

WIRT COUNTY COMMITTEE ON AGING, INC.

Financial Statements

September 30, 2008

WIRT COUNTY COMMITTEE ON AGING, INC.

Financial Statements

September 30, 2008

Table Of Contents

Independent Auditor's Report

Page

Financial Statements:

Statement of Financial Position 1

Statement of Activities 2

Statement of Functional Expenses 3

Statement of Cash Flows 4

Notes to Financial Statements 5-7

Supplementary Information

Schedule of Support, Revenue and Expenses – Personal Care 8

Schedule of Support, Revenue and Expenses – Nutrition Programs 9

Schedule of Support, Revenue and Expenses – Transportation Programs 10

Schedule of Support, Revenue and Expenses – Adult Day Care Programs 11

Schedule of Support, Revenue and Expenses – Other Programs 12

Report on Compliance and On Internal Control Over Financial Reporting Based
On An Audit of Financial Statements Performed in Accordance With
Government Auditing Standards 13-14

Schedule of Expenditure of Federal Awards 15

Schedule of State Awards 16

Independent Auditor's Report

Board of Directors

Wirt County Committee on Aging, Inc.:

I have audited the accompanying statement of financial position of Wirt County Committee on Aging, Inc., (a West Virginia non-profit corporation) as of September 30, 2008, and the related statements of activities, functional expenses, and cash flows for the year then ended. The financial statements are the responsibility of the Organization's management. My responsibility is to express an opinion on these financial statements based on my audits.

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

As explained in the notes to the financial statements, the Organization expenses the cost of long-lived property and equipment acquired by purchase, donation or capital lease. In my opinion, accounting principles generally accepted in the United States of America require these assets to be capitalized and depreciated over the estimated useful lives of the assets. It was not practical to determine the effects of the unrecorded long-lived property and equipment and related capital lease debt on the financial statements.

In my opinion, except for the effects of not capitalizing and depreciating long-lived property and equipment, the financial statements referred to above present fairly, in all material respects, the financial position of Wirt County Committee on Aging, Inc., as of September 30, 2008, the changes in its net assets and its cash flows for the year then ended in conformity with accounting principals generally accepted in the United States of America.

In accordance with *Government Audit Standards*, I have also issued my report dated May 29, 2009 on my consideration of Wirt County Committee on Aging, Inc.'s internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts and grants.

INDEPENDENT AUDITOR'S REPORT, CONTINUED

The accompanying schedule of expenditure of federal awards and schedule of state awards are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the procedures applied in the audit of the basic financial statements and, in my opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

A handwritten signature in black ink that reads "Alice M. Harris CPA". The signature is written in a cursive, flowing style.

Alice M. Harris, CPA

May 29, 2009

WIRT COUNTY COMMITTEE ON AGING, INC.**Statement of Financial Position****September 30, 2008****ASSETS**

Current assets:

Cash and cash equivalents	\$	62,659
Accounts and grants receivable		44,053
Other receivables		417
Prepaid insurance		3,785
Total current assets		110,914

Property and equipment:

Vehicles		66,232
Building improvements		41,891
Less accumulated depreciation		(27,753)
Net property and equipment		80,370

Total assets**191,284****LIABILITIES AND NET ASSETS**

Current liabilities:

Current portion of long term debt	\$	5,364
Line of credit		31,611
Accounts payable		11,386
Deferred income		21,692
Payroll payable		19,459
Total current liabilities		89,512

Long-term liabilities

Notes payable		5,215
Total long-term liabilities		5,215

Total liabilities**94,727**

Net assets (deficit):

Unrestricted		96,557
Temporarily restricted		-
Permanently restricted		-
Total net assets		96,557

Total liabilities and net assets**\$****191,284***See accompanying notes to financial statements.*

WIRT COUNTY COMMITTEE ON AGING, INC.

Statement of Activities

Year ended September 30, 2008

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Support, Revenue and Reclassifications:				
Federal grant awards	\$ 80,677	-	-	80,677
State grant awards	217,865	-	-	217,865
Other grants	21,746			21,746
Project income	25,773	-	-	25,773
In-kind revenues	9,048	-	-	9,048
Fare box revenues	2,415	-	-	2,415
Medicaid	158,274	-	-	158,274
Legislative initiative/elderly	196,315	-	-	196,315
Other income	111	-	-	111
Total support and revenue before reclassifications	712,224	-	-	712,224
Reclassifications:				
Net assets released from restrictions	-	-	-	-
Total support, revenue and reclassifications	712,224	-	-	712,224
Expenses:				
Program expenses:				
Personal care	309,261	-	-	309,261
Nutrition	98,609	-	-	98,609
Transportation	13,998	-	-	13,998
Adult day care	519	-	-	519
Other programs	124,082	-	-	124,082
Total program expenses	546,469	-	-	546,469
Supporting services:				
Management and general	148,353	-	-	148,353
Total expenses	694,822	-	-	694,822
Change in net assets	17,402	-	-	17,402
Net assets, beginning of year	79,155	-	-	79,155
Net assets, end of year	\$ 96,557	-	-	96,557

See accompanying notes to financial statements.

WIRT COUNTY COMMITTEE ON AGING, INC.
Statement of Functional Expenses
Year ended September 30, 2008

	Personal care	Nutrition	Transportation	Day care	Other programs	Total program expenses	Management and general	Total expenses
Personnel	\$ 243,843	34,564	539	-	75,534	354,480	97,325	451,805
Fringe benefits	39,649	5,620	88	-	14,473	59,830	9,796	69,626
Travel and training	10,893	-	223	-	-	11,116	1,287	12,403
Occupancy	4,492	8,588	1,181	-	5,759	20,020	11,554	31,574
Equipment	-	-	-	-	-	-	31	31
Food and disposable supplies	-	46,699	-	-	-	46,699	-	46,699
Fuel - automobiles	-	1,642	8,633	-	-	10,275	88	10,363
Insurance	499	1,203	149	-	11,372	13,223	2,031	15,254
Other program costs	9,885	293	31	-	15,348	25,557	4,756	30,313
Supplies	-	-	-	519	1,596	2,115	1,357	3,472
Auto parts & maintenance	-	-	3,154	-	-	3,154	869	4,023
Professional fees	-	-	-	-	-	-	2,712	2,712
Depreciation	-	-	-	-	-	-	16,547	16,547
Total expenses	\$ 309,261	98,609	13,998	519	124,082	546,469	148,353	694,822

See accompanying notes to financial statements.

WIRT COUNTY COMMITTEE ON AGING, INC.**Statement of Cash Flows****Year ended September 30, 2008**

Cash flows from operating activities:		
Change in net assets	\$	17,402
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation		16,547
(Increase) decrease in:		
Accounts receivable		(4,534)
Other receivables		1,736
Prepaid insurance		2,354
Increase (decrease) in:		
Accounts payable		(396)
Deferred revenue		21,692
Payroll payable		3,150
Net cash provided by operating activities		57,951
Cash flows from financing activities:		
Repayment of line of credit		(5,787)
Repayment of long-term debt		(5,050)
Net cash used in financing activities		(10,837)
Increase in cash and cash equivalents		47,114
Cash and cash equivalents, beginning of year		15,545
Cash and cash equivalents, end of year	\$	62,659
Supplemental cash flow disclosures:		
Cash paid for:		
Income taxes	\$	-
Interest		2,997

See accompanying notes to financial statements.

NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities - The purpose of Wirt County Committee on Aging, Inc., (a not-for-profit organization) is to study the social service needs of Wirt County and its contiguous counties; and to unify senior citizens into an organization dedicated to working for a common goal of promoting life and health, honor and dignity to citizens 55 years of age and older in Wirt County, West Virginia.

Basis of Accounting - The financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with accounting principals generally accepted in the United States of America with the exception that the Organization does not capitalize and depreciate the cost of long-lived property and equipment.

Basis of Presentation - The Organization has adopted the provisions of Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, an organization is required to report information regarding its financial position and activities according to three classes of net assets as follows:

- Unrestricted net assets - Net assets that are not subject to donor-imposed stipulations.
- Temporarily restricted net assets - Net assets subject to donor-imposed stipulations that may or will be met either by actions of the organization and/or passage of time.
- Permanently restricted net assets - Net assets subject to donor imposed stipulations that they be maintained permanently by the organization. Generally, the donors of the assets permit the organization to use all or part of the income earned on related investments for general or specific purposes.

Contributions – All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted for future periods are reported as temporarily restricted or permanently restricted support that increases those net asset classes.

When a donor-stipulated time restriction ends or a purpose restriction is accomplished, then the restricted net assets are reclassified to unrestricted net assets and are reported in the statement of activities as net assets released from restriction.

If a restriction is fulfilled in the same time period in which the contribution is received, the contribution is reported as unrestricted.

Contributed Property and Equipment - Contributed property and equipment is recorded at fair value at the date of donation. If donors stipulate how long the assets must be used, then the contributions are recorded as temporarily restricted support. In the absence of such stipulations, contributions of property and equipment are recorded as unrestricted support.

Cash and Cash Equivalents - For purposes of the Statements of Cash Flows, Wirt County Committee on Aging, Inc., considers all cash on hand and cash in checking accounts to be cash and cash equivalents.

Income Tax Status - The Organization is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2).

WIRT COUNTY COMMITTEE ON AGING, INC.
Notes to Financial Statements, Continued

NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICES, CONTINUED

Property and Equipment - All acquisitions of property and equipment and all expenditures for repairs, maintenance, renewals, and betterments are expensed during the year of purchase. This policy is not in accordance with accounting principles generally accepted in the United States of America which require that all acquisitions of property and equipment be capitalized and depreciated over the estimated useful life of the assets. The independent auditor's report has been qualified to reflect this departure from accounting principles generally accepted in the United States of America.

Fair Value of Financial Instruments – Wirt County Committee on Aging, Inc., has a number of financial instruments, none of which are held for trading purposes. The Organization estimates that the fair value of all financial instruments at September 30, 2008 does not differ materially from the aggregate carrying values of its financial instruments recorded in the accompanying statements of financial position. The estimated fair value of all financial instruments has been determined by the Organization using available market information and appropriate valuation methodologies. Considerable judgment is necessarily required in interpreting market data to develop the estimates of fair value, and, accordingly, the estimates are not necessarily indicative of the amounts that the Organization could realize in a current market exchange.

Advertising – It is the policy of the Organization to expense advertising costs as incurred.

USE OF ESTIMATES

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

DONATED SERVICES

Several members of the Organization have donated significant amounts of time to the Organization in furthering its programs and activities. No amounts have been disclosed in the financial statements for donated member or volunteer services inasmuch as no objective basis is available to measure the value of such services.

RETIREMENT PLAN

The Organization maintains a retirement plan under Internal Revenue Code Section 403(b). Under the plan employees are permitted to defer a portion of their salaries to be contributed to the retirement plan. Currently, there are no matching provisions for the Organization.

WIRT COUNTY COMMITTEE ON AGING, INC.,
Notes to Financial Statements, Continued

LONG-TERM DEBT

Long-term debt at September 30, 2008 consisted of:

Note payable to Calhoun County Bank, due in monthly installments Of \$496, including interest at 7%, through August 2010, secured by a real estate	10,579
	10,579
Less current portion	5,364
Long-term debt, excluding current portion	\$ 5,215

Aggregate maturities of long-term debt for the five years ending September 30, 2010 are as follows:

2009	\$ 5,364
2010	5,215
2011	-
2012	-
2013	-
Thereafter	-
Total	\$ 10,579

Line of Credit - The Organization obtained a \$60,000 line of credit from Wesbanco Bank. The line of credit is due on demand with interest at Wall Street Prime plus 1% (6.8% at September 30, 2008) This line of credit is secured by accounts receivable. At September 30, 2008, the outstanding balance was \$31,611.

FUNCTIONAL ALLOCATION OF EXPENSES

The cost of providing the various programs and other activities have been summarized on a functional basis in the Statement of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

CONCENTRATIONS OF RISK DISCLOSURE

The Organization is economically dependent on grants from various federal, state and local governments for the operation of their programs. The Organization's ability to receive these grants is somewhat dependent on the national, state and local economy.

WIRT COUNTY COMMITTEE ON AGING, INC.
Schedule of Support, Revenue and Expenses - Personal Care
Year ended September 30, 2008

	Title III B	Title III D	Title III E	Medicaid	Waiver	Lighthouse	FAIR	V A Funds	Totals
Support and revenue:									
Federal grant awards	\$ 26,674	533	2,834	-	-	-	-	-	30,041
State grant awards	9,817	32	106	-	-	114,165	44,172	-	168,292
Project income	615	-	-	95	-	535	-	-	1,245
Personal care fund	-	-	-	-	-	-	-	-	-
Medicaid	-	-	-	70,254	87,909	-	-	-	158,163
Medication management	-	-	-	111	-	-	-	-	111
Other income	-	-	-	-	-	-	-	21,746	21,746
Total support & revenue	37,106	565	2,940	70,460	87,909	114,700	44,172	21,746	379,598
Expenses:									
Personnel	6,740	-	-	60,845	78,816	60,608	25,367	11,467	243,843
Fringe benefits	1,096	-	-	9,894	12,815	9,855	4,125	1,864	39,649
Travel and training	-	-	-	10,785	108	-	-	-	10,893
Occupancy	2,881	-	267	1,344	-	-	-	-	4,492
Equipment	-	-	-	-	-	-	-	-	-
Food and disposable supplies	-	-	-	-	-	-	-	-	-
Fuel - automobiles	-	-	-	-	-	-	-	-	-
Insurance	453	-	46	-	-	-	-	-	499
Other program costs	8,391	-	-	1,494	-	-	-	-	9,885
Supplies	-	-	-	-	-	-	-	-	-
Auto parts & maintenance	-	-	-	-	-	-	-	-	-
Professional fees	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-
Total direct expenses	19,561	-	313	84,362	91,739	70,463	29,492	13,331	309,261
Indirect cost allocation	3,271	-	-	29,528	38,250	29,413	12,311	5,565	118,338
Matching funds transfers (in)/out	26,921	(63)	2,834	-	-	-	-	-	29,692
Total expenses	49,753	(63)	3,147	113,890	129,989	99,876	41,803	18,896	457,291
Net program income (loss)	(12,647)	628	(207)	(43,430)	(42,080)	14,824	2,369	2,850	(77,693)

See accompanying notes to financial statements

WIRT COUNTY COMMITTEE ON AGING, INC.
Schedule of Support, Revenue and Expenses - Nutrition Programs
Year ended September 30, 2008

		Title III C-1	Title III C-2	Totals
Support and revenue:				
Federal grant awards	\$	19,580	22,081	41,661
State grant awards		13,580	15,368	28,948
NSIP		4,488	4,487	8,975
Project income		16,174	8,356	24,530
Other income		-	-	-
Total support & revenue		53,822	50,292	104,114
Expenses:				
Personnel		22,001	12,563	34,564
Fringe benefits		3,577	2,043	5,620
Travel and training		-	-	-
Occupancy		6,858	1,730	8,588
Equipment		-	-	-
Food and disposable supplies		19,774	26,925	46,699
Fuel - automobiles		-	1,642	1,642
Insurance		1,035	168	1,203
Other program costs		293	-	293
Supplies		-	-	-
Auto parts & maintenance		-	-	-
Professional fees		-	-	-
Depreciation		-	-	-
Total direct expenses		53,538	45,071	98,609
Indirect cost allocation		10,677	6,097	16,774
Matching funds transfers (in)/out		(2,304)	(2,598)	(4,902)
Total expenses		61,911	48,570	110,481
Net program income (loss)		(8,089)	1,722	(6,367)

See accompanying notes to financial statements.

WIRT COUNTY COMMITTEE ON AGING, INC.
Schedule of Support, Revenue and Expenses - Transportation Programs
Year ended September 30, 2008

	Transportation Programs	Totals
Support and revenue:		
Grant revenue	\$ 282	282
Fare box	2,415	2,415
Other revenues	-	-
Trip tickets	-	-
Total support & revenue	2,697	2,697
Expenses:		
Personnel	539	539
Fringe benefits	88	88
Travel and training	223	223
Occupancy	1,181	1,181
Equipment	-	-
Food and disposable supplies	-	-
Fuel - automobiles	8,633	8,633
Insurance	149	149
Other program costs	31	31
Supplies	-	-
Auto parts & maintenance	3,154	3,154
Professional fees	-	-
Depreciation	-	-
Total direct expenses	13,998	13,998
Indirect cost allocation	261	261
Matching funds transfers (in)/out	-	-
Total expenses	14,259	14,259
Net program income (loss)	(11,562)	(11,562)

See accompanying notes to financial statements.

WIRT COUNTY COMMITTEE ON AGING, INC.

Schedule of Support, Revenue and Expenses - Adult Day Care Programs
Year ended September 30, 2008

	Adult Day Care	Totals
Support and revenue:		
Adult day care revenue	\$ -	-
Donations	-	-
Total support & revenue	-	-
Expenses:		
Personnel	-	-
Fringe benefits	-	-
Travel and training	-	-
Occupancy	-	-
Equipment	-	-
Food and disposable supplies	-	-
Fuel - automobiles	-	-
Insurance	-	-
Other program costs	-	-
Supplies	519	519
Auto parts & maintenance	-	-
Professional fees	-	-
Depreciation	-	-
Total direct expenses	519	519
Indirect cost allocation	-	-
Matching funds transfers (in)/out	(33,838)	(33,838)
Total expenses	(33,319)	(33,319)
Net program income (loss)	33,319	33,319

See accompanying notes to financial statements.

Schedule of Support, Revenue and Expenses - Other Programs
Year ended September 30, 2008

	General fund	Health benefits	LD Funds	Life	Totals
Support and revenue:					
Federal grant awards	\$ -	-	-	-	-
State grant awards	-	5,000	-	-	5,000
Legislative digest funds	-	-	15,000	-	15,000
Legislative initiative / elderly	-	-	-	196,315	196,315
Other revenues	5,355	-	-	-	5,355
Total support & revenue	5,355	5,000	15,000	196,315	221,670
Expenses:					
Personnel	3,634	1,964	-	69,936	75,534
Fringe benefits	-	319	-	14,154	14,473
Travel and training	-	-	-	-	-
Occupancy	3,061	-	207	2,491	5,759
Equipment	-	-	-	-	-
Food and disposable supplies	-	-	-	-	-
Fuel - automobiles	-	-	-	-	-
Insurance	-	-	-	11,372	11,372
Other program costs	7,978	75	-	7,295	15,348
Supplies	-	-	-	1,596	1,596
Auto parts & maintenance	-	-	-	-	-
Professional fees	-	-	-	-	-
Depreciation	-	-	-	-	-
Total direct expenses	14,673	2,358	207	106,844	124,082
Indirect cost allocation	-	953	-	33,940	34,893
Matching funds transfers (in)/out	-	-	-	4,902	4,902
Total expenses	14,673	3,311	207	145,686	163,877
Net program income (loss)	(9,318)	1,689	14,793	50,629	57,793

See accompanying notes to financial statements.

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 of
Wirt County Committee on Aging, Inc.

I have audited the financial statements of Wirt County Committee on Aging, Inc., (a nonprofit organization) as of and for the year ended September 30, 2008, and have issued my report thereon dated May 29, 2009, which was qualified for not capitalizing the cost of fixed assets. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing my audit, I considered Wirt County Committee on Aging, Inc.'s internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Integrated Family Services, Inc.'s internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the organization's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles, such that there is more than a remote likelihood that a misstatement of the organization's financial statements that is more than inconsequential will not be prevented or detected by the organization's internal control. I consider the deficiency described below to be a significant deficiency in internal control over financial reporting.

My consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. I did not identify any deficiencies in internal control over financial reporting that I considered to be a material weakness as defined above.

**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, CONTINUED**

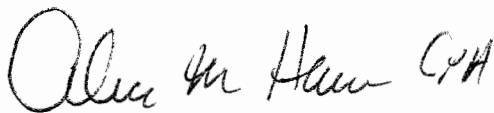
Grant Reporting Issues

Due to correcting entries posted by the Organization as part of the audit process, the final financial reports submitted to granting agencies no longer agree with the adjusted financial records of the Organization. Therefore, the Organization will need to amend the final financial reports to agree with the final audited financial figures.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Wirt County Committee on Aging, Inc.'s financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants 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 my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the audit committee, management, and the U.S. Health and Human Services and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, reading "Alice M. Harris CPA". The signature is cursive and fluid, with the letters "Alice" and "Harris" being more prominent than the middle initials "M.". The "CPA" is written in a slightly different, more upright script.

Alice M. Harris, CPA
May 29, 2009

WIRT COUNTY COMMITTEE ON AGING, INC.
Schedule of Federal Awards
Year Ended September 30, 2008

Federal Grantor/Program	Term of Grant	CFDA Number	Award Amount	Federal Expenditures
U.S. Department of Health & Human Services				
Title III B	10/1/07 - 9/30/08	93.044	26,674	26,674
Title III C-1	10/1/07 - 9/30/08	93.045	19,580	19,580
Title III C-2	10/1/07 - 9/30/08	93.045	22,081	22,081
Title III E	10/1/07 - 9/30/08	93.052	2,834	2,834
Title III D	10/1/07 - 9/30/08	93.043	422	422
Title III D Medication Management	10/1/07 - 9/30/08	93.043	111	111
Total U.S. Department of Health & Human Services				71,702
U.S. Department of Agriculture				
NSIP Funds, Program III C	10/1/07 - 9/30/08	10.570	8,975	8,975
Total U.S. Department of Agriculture				8,975
Total federal awards expended				80,677

WIRT COUNTY COMMITTEE ON AGING, INC.**Schedule of State Awards****Year Ended September 30, 2008**

State Grantor/Program	Term of Grant	Award Amount	State Expenditures
Title III B	10/1/07 - 9/30/08	9,817	9,817
Title III C-1	10/1/07 - 9/30/08	13,580	13,580
Title III C-2	10/1/07 - 9/30/08	15,368	15,368
Title III D	10/1/07 - 9/30/08	32	32
Title III E	10/1/07 - 9/30/08	106	106
Legislative Initiative for the Elderly	7/1/07 - 6/30/08	185,834	133,736
Legislative Initiative for the Elderly	7/1/08 - 6/30/09	176,106	62,579
Alzheimers Respite Grant	7/1/08 - 6/30/09	33,987	8,305
Alzheimers Respite Grant	7/1/07 - 6/30/08	53,207	35,867
Lighthouse In Home Services	7/1/07 - 6/30/08	134,267	92,507
Lighthouse In Home Services	7/1/08 - 6/30/09	71,621	21,658
Wirt In Home Transportation	7/1/08 - 6/30/09	11,278	1,127