

**MARION COUNTY SENIOR CITIZENS, INC.**

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

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**SEPTEMBER 30, 2010**

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## INDEPENDENT AUDITOR'S REPORT

The Board of Directors  
Marion County Senior Citizens, Inc.  
Fairmont, West Virginia

We have audited the accompanying statement of financial position of Marion County Senior Citizens, Inc. (a nonprofit organization) as of September 30, 2010 and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

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

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Marion County Senior Citizens, Inc. as of September 30, 2010, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated February 5, 2011, on our consideration of Marion County Senior Citizens, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of Marion County Senior Citizens, Inc. taken as a whole. The schedule of federal awards and schedule of state awards and other assistance 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 auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*Tetrick + Bazzell, PLLC*

February 5, 2011

**MARION COUNTY SENIOR CITIZENS, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**SEPTEMBER 30, 2010**

**ASSETS**

<b>Current Assets</b>			
Cash and cash equivalents		\$ 150,118	
Investments		1,670	
Grants receivable		82,651	
Prepaid expenses		<u>8,016</u>	\$ 242,455
Capital assets, net			<u>1,596,851</u>
<b>TOTAL ASSETS</b>			<b>\$ <u>1,839,306</u></b>

**LIABILITIES AND NET ASSETS**

<b>Current Liabilities</b>			
Accounts payable			\$ 31,255
Accrued wages			49,844
Accrued taxes			4,285
Accrued compensated absences			<u>9,720</u>
Total liabilities			95,104
<b>Net Assets</b>			
Unrestricted			<u>1,744,202</u>
<b>TOTAL LIABILITIES AND NET ASSETS</b>			<b>\$ <u>1,839,306</u></b>

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

**MARION COUNTY SENIOR CITIZENS, INC.**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2010**

**Revenue and Support**

Federal financial assistance	\$ 337,918	
State grant allocations	671,911	
Contributions	95,601	
Community service program	230,514	
Memberships	775	
Rental income	38,049	
Miscellaneous income	6,130	
Interest income	35	
Gain (loss) on investments	775	
Gain (loss) on disposal of assets	( 15,463)	\$ 1,366,245

**Expenses**

Management and general		226,347	
Fundraising		9,274	
Program services:			
Title III – B	\$ 140,062		
Title III – D	7,017		
Title III – E	46,257		
Title III – C	320,227		
Life	173,853		
Community service program	<u>355,928</u>	<u>1,043,344</u>	<u>1,278,965</u>
Change in net assets			87,280
Net assets – beginning			<u>1,656,922</u>
Net assets – ending			\$ <u>1,744,202</u>

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

**MARION COUNTY SENIOR CITIZENS, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED SEPTEMBER 30, 2010**

	<u>Title</u> <u>III - B</u>	<u>Title</u> <u>III - D</u>	<u>Title</u> <u>III - E</u>	<u>Title</u> <u>III - C</u>	<u>Life</u>	<u>Community</u> <u>Service</u> <u>Program</u>	<u>Total</u> <u>Program</u> <u>Service</u>	<u>Management</u> <u>and General</u>	<u>Fundraising</u>	<u>Total</u> <u>Expenses</u>
Salaries and related expenses	\$ 113,979	\$ -0-	\$ 33,578	\$ 125,600	\$ 105,148	\$ 330,000	\$ 708,305	\$ 38,669	\$ -0-	\$ 746,974
Food purchases	-0-	-0-	-0-	166,982	-0-	-0-	166,982	2,251	-0-	169,233
Telephone	1,500	-0-	-0-	-0-	1,500	-0-	3,000	8,280	-0-	11,280
Utilities	7,500	2,613	5,000	5,128	9,956	3,113	33,310	-0-	-0-	33,310
Printing and office supplies	-0-	-0-	-0-	-0-	-0-	-0-	-0-	10,999	-0-	10,999
Supplies	281	2,904	4,500	2,717	4,994	4,000	19,396	2,000	-0-	21,396
Repairs and maintenance	3,372	500	2,500	2,500	-0-	3,000	11,872	32,679	-0-	44,551
Accounting fees	-0-	-0-	-0-	-0-	-0-	1,500	1,500	5,000	-0-	6,500
Travel	-0-	-0-	679	13,000	1,780	11,109	26,568	-0-	-0-	26,568
Automobile expense	7,430	-0-	-0-	-0-	40,475	-0-	47,905	8,228	-0-	56,133
Insurance	6,000	-0-	-0-	2,500	10,000	1,000	19,500	18,333	-0-	37,833
Fundraisers	-0-	-0-	-0-	-0-	-0-	-0-	-0-	-0-	9,274	9,274
Licenses and permits	-0-	-0-	-0-	1,800	-0-	1,000	2,800	1,441	-0-	4,241
Advertising and promotions	-0-	-0-	-0-	-0-	-0-	-0-	-0-	4,314	-0-	4,314
Postage	-0-	-0-	-0-	-0-	-0-	-0-	-0-	2,097	-0-	2,097
Training and development	-0-	-0-	-0-	-0-	-0-	1,006	1,006	-0-	-0-	1,006
Miscellaneous	-0-	1,000	-0-	-0-	-0-	200	1,200	1,703	-0-	2,903
Depreciation expense	-0-	-0-	-0-	-0-	-0-	-0-	-0-	88,031	-0-	88,031
Interest	-0-	-0-	-0-	-0-	-0-	-0-	-0-	2,322	-0-	2,322
<b>Total expenses</b>	<b>\$ <u>140,062</u></b>	<b>\$ <u>7,017</u></b>	<b>\$ <u>46,257</u></b>	<b>\$ <u>320,227</u></b>	<b>\$ <u>173,853</u></b>	<b>\$ <u>355,928</u></b>	<b>\$ <u>1,143,344</u></b>	<b>\$ <u>226,347</u></b>	<b>\$ <u>9,274</u></b>	<b>\$ <u>1,278,965</u></b>

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

**MARION COUNTY SENIOR CITIZENS, INC.**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2010**

**Cash Flows From Operating Activities**

Change in net assets	\$	87,280
Adjustments to reconcile change in net assets to cash (used in) operating activities:		
Depreciation		88,031
Recognition of non-cash revenue		( 34,133)
(Increase) decrease in:		
Grants receivable		( 26,815)
Prepaid expense		9,244
Increase (decrease) in:		
Accounts payable		( 3,555)
Accrued wages		7,387
Accrued taxes		235
Unearned revenue		( 17,385)
Accrued compensated absences		1,379
Decrease in value of investments		69,225
Loss on disposal of assets		<u>15,463</u>
Net cash (used in) operating activities		\$ 196,356

**Cash Flows From Capital and Related Financing Activities**

Proceeds from the sale of assets		102,970
Repayment of long-term debt		( 91,192)
Acquisition of capital assets		<u>( 58,017)</u>
Net cash (used in) financing activities		( 46,239)

Net increase in cash		150,117
Cash at beginning of year		<u>1</u>
Cash at end of year		\$ <u>150,118</u>

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

**MARION COUNTY SENIOR CITIZENS, INC.**  
**NOTES TO FINANCIAL STATEMENTS**

**1. Summary of Significant Accounting Policies**

**(a) Organization and Nature of Operations**

Marion County Senior Citizens, Inc. (the Organization) provides a variety of social services to the elderly of Marion County, West Virginia. In-home care is provided to those Seniors that are otherwise unable to maintain independent living. Transportation throughout the local community as well as to and from the Senior Center is provided to those Seniors who require such services. The Organization is supported by various federal, state, and county governments in addition to contributions from Seniors and the local community.

**(b) Basis of Accounting and Reporting**

The financial statements of the Organization are prepared on the accrual basis of accounting and accordingly reflect all receivables, payables and other accruals.

**(c) Basis of Presentation**

The financial statements are prepared in accordance with the recommendations of FASB Codification (ASC) 958-205, "Presentation of Financial Statements". Under ASC 958-205, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted.

**(d) 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 certain reported amounts and disclosures. Accordingly, actual results could differ from these estimates.

**(e) Income Tax Exemption**

The Organization is a not-for-profit organization and is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and, therefore, has no provision for federal income taxes.

**(f) Donated Services**

Donated services are recognized as contributions in accordance with FASB Codification (ASC) 958-605, "Revenue Recognition", if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. No services received by the Organization met these requirements.

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

**MARION COUNTY SENIOR CITIZENS, INC.**  
**NOTES TO FINANCIAL STATEMENTS (CONT'D)**

**(g) Cash and Cash Equivalents**

For purposes of the statement of cash flows, the Organization considers cash to be cash and cash equivalents. Cash on hand and deposits with banking institutions are considered cash while short-term investments with an original maturity of not more than three months are considered cash equivalents.

Investment risk is categorized as follows:

**Interest rate risk** – The risk that changes in interest rates will adversely affect the fair value of an investment.

**Credit risk** – The risk that an issuer or other counterparty to an investment will not fulfill its obligations.

**Custodial credit risk** – The risk that, in the event of the failure of the counterparty to a transaction, the Organization will not be able to recover the value of investment or collateral securities that are in the possession of an outside party.

**(h) Accounts Receivable and Grants Receivable**

Uncollectible receivables are eliminated in the fiscal period that the receivables are actually determined to be uncollectible. Management has indicated that the accounts receivable and grants receivable, as shown in the accompanying financial statements, will be collected in full.

**(i) Capital Assets**

Capital assets are recorded at cost with depreciation being calculated by the straight line method over the estimated useful lives of the assets as follows:

Land	None
Vehicles	5 years
Equipment	5-10 years
Buildings and improvements	15-40 years

**(j) Compensated Absences**

Amounts owed to employees for earned but unused vacation time are accrued as a liability in the statement of financial position. As of September 30, 2010, the Organization had \$9,720 in accrued compensated absences.

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

**MARION COUNTY SENIOR CITIZENS, INC.  
NOTES TO FINANCIAL STATEMENTS (CONT'D)**

**2. Deposits and Investments**

The Organization's deposits and investments are categorized to give an indication of the level of risk assumed by the Organization at September 30, 2010. The categories are described as follows:

**Category 1** - Insured or collateralized with securities held by the Organization or its agent in the Organization's name.

**Category 2** - Collateralized with securities held by the pledging financial institution's trust department or agent in the Organization's name.

**Category 3** - Uncollateralized.

**Deposits**

	<u>Bank</u> <u>Balance</u>	Category <u>1</u>	Category <u>2</u>	Category <u>3</u>	<u>Carrying</u> <u>Amount</u>
Cash	\$ <u>162,659</u>	\$ <u>162,659</u>	\$ <u>-0-</u>	\$ <u>-0-</u>	\$ <u>150,118</u>

**Investments**

	Category <u>1</u>	Category <u>2</u>	Category <u>3</u>	<u>Market</u> <u>Value</u>	<u>Cost</u>
Mutual Funds	\$ <u>1,670</u>	\$ <u>-0-</u>	\$ <u>-0-</u>	\$ <u>1,670</u>	\$ <u>1,646</u>

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

**MARION COUNTY SENIOR CITIZENS, INC.**  
**NOTES TO FINANCIAL STATEMENTS (CONT'D)**

**3. Capital Assets**

Capital asset activity for the year ended September 30, 2010 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Dispositions</u>	<u>Ending Balance</u>
<b>Non-Depreciable Assets</b>				
Land	\$ <u>283,576</u>	\$ <u>-0-</u>	\$ <u>-0-</u>	\$ <u>283,576</u>
<b>Depreciable Assets</b>				
Buildings and improvements	1,891,435	31,567	125,255	1,797,747
Vehicles	300,199	-0-	-0-	300,199
Equipment	<u>185,533</u>	<u>26,450</u>	<u>-0-</u>	<u>211,983</u>
Total at historical cost	<u>2,377,167</u>	<u>58,017</u>	<u>125,255</u>	<u>2,309,929</u>
Less: Accumulated Depreciation				
Buildings and improvements	525,238	51,346	6,822	569,762
Vehicles	228,931	25,180	-0-	254,111
Equipment	<u>161,276</u>	<u>11,505</u>	<u>-0-</u>	<u>172,781</u>
Total accumulated depreciation	<u>915,445</u>	<u>88,031</u>	<u>6,822</u>	<u>996,654</u>
Total depreciable assets, net	<u>1,461,722</u>	<u>(30,014)</u>	<u>118,433</u>	<u>1,313,275</u>
Total capital assets, net	\$ <u>1,745,298</u>	\$ <u>(30,014)</u>	\$ <u>118,433</u>	\$ <u>1,596,851</u>

**4. Retirement Program**

All employees are eligible to be included in the Organization's retirement program. The defined-contribution plan establishes a simple individual retirement account for each participant. The Organization will match up to 3% of a participating employee's gross wages. The Organization contributed \$5,820 to the employees' retirement accounts during the fiscal year ending September 30, 2010.

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

**MARION COUNTY SENIOR CITIZENS, INC.  
NOTES TO FINANCIAL STATEMENTS (CONT'D)**

**5. Long-Term Debt**

Long-term debt activity for the year ending September 30, 2010 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>	<u>Current Portion</u>	<u>Non-Current Portion</u>
Medicaid payable	\$ <u>125,328</u>	\$ <u>-0-</u>	\$ <u>125,328</u>	\$ <u>-0-</u>	\$ <u>-0-</u>	\$ <u>-0-</u>

**Medicaid Payable**

Marion County Senior Citizens, Inc. had an audit of Medicaid billings during the fiscal year ending September 30, 2008 and it was determined that \$129,539 was required to be repaid due to excess billings. Throughout fiscal year 2010, the monthly Medicaid billings were reduced by varying amounts to allow for repayment of the balance. As of September 30, 2010, the balance owed was \$-0-.

**6. Operating Lease Income**

The Organization rents a portion of the Center on a month to month basis and to the public for various events. Total rental income for the year ended September 30, 2010 was \$38,049.

**7. Deferred Revenue**

The change in the Organization's deferred revenue account for the year ended September 30, 2010, is comprised of the following:

Balance at beginning of year	\$ 17,385
Reductions:	
FY 2010 advance from supporting agencies	(17,385)
Balance at end of year	\$ <u>-0-</u>

**8. Advertising Costs**

The Organization expenses advertising costs as incurred. These costs were included in the financial statements and amounted to \$4,314 for the year ended September 30, 2010.

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

**MARION COUNTY SENIOR CITIZENS, INC.**  
**NOTES TO FINANCIAL STATEMENTS (CONT'D)**

**9. Labor Force Concentration**

As of November 27, 2006, all non-administrative employees are members of a local union. The employees and the Organization are subject to a collective bargaining agreement that will expire November 27, 2012. The agreement is expected to be renegotiated at that time.

**10. Concentration of Risks**

The Organization receives a majority of its support from federal and state grants. Any significant reduction in the level of this support could have a material effect on the Organization's programs and activities.

The Organization purchases meals for seniors from a single vendor. Any significant reduction in the availability or a significant increase in the cost of these goods from this vendor could have a material effect on the Organization's programs and activities.

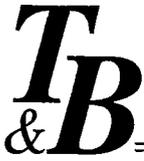
The Organization is at risk of loss from various torts and suits and mitigates this risk by maintaining insurance with the West Virginia Board of Risk.

Amounts received or receivable from grant agencies are subject to audit and adjustment by grantor agencies, principally the federal government. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. During the fiscal year ended September 30, 2008, the Organization received a Medicaid audit. It was determined that the Organization was required to repay funds already received from Medicaid for these services during the year ending September 30, 2010.

**11. Subsequent Events**

The Organization has considered all subsequent events through February 5, 2011, the date the financial statements were made available.

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



**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  
Marion County Senior Citizens, Inc.  
Fairmont, West Virginia

We have audited the financial statements of Marion County Senior Citizens, Inc. (a nonprofit organization) as of and for the year ended September 30, 2010, and have issued our report thereon dated February 5, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered Marion County Senior Citizens, Inc.'s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Marion County Senior Citizens, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Marion County Senior Citizens, Inc.'s internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies, or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described below we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses.

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. We consider the deficiencies described below to be material weaknesses.

### 10-1 Segregation of Duties

**Criteria:** Analysis of the internal control system indicated a lack of segregation of duties.

**Condition:** Responsibility for approving executing, and recording transactions and custody of the resulting asset arising from the transaction is not assigned to separate individuals.

**Cause:** Responsibility for approval, execution, recording and custody are not distributed among the office staff to the best degree possible. However, complete segregation of duties is not economically feasible.

**Effect:** Because of the lack of segregated duties, internal control elements do not reduce to a relatively low level the risk that irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

**Recommendation:** Responsibilities of approval, executing, recording and custody should be distributed among the accounting staff to the degree possible. However, we recognize that complete segregation of duties is not economically feasible.

**Entity's Response:** To the extent possible, the Organization has segregated its duties. Any further segregation of duties would not be economically feasible

### 10-2 Qualification and Knowledge

**Criteria:** Internal control should be implemented to the degree possible in recording the entity's financial transactions and the preparation of financial statements.

**Condition:** Analysis of the internal control system indicated a lack of skills, training, and knowledge in the recording of financial transactions or preparation of financial statements. More specifically, this should include all required financial statement presentations and all required financial statement note disclosures, as required by generally accepted accounting principles.

**Cause:** Individuals responsible for the accounting and reporting function lack the particular skills, training, and knowledge to apply generally accepted accounting principles in recording the entity's financial transactions or preparing its financial statements.

**Effect:** Because of the lack of skills, training, and knowledge, internal control elements do not reduce to a relatively low level the risk that irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

**Recommendation:** Individuals responsible for the accounting and reporting function should be trained to apply generally accepted accounting principles in recording the entity's financial transactions or preparing its financial statements. However, we recognize that providing this training is not economically feasible.

**Entity's Response:** To the extent possible, the individuals responsible for the accounting reporting function have been trained to perform their assigned duties. It would not be economically feasible for Organization to train its employees to apply generally accepted accounting principles in recording the entity's financial transactions or preparing its financial statements.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether Marion County Senior Citizens, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our 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*.

The Marion County Senior Citizens, Inc.'s responses to the findings identified in our audit are described above. We did not audit the Marion County Senior Citizens, Inc.'s responses and accordingly, we express no opinion on them.

This report is intended solely for the information and use of management, the Board of Directors of the Marion County Senior Citizens, Inc., others within the entity, and federal and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*Detrick, Boutlett, PLLC*

February 5, 2011

MARION COUNTY SENIOR CITIZENS, INC.  
 SCHEDULE OF FEDERAL AWARDS  
 FOR THE YEAR ENDED SEPTEMBER 30, 2010

<u>Federal Grantor Program</u>	<u>Federal CFDA Number</u>	<u>Grantor Pass-through Number</u>	<u>Financial Awards Recognized</u>
U.S. Department of Health and Human Services			
Title III – B	93.044	T3 B/D/E 08-09	\$ 60,163
Title III – D	93.043	T3 B/D/E 08-09	4,796
Title III – E	93.052	T3 E 08-09	18,218
Title III – C	93.045	T3 C 08-09	253,456
Elder Abuse	93.044	EA 2932	<u>1,285</u>
 Total Federal Funds			 \$ <u>337,918</u>

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

**MARION COUNTY SENIOR CITIZENS, INC.  
 SCHEDULE OF STATE AWARDS AND OTHER ASSISTANCE  
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2010**

**State Grantor Program**

<u>West Virginia Bureau of Senior Services Through the Bel-O-Mar Regional Council:</u>	<u>Award/Grant No.</u>	<u>Financial Awards Recognized</u>
LIFE	N/A	\$ 169,883
Lighthouse	N/A	255,464
Fair	N/A	64,577
Transport	N/A	8,717
State Matching Funds	N/A	<u>173,270</u>
 Total State Funds		 \$ <u>671,911</u>

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