITIES:

Increase in net assets	\$ 39,474
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	25,733
Loss on disposal of assets	228
(Increase) Decrease in:	
Receivables	6,077
Prepaid expenses	(5,149)
Increase (Decrease) in:	
Accounts payable	11,980
Accrued payroll and payroll liabilities	3,724
Accrued compensated absences	1,085
	<u>83,152</u>

Cash Flows Provided by Operating Activities

83,152

CASH FLOWS USED IN INVESTING ACTIVITIES:

Purchase of fixed assets	<u>(8,604)</u>
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Net Increase in Cash and Cash Equivalents

74,548

Cash and cash equivalents
beginning of year

26,835

CASH AND CASH EQUIVALENTS - END OF YEAR

\$ 101,383

SUPPLEMENTAL DISCLOSURE OF CASH FLOWS INFORMATION:

Cash paid during the year for interest

\$ 177

See the accompanying notes to the financial statements.

THE SENIOR MONONGALIANS, INC.

Notes to the Financial Statements

September 30, 2013

NOTE 1 - NATURE OF OPERATIONS

Organization

THE SENIOR MONONGALIANS, INC. is a West Virginia nonprofit organization whose mission is to improve the quality of life for Monongalia County senior citizens. 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 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 conducting.

The Organization's major programs consist of in-home personal care services, community care, congregate and home delivered meals and transportation services.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting. Net assets, revenues, expenses, gains, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are reported as follows:

Unrestricted Net Assets

Net assets that are not subject to donor-imposed stipulations.

Temporarily Restricted Net Assets

Net assets whose use is limited by donor-imposed stipulations that either expire with the passage of time or can be fulfilled and removed by actions of the Organization pursuant to those stipulations. As of September 30, 2013, the Organization had no temporarily restricted net assets.

Permanently Restricted Net Assets

Net assets subject to donor-imposed or other legal restrictions that the principal be maintained permanently by the Organization.

THE SENIOR MONONGALIANS, INC.

Notes to the Financial Statements

September 30, 2013

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Use of Estimates

Management uses estimates and assumptions in preparing financial statements in accordance with United States generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, and the reported revenues and expenses. Actual results could vary from the estimates that were assumed in preparing the financial statements.

Cash and Cash Equivalents

For purposes of the cash flows statement, the Organization considers investments with an original maturity of three months or less to be cash equivalents. There were no cash equivalents at September 30, 2013. The Organization occasionally maintains cash balances in banks that may exceed federally insured limits. The solvency of the financial institutions is not a concern of management at this time. The Organization has not experienced any losses in such accounts.

Receivables

Financial instruments that potentially subject the Organization to credit risk consist principally of various grants and contracts receivable from federal, state and local governments and miscellaneous receivables from individuals located primarily in Monongalia County, West Virginia.

No allowance for doubtful accounts has been established as management considers all balances to be collectible. If the reserve method of accounting for uncollectible accounts were used, it would not have a material effect on the financial statements.

Property and Equipment

Equipment and vehicles are stated at cost, or at estimated fair value at the date of the gift if donated. The Organization's policy is to capitalize all expenditures for fixed assets in excess of \$500. Maintenance, repairs and replacements are generally charged to expense as incurred. Depreciation is computed using the straight-line method over estimated useful lives as follows:

Equipment	5-10 years
Vehicles	5-7 years

THE SENIOR MONONGALIANS, INC.

Notes to the Financial Statements

September 30, 2013

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Property and Equipment (Continued)

Depreciation expense amounted to \$25,733 for the year ended September 30, 2013.

Compensated Absences

The Organization permits employees to accumulate unused vacation and sick time. Upon termination, any accumulated vacation is paid to the employee. Accrued compensated absences amounted to \$21,427 at September 30, 2013.

Income Tax Status

THE SENIOR MONONGALIANS, INC. qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code, therefore, no provision for income taxes has been recorded in these financial statements. In addition, the Organization has been determined by the Internal Revenue Service not to be a "private foundation" within the meaning of Section 509(a) of the Internal Revenue Code. There was no unrelated business income during the fiscal year ended September 30, 2013.

THE SENIOR MONONGALIANS, INC. utilizes Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 740-10 *Accounting for Uncertainty in Income Taxes* which clarifies the accounting for uncertainty in income taxes. ASC 740-10 prescribes a recognition threshold of more-likely-than-not to be sustained upon examination by the appropriate taxing authority. Measurement of the tax uncertainty occurs if the recognition threshold has been met. The standard also provides guidance on derecognition, classification, interest and penalties, accounting in interim periods, disclosure, and transition.

Management has determined that there are no material uncertain tax positions or unrecognized tax benefits and there is no material impact on the financial statements. In addition, there were no penalties or interest recognized on the statement of activities.

The Organization's ASC 740-10 evaluation was performed for the fiscal years September 30, 2010 through 2013, which are the years that remain subject to examination by the Internal Revenue Service and various state agencies as of September 30, 2013.

THE SENIOR MONONGALIANS, INC.

Notes to the Financial Statements

September 30, 2013

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Public Support and Revenue

Annual contributions are generally available for unrestricted use in the related year unless specifically restricted by the donor. Unconditional promises to give (pledges), if any, are recorded as they are made.

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 received. 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, temporarily restricted net assets are reclassified to unrestricted net assets.

Contributions of donated non-cash assets are recorded at their fair value in the period received. Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their fair value in the period received.

In addition, a number of volunteers have donated significant amounts of time to the Organization and its programs. These donated services are not reflected in the accompanying financial statements since the activities do not meet the criteria for recognition of contributed services.

Advertising

Advertising costs are expensed as incurred. These costs amounted to \$3,302 for the year ended September 30, 2013.

Functional Expenses

The costs of providing the programs and supporting functions have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefitted.

THE SENIOR MONONGALIANS, INC.

Notes to the Financial Statements

September 30, 2013

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Indirect Cost Allocation

Expenses are charged to each program based on direct expenditures incurred. Expenses related to more than one function are charged to programs and supporting services on the basis of time and expense studies. Indirect costs include those expenses that are not directly identifiable with any one specific function but provide for the overall support and direction of the Organization.

Grant Funding

Grant funding is provided in three ways:

1. On a cost reimbursement basis for which the Organization requests reimbursement for monies already spent.
2. On an as-needed basis in which the Organization requests funding that will be utilized in the immediate future. Upon completion of a grant year, any unexpended grant money must be approved for carryover to the next year or returned to the grantor.
3. Certain program funding is received on a unit reimbursement basis, not to exceed the total grant award.

Fair Value Measurement

The Organization applies the provisions of ASC 820-10 for fair value measurements of financial assets that are recognized or disclosed at fair value in the financial statements. ASC 820-10 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. ASC 820-10 also establishes a framework for measuring fair value measurements.

Subsequent Events

In accordance with Accounting Standards Codification (ASC) 855-10, *Subsequent Events*, the Organization has evaluated subsequent events through February 11, 2014, the date the financial statements were available to be issued.

THE SENIOR MONONGALIANS, INC.

Notes to the Financial Statements

September 30, 2013

NOTE 3 - FAIR VALUE OF FINANCIAL INSTRUMENTS

The Organization's financial instruments consist of cash and cash equivalents, receivables, accounts payable, line of credit, and other current liabilities. The recorded values of cash and cash equivalents, receivables, accounts payable and other current liabilities approximate fair value based on their short-term nature.

The recorded value of the line of credit approximates fair value, as the interest rate approximates market rates.

NOTE 4 - RECEIVABLES

Receivables consist of the following at September 30, 2013:

<u>Grants and Contracts</u>	
In-Home Care	\$ 36,035
Ship	790
LIFE	18,455
Title III-B	7,277
Title III-C	12,417
Title III-D	357
Title III-E	<u>3,746</u>
<u>Total Grants and Contracts</u>	79,077
Customers	<u>708</u>
	<u>\$ 79,785</u>

NOTE 5 - PROPERTY AND EQUIPMENT

Property and equipment at September 30, 2013, consisted of the following:

Equipment	\$ 345,528
Vehicles	<u>125,617</u>
<u>Total Property and Equipment</u>	471,145
Accumulated Depreciation	<u>(393,214)</u>
<u>Property and Equipment - net</u>	<u>\$ 77,931</u>

THE SENIOR MONONGALIANS, INC.

Notes to the Financial Statements

September 30, 2013

NOTE 6 - LINE OF CREDIT

The Organization maintains a \$75,000 line of credit with a local bank. The line bears interest at the rate of prime plus 2%, and is secured by certain corporate assets. The balance at September 30, 2013, was \$0.

NOTE 7 - OPERATING LEASE

The Organization has a 10 year revocable lease for office and program space. This agreement, effective December 2008, requires monthly payments in the amount of \$3,480 with annual increases of approximately 10% through December 2017, currently at \$5,674.

On December 27, 2013, subsequent to year end, **THE SENIOR MONONGALIANS, INC.** entered into a revised lease agreement with GP Mountaineer LLC. The revised lease calls for monthly payments of \$4,864 through December 2017.

Rental expense for the year ended September 30, 2013, was \$66,713.

Future minimum rental payments are as follows:

<u>For the Year</u>	
<u>Ending September 30</u>	
2014	\$ 60,798
2015	58,368
2016	58,368
2017	58,368
2018	<u>14,592</u>
	<u>\$ 250,494</u>

NOTE 8 - RETIREMENT PLAN

The Organization sponsors a defined contribution retirement plan established under section 403(b) of the Internal Revenue Code. Plan contributions are invested, at the direction of each participant, in one or more of the funding vehicles available to participants under the plan. Plan contributions are held for the exclusive benefit of

THE SENIOR MONONGALIANS, INC.

Notes to the Financial Statements

September 30, 2013

NOTE 8 - RETIREMENT PLAN (CONTINUED)

participants. Benefits are based solely on the amount of plan contributions to the participants' individual accounts plus any earnings. All benefits under the plan are fully funded. An eligible employee may, on a voluntary basis, begin participation in this plan on the entry date following employment and fulfillment of the following requirements: (1) the completion of one year of service (2) the attainment of age 21.

Participants may contribute up to 3% of their salary and the Organization is permitted to match that amount. For the year ended September 30, 2013, the employer match amounted to \$4,900.

NOTE 9 - CONCENTRATION OF RISK

The Organization receives a substantial amount of its support through federal and state grant awards and fee-for-service programs. In addition, substantially all receivables are from federal and state grants and contracts.

These grants and contracts require the fulfillment of certain conditions as set forth in the grant and contract instruments. Failure to fulfill the conditions could result in the return of the funds to grantors. Although this is a possibility, the Board deems the contingency remote since, by accepting the grants and their terms, it has accommodated the objectives of the Organization to the provisions of the grants and contracts.

Substantially all service recipients are from the Monongalia County, West Virginia Area.

NOTE 10 - SUBSEQUENT EVENTS

Subsequent to the fiscal year ended September 30, 2013, the Organization entered into a revised lease agreement with GP Mountaineer LLC. The revised lease agreement calls for monthly payments of \$4,864 from January 1, 2014 to December 31, 2017. (See Note 7.)

REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS



GUTHRIE, BELCZYK & ASSOCIATES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS

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**INDEPENDENT AUDITORS' 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**

To the Board of Directors
THE SENIOR MONONGALIANS, INC.

We have audited, in accordance with the 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, the financial statements of **THE SENIOR MONONGALIANS, INC.** (a nonprofit organization) which comprise the statement of financial position as of September 30, 2013, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 11, 2014.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered **THE SENIOR MONONGALIANS, INC.'s** internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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 SENIOR MONONGALIANS, INC.'s** internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Internal Control over Financial Reporting (Continued)

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether **THE SENIOR MONONGALIANS, INC.'s** financial statements are free from 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*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Guthrie, Beleznyk & Associates, P.C.

Eighty Four, Pennsylvania
February 11, 2014

THE SENIOR MONONGALIANS, INC.

Schedule of Federal and State Grant Funding

for the year ended
September 30, 2013

<u>NAME OF GRANT</u>	<u>Grant Number</u>	<u>CFDA #</u>	<u>Federal</u>	<u>State</u>	<u>Total</u>	<u>Passthrough</u>
<u>Nutrition Funding Title IIIC</u>						
Aging Congregate Nutrition Services for States	Title III-C 1	93.045	\$ 57,782	\$ 61,183	\$ 118,965	
Aging Home-Delivered Nutrition Services for States	Title III-C 2	93.045	34,910	34,412	69,322	
<u>Total Total III C</u>			92,692	95,595	188,287	1 and 2
<u>Special Programs for the Aging Title III</u>						
Part B Grants for Supportive Services and Senior Centers	Title III-B	93.044	54,793	55,013	109,806	
Part D Disease Prevention and Health Promotion Services	Title III-D	93.043	2,887	404	3,291	
Part D Disease Prevention and Health Promotion Services - Medication Management	Title III-D-MM	93.043	1,027	0	1,027	
Part E National Family Caregiver Support	Title III-E	93.052	24,718	0	24,718	
<u>Total Special Programs for the Aging</u>			83,425	55,417	138,842	1 and 2

THE SENIOR MONGOLIANS, INC.

Schedule of Federal and State Grant Funding (Continued)

for the year ended
September 30, 2013

<u>NAME OF GRANT (CONTINUED)</u>	<u>Grant Number</u>	<u>CFDA #</u>	<u>Federal</u>	<u>State</u>	<u>Total</u>	<u>Passthrough</u>
<u>Other Programs</u>						
SHIP Health Benefits	SH21127	93.779	5,436	0	5,436	1 and 2
LIFE Grant		N/A	0	217,915	217,915	1 and 2
Lighthouse	21049	N/A	0	111,464	111,464	1
Fair	21049	N/A	0	136,444	136,444	1
SAMS	21049	N/A	0	5,177	5,177	1
Community Partnership		N/A	0	14,750	14,750	1
LIEAP		N/A	0	183	183	1
<u>Total Other Programs</u>			<u>5,436</u>	<u>485,933</u>	<u>491,369</u>	
<u>TOTAL</u>			<u>\$ 181,553</u>	<u>\$ 636,945</u>	<u>\$ 818,498</u>	

Federal Awarding Agency: U.S. Department of Health and Human Services

State Awarding Agency and
Pass-through Agency:

1. West Virginia Bureau of Senior Services
2. Bel-O-Mar Regional Council

THE SENIOR MONGOLIANS, INC.

Schedule of Functional Expenses by Program

for the year ended
September 30, 2013

	PROGRAM							LIFE
SHIP	MEDICAID	TITLE III-B	TITLE III-E	TITLE III-D	TITLE III-C			
Wages and salaries	\$ 2,828	\$ 104,801	\$ 33,448	\$ 23,083	\$ 2,641	\$ 73,702	\$ 79,523	
Contract labor	9	471	48,406	36	0	4,602	26,106	
Rent	33	1,724	233	133	0	14,911	120	
Supplies	0	112	0	24	0	58,378	1,100	
Payroll taxes	265	9,488	2,735	2,086	219	6,309	6,469	
Insurance	73	7,243	1,337	1,506	52	8,422	2,166	
Utilities and communications	14	1,016	99	111	0	6,351	51	
Repairs and maintenance	0	249	0	49	0	1,975	0	
Depreciation	0	0	0	0	0	15,768	0	
Medical insurance	0	1,961	2,363	413	166	4,014	6,483	
Vehicle expenses	1	264	2,627	16	0	7,711	1,215	
Travel and training	0	4,413	397	215	0	0	113	
Professional fees	0	0	0	0	0	0	0	
Office expense and postage	0	37	185	0	0	0	0	
Equipment	0	157	264	33	12	625	0	
Printing and reproduction	159	0	520	0	129	129	930	
Dues and subscriptions	0	390	1,430	67	0	107	2,139	
Interest	0	0	0	0	0	75	800	
Miscellaneous	0	361	0	74	799	31	0	
<u>Total</u>	<u>3,382</u>	<u>132,687</u>	<u>94,044</u>	<u>27,846</u>	<u>3,889</u>	<u>203,595</u>	<u>128,427</u>	
Indirect costs	983	39,582	27,160	8,312	1,298	61,540	39,372	
	\$ <u>4,365</u>	\$ <u>172,269</u>	\$ <u>121,204</u>	\$ <u>36,158</u>	\$ <u>5,187</u>	\$ <u>265,135</u>	\$ <u>167,799</u>	

TOTAL EXPENSES AFTER ALLOCATION
OF INDIRECT COSTS

Notes: Certain expenditures have been capitalized in accordance with United States generally accepted accounting principles and are therefore not included in the above schedule.

In addition, certain expenses listed above may have been funded with program or other income and may, therefore, exceed the federal and state grant revenue.

THE SENIOR MONGOLIANS, INC.

Schedule of Functional Expenses by Program (Continued)

for the year ended
September 30, 2013

	PROGRAM					TOTAL PROGRAMS	MANAGEMENT AND GENERAL	FUNDRAISING	TOTAL
	COMMUNITY PARTNERSHIP	LIGHTHOUSE	SAMS	FAIR	TOTAL				
Wages and salaries	0	85,387	\$ 3,093	\$ 115,628	\$ 524,134	\$ 105,258	\$ 389	\$ 629,781	
Contract labor	1,582	145	0	124	81,481	13,221	0	94,702	
Rent	3,724	533	0	453	21,864	44,849	0	66,713	
Supplies	0	88	0	122	59,824	0	1,461	61,285	
Payroll taxes	0	7,654	232	10,417	45,874	8,237	33	54,144	
Insurance	0	6,103	86	8,239	35,227	5,628	6	40,861	
Utilities and communications	0	447	0	470	8,559	30,950	0	39,509	
Repairs and maintenance	662	181	0	236	3,352	24,238	0	27,590	
Depreciation	0	0	0	0	15,768	9,965	0	25,733	
Medical insurance	0	1,478	615	1,883	19,376	4,236	1	23,613	
Vehicle expenses	548	258	0	247	12,887	0	0	12,887	
Travel and training	0	2,825	0	1,701	9,664	22	0	12,892	
Professional fees	7,000	0	0	0	7,000	0	0	9,686	
Office expense and postage	0	28	0	32	907	4,715	15	7,000	
Pension expense	0	105	0	124	1,754	3,134	12	5,637	
Equipment	499	0	0	0	3,326	200	399	4,900	
Printing and reproduction	0	218	0	290	3,302	0	0	3,925	
Dues and subscriptions	0	0	0	0	75	1,368	0	3,302	
Interest	0	0	0	0	31	146	0	1,443	
Miscellaneous	735	291	0	394	4,342	326	4,453	9,121	
Total	14,750	105,741	4,026	140,360	858,747	256,498	6,769	1,122,014	
Indirect costs	0	31,693	1,222	42,470	253,632	(255,704)	2,072	0	
TOTAL EXPENSES AFTER ALLOCATION OF INDIRECT COSTS	\$ 14,750	\$ 137,434	\$ 5,248	\$ 182,830	\$ 1,112,379	\$ 794	\$ 8,841	\$ 1,122,014	

Note: Certain expenditures have been capitalized in accordance with United States generally accepted accounting principles and are therefore not included in the above schedule.

In addition, certain expenses listed above may have been funded with program or other income and may, therefore, exceed the federal and state grant revenue.