

**THE SENIOR MONONGALIANS, INC.**

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**INDEPENDENT AUDITOR'S REPORT AND  
RELATED FINANCIAL STATEMENTS**

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**SEPTEMBER 30, 2014**

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## INDEPENDENT AUDITOR'S REPORT

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 corporation), which comprise the statement of financial position as of September 30, 2014, 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.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depends 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, 2014, 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 17 through 20 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 May 27, 2015, 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.

*Titus & Bartlett, P.C.*

May 27, 2015



**THE SENIOR MONONGALIANS, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**SEPTEMBER 30, 2014**

**ASSETS**

<b>Current Assets</b>	
Cash and cash equivalents	\$ 209,868
Receivables	68,002
Prepaid expenses	30,074
Total current assets	<u>307,944</u>
<b>Property and Equipment</b>	<u>55,099</u>
<b>TOTAL ASSETS</b>	<u><u>\$ 363,043</u></u>

**LIABILITIES AND NET ASSETS**

<b>Current Liabilities</b>	
Accounts payable	\$ 36,920
Accrued payroll and payroll liabilities	36,839
Accrued compensated absences	15,692
Total current liabilities	<u>89,451</u>
<b>Net Assets</b>	
Unrestricted net assets	253,012
Temporarily restricted net assets	20,580
Total net assets	<u>273,592</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<u><u>\$ 363,043</u></u>

The accompanying independent auditor's report and notes are integral parts of this statement.

**THE SENIOR MONONGALIANS, INC.**  
**STATEMENT OF ACTIVITY**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2014**

<b>Unrestricted Net Assets</b>	
Support and Revenues:	
State Grants	\$ 614,784
Fees for service	119,039
Federal grants	188,059
Local grants	113,018
Program income	33,096
Fundraising	23,286
Gain (loss) on disposal of assets	1,500
Other income	<u>2,484</u>
Total Support and Revenues Before Release of Current Year Restrictions	1,095,266
Net assets released from restriction	<u>21,920</u>
Total Unrestricted Net Assets	<u>1,117,186</u>
<b>Operating Expenses</b>	
Program	1,048,883
Management and general	183
Fundraising	<u>14,693</u>
Total Operating Expenses	<u>1,063,759</u>
Increase in Unrestricted Net Assets	<u>53,427</u>
<b>Temporarily Restricted Net Assets</b>	
Contributions received	42,500
Net assets released from restriction	<u>(21,920)</u>
Increase in Temporarily Restricted Net Assets	<u>20,580</u>
Increase in net assets	74,007
Net assets, beginning of year	<u>199,585</u>
Net assets, end of year	<u><u>\$ 273,592</u></u>

The accompanying independent auditor's report and notes are integral parts of this statement.

**THE SENIOR MONONGALIANS, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2014**

	<u>Program</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Wages and salaries	\$ 470,771	\$ 115,253	\$ 354	\$ 586,378
Contract labor	81,458	13,028	-	94,486
Rent	15,271	45,723	-	60,994
Program expense	5,577	5	3,975	9,557
Supplies	62,377	117	1,422	63,916
Payroll taxes	40,747	9,425	26	50,198
Insurance	35,129	8,146	13	43,288
Utilities and communications	7,186	29,573	-	36,759
Repairs and maintenance	5,663	3,714	-	9,377
Depreciation	15,513	9,158	-	24,671
Medical insurance	18,621	5,465	53	24,139
Vehicle expense	12,743	2,039	-	14,782
Travel and training	9,358	-	-	9,358
Professional fees	9,500	1,800	-	11,300
Office expense and postage	621	4,683	-	5,304
Pension expense	998	3,178	1	4,177
Equipment	1,847	960	-	2,807
Advertising	2,504	296	-	2,800
Dues and subscriptions	-	579	-	579
Interest	5	-	-	5
Miscellaneous	1,124	829	6,931	8,884
	<u>797,013</u>	<u>253,971</u>	<u>12,775</u>	<u>1,063,759</u>
Total				
Indirect costs	<u>251,870</u>	<u>(253,788)</u>	<u>1,918</u>	<u>-</u>
Total expense after allocation of indirect costs	<u>\$ 1,048,883</u>	<u>\$ 183</u>	<u>\$ 14,693</u>	<u>\$ 1,063,759</u>

The accompanying independent auditor's report and notes are integral parts of this statement.



**THE SENIOR MONONGALIANS, INC.**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2014**

<b>Cash Flows from Operating Activities</b>	
Increase in net assets	\$ 74,007
Adjustment to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	24,671
Gain on disposal of assets	(1,500)
(Increase) Decrease in:	11,783
Receivables	
Prepaid expenses	(7,141)
Increase (Decrease) in:	11,621
Accounts payable	
Accrued payroll and payroll liabilities	1,118
Accrued compensation absences	(5,735)
Net cash provided by operating activities	<u>108,824</u>
 <b>Cash Flows Used in Investing Activities</b>	
Purchase of fixed assets	(1,839)
Proceeds from sale of fixed assets	<u>1,500</u>
Net cash flows (used in) investing activities	<u>(339)</u>
Net increase in cash and cash equivalents	108,485
Cash and cash equivalents - beginning of year	<u>101,383</u>
Cash and cash equivalents - end of year	<u>\$ 209,868</u>
 <b>Supplemental Disclosure of Cash Flows Information</b>	
Cash paid during the year for interest	<u>\$ 5</u>

The accompanying independent auditor's report and notes are integral parts of this statement.

**THE SENIOR MONONGALIANS, INC.  
NOTES TO FINANCIAL STATEMENTS**

**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.

**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, gain, 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:

**(a) Unrestricted Net Assets**

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

**(b) 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, 2014, the Organization had the following temporarily restricted net assets:

<u>Donor</u>	<u>Restriction</u>	<u>Original Amount</u>	<u>Remaining</u>
Hazel Ruby McQuain Char Trust	Home Meals	\$ 25,000	\$ 9,518
Mylan Pharmaceuticals	Meals	7,500	7,500
SHIP Program (Federal Grant)	SHIP	<u>10,000</u>	<u>3,562</u>
Total Temporarily Restricted Net Assets		<u>\$ 42,500</u>	<u>\$ 20,580</u>

The accompanying independent auditor's report is an integral part of these notes.

**THE SENIOR MONONGALIANS, INC.**  
**NOTES TO FINANCIAL STATEMENTS (CONT'D)**

**(c) Permanently Restricted Net Assets**

Net assets that are subject to donor-imposed or other legal restrictions that the principal be permanently maintained by the Organization. As of September 30, 2014, the Organization had no permanently restricted net assets.

**(d) 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.

**(e) 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, 2014. 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.

**(f) 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.

**(g) 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 accompanying independent auditor's report is an integral part of these notes.



**THE SENIOR MONONGALIANS, INC.**  
**NOTES TO FINANCIAL STATEMENTS (CONT'D)**

Depreciation expense amounted to \$24,671 for the year ended September 30, 2014.

**(h) 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 \$15,692 at September 30, 2014. Charges to vacation and sick time amounted to \$47,107 during the year ended September 30, 2014.

**(i) 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 509(a) of the Internal Revenue Code. There was no unrelated business income during the fiscal year ended September 30, 2014.

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 interest or penalties recognized on the statement of activities.

The Organization's ASC 740-10 evaluation was performed for the fiscal years September 30, 2011 through 2014, which are the years that remain subject to examination by the Internal Revenue Service and various state agencies as of September 30, 2014.

**(j) 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.

The accompanying independent auditor's report is an integral part of these notes.

**THE SENIOR MONONGALIANS, INC.**  
**NOTES TO FINANCIAL STATEMENTS (CONT'D)**

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 the 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.

**(k) Advertising**

Advertising costs are expensed as incurred. These costs amounted to \$2,800 for the year ended September 30, 2014.

**(l) 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.

**(m) 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.

The accompanying independent auditor's report is an integral part of these notes.



**THE SENIOR MONONGALLIANS, INC.**  
**NOTES TO FINANCIAL STATEMENTS (CONT'D)**

**(n) 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.

**(o) Fair Value Measurement**

The Organization applies the provisions of Accounting Standards Codification (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.

**(p) Subsequent Events**

In accordance with Accounting Standards Codification (ASC) 855-10, Subsequent Events, the Organization has evaluated subsequent events through May 27, 2015, the date the financial statements were available to be issued.

**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 value 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.

The accompanying independent auditor's report is an integral part of these notes.



**THE SENIOR MONONGALIANS, INC.**  
**NOTES TO FINANCIAL STATEMENTS (CONT'D)**

**4. Receivables**

Receivables consist of the following at September 30, 2014:

<u>Grants and Contracts</u>	
In-Home Care	\$ 33,708
LIFE	12,349
Title III-B	10,970
Title III-C	7,933
Title III-D	465
Title III-E	<u>2,156</u>
Total Grants and Contracts	67,581
Customers	<u>421</u>
	<u>\$ 68,002</u>

**5. Property and Equipment**

Property and equipment at September 30, 2014, consisted of the following:

Equipment	\$ 344,992
Vehicles	<u>125,617</u>
Total Property and Equipment	470,609
Accumulated Depreciation	<u>(415,510)</u>
Property and Equipment - net	<u>\$ 55,099</u>

**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, 2014, was \$0.

The accompanying independent auditor's report is an integral part of these notes.

**THE SENIOR MONONGALIANS, INC.**  
**NOTES TO FINANCIAL STATEMENTS (CONT'D)**

**7. Operating Lease**

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

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, 2014, was \$60,799.

Future minimum rentals payments are as follows:

<u>For the Year</u> <u>Ending September</u>	
2015	\$ 58,368
2016	58,368
2017	58,368
2018	14,591
	<u>\$ 189,695</u>

**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 participants. Benefits are based solely on the amount of the 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, and (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, 2014, the employer match amounted to \$4,177.

The accompanying independent auditor's report is an integral part of these notes.

**THE SENIOR MONONGALIANS, INC.**  
**NOTES TO FINANCIAL STATEMENTS (CONT'D)**

**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.

**10. Subsequent Events**

Subsequent to the prior fiscal year ended September 30, 2013, the Organization entered into a revised lease agreement with GP Mountaineer LLC. The revised lease agreement called for monthly payments of \$4,864 from January 01, 2014 to December 31, 2017 (See Note 7). There are no reportable subsequent events for the current fiscal year ended September 30, 2014.

**11. Reconciliation of Federal Grants**

Federal grants per schedule of Federal and State grant expenditures	\$ 194,497
Less: Grants reported as net assets released from restrictions on statement of activities	( <u>6,438</u> )
Federal grants reported on statement of activities	\$ <u>188,059</u>

The accompanying independent auditor's report is an integral part of these notes.





**INDEPENDENT AUDITOR'S 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***

The Board of Directors  
The Senior Monongalians, Inc.  
Morgantown, West Virginia

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, 2014, 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 May 27, 2015.

**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 controls.

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.

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.

*Getrick, Barthel, PLLC*

May 27, 2015

**THE SENIOR MONONGALLANS, INC.**  
**SCHEDULE OF FEDERAL AND STATE GRANT EXPENDITURES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2014**

<u>Name of Grant</u>	<u>Grant Number</u>	<u>CFDA #</u>	<u>Federal</u>	<u>State</u>	<u>Total</u>	<u>Passthrough</u>
<b>Nutrition Funding Title IIIC</b>						
Aging Congregate Nutrition Services for States	Title III-C 1	93.045	\$ 37,249	\$ 46,809	\$ 84,058	
Aging Home-Delivered Nutrition Services for States	Title III-C 2	93.045	<u>55,592</u>	<u>34,108</u>	<u>89,700</u>	
Total Title IIIC			<u>92,841</u>	<u>80,917</u>	<u>173,758</u>	1 and 2
<b>Special Programs for the Aging Title III</b>						
Part B Grants for Supportive Services and Senior Centers (Title III-B)	21435	93.044	55,322	55,013	110,335	
Part D Disease Prevention and Health Promotion Services (Title III-D)	21435	93.043	2,847	404	3,251	
Part D Disease Prevention and Health Promotion Services -Medication Management (Title III-D-MM)	21435	93.043	1,028	-	1,028	
Part E National Family Caregiver Support (Title III-E)	21435	93.052	<u>24,556</u>	-	<u>24,556</u>	
Total Special Programs for the Aging			<u>83,753</u>	<u>55,417</u>	<u>139,170</u>	1 and 2

The accompanying independent auditor's report and notes are integral parts of this schedule.



**THE SENIOR MONONGALIAN, INC.**  
**SCHEDULE OF FEDERAL AND STATE GRANT EXPENDITURES (CONT'D)**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2014**

<u>Name of Grant</u>	<u>Grant Number</u>	<u>CFDA #</u>	<u>Federal</u>	<u>State</u>	<u>Total</u>	<u>Passthrough</u>
<b>Other Programs</b>						
SHIP Health Benefits	SH21330	93.779	\$ 17,903	\$ -	\$ 17,903	1 and 2
LIFE Grant	21402	n/a	-	206,143	206,143	1 and 2
Lighthouse	IHI1411	n/a	-	134,100	134,100	1
FAIR	IHI1411	n/a	-	111,489	111,489	1
SAMS	IHI1411	n/a	-	4,720	4,720	1
Community Partnership	SC21409	n/a	-	21,998	21,998	1
Total Other Programs			17,903	478,450	496,353	
<b>TOTALS</b>			\$ 194,497	\$ 614,784	\$ 809,281	

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 accompanying independent auditor's report and notes are integral parts of this schedule.



**THE SENIOR MONGALIANS, INC.**  
**SCHEDULE OF FUNCTIONAL EXPENSES BY PROGRAM**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2014**

	PROGRAM							
	Title III-B	Title III-D	Title III-E	Title III-C	SHIP	Medicaid	LJFE	Lighthouse
	\$	\$	\$	\$	\$	\$	\$	\$
Wages and salaries	31,900	2,532	23,080	61,948	8,925	80,880	68,174	97,432
Contract labor	47,172	-	27	8,926	18	171	22,847	135
Rent	75	-	111	13,085	75	716	15	531
Program expense	-	806	112	85	-	302	3,519	421
Supplies	-	-	52	59,327	-	153	2,506	200
Payroll taxes	2,696	215	2,031	5,241	767	7,074	5,715	8,571
Insurance	1,747	118	1,836	6,486	336	6,373	2,965	7,737
Utilities and communications	31	-	125	5,348	31	563	4	548
Repairs and maintenance	3	-	50	2,511	2	197	1	223
Depreciation	-	-	-	15,513	-	-	-	-
Medical insurance	2,547	108	279	4,397	-	1,091	7,291	1,251
Vehicle expenses	1,483	-	2	9,461	-	84	1,511	131
Travel and training	384	-	261	225	-	3,126	-	3,317
Professional fees	-	-	-	-	-	-	-	-
Office expense and postage	-	-	-	283	307	-	4	19
Pension expense	138	-	43	36	-	148	321	169
Equipment	-	-	-	-	1,847	-	-	-
Advertising	1,495	-	12	127	-	67	652	80
Dues and subscriptions	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	1	-	3
Miscellaneous	1	-	3	400	-	6	700	7
Total	89,672	3,779	28,024	193,399	12,308	100,952	116,225	120,775
Indirect costs	29,141	1,240	9,115	62,533	3,965	32,554	36,888	38,833
Total Expenses After Allocation of Indirect Costs	\$ 118,813	\$ 5,019	\$ 37,139	\$ 255,932	\$ 16,273	\$ 133,506	\$ 153,113	\$ 159,608

The accompanying independent auditor's report and notes are integral parts of this schedule.

**THE SENIOR MONONGALIANS, INC.**  
**SCHEDULE OF FUNCTIONAL EXPENSES BY PROGRAM (CONTD)**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2014**

	PROGRAM					Total	
	FAIR	SAMS	Community Partnership	Program Totals	Management and General		Fundraising
Wages and salaries	\$ 93,069	\$ 2,831	\$ -	\$ 470,771	\$ 115,253	\$ 354	\$ 586,378
Contract labor	162	-	2,000	81,458	13,028	-	94,486
Rent	663	-	-	15,271	45,723	-	60,994
Program expense	332	-	-	5,577	5	3,975	9,557
Supplies	139	-	-	62,377	117	1,422	63,916
Payroll taxes	8,229	208	-	40,747	9,425	26	50,198
Insurance	7,429	102	-	35,129	8,146	13	43,288
Utilities and communications	536	-	-	7,186	29,573	-	36,759
Repairs and maintenance	199	-	2,477	5,663	3,714	-	9,377
Depreciation	-	-	-	15,513	9,158	-	24,671
Medical insurance	1,130	527	-	18,621	5,465	53	24,139
Vehicle expenses	71	-	-	12,743	2,039	-	14,782
Travel and training	2,045	-	-	9,358	-	-	9,358
Professional fees	-	-	9,500	9,500	1,800	-	11,300
Office expense and postage	8	-	-	621	4,683	-	5,304
Pension expense	143	-	-	998	3,178	1	4,177
Equipment	-	-	-	1,847	960	-	2,807
Advertising	71	-	-	2,504	296	-	2,800
Dues and subscriptions	-	-	-	-	579	-	579
Interest	1	-	-	5	-	-	5
Miscellaneous	7	-	-	1,124	828	-	8,884
Total	114,234	3,668	13,977	797,013	253,970	12,775	1,063,759
Indirect costs	36,409	1,192	-	251,870	(253,788)	1,918	-
Total Expenses After Allocation of Indirect Costs	\$ 150,643	\$ 4,860	\$ 13,977	\$ 1,048,883	\$ 182	\$ 14,693	\$ 1,063,759

The accompanying independent auditor's report and notes are integral parts of this schedule.