

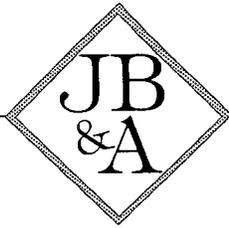
TUCKER COUNTY SENIOR CITIZENS, INC.

INDEPENDENT AUDITORS' REPORT AND
RELATED FINANCIAL STATEMENTS

SEPTEMBER 30, 2014

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JOHN BURDETTE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 418 • BUCKHANNON, WV 26201 • (304) 472-3600 • FAX (304) 472-3601

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Tucker County Senior Citizens, Inc.
Parsons, West Virginia

Report on the Financial Statements

We have audited the accompanying financial statements of Tucker County Senior Citizens, 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.

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.

Auditor's 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's 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

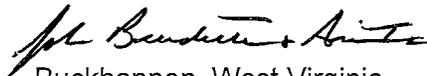
In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Tucker County Senior Citizens, Inc. as of September 30, 2014, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, is presented for purposes of additional analysis and is 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 September 4, 2015, on our consideration of Tucker 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 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 Tucker County Senior Citizens, Inc.'s internal control over financial reporting and compliance.



Buckhannon, West Virginia
September 4, 2015

TUCKER COUNTY SENIOR CITIZENS, INC.
 STATEMENT OF FINANCIAL POSITION
 SEPTEMBER 30, 2014

ASSETS

Current Assets

Cash and cash equivalents	\$ 84,832
Accounts receivable, net	44,910
Grants receivable	51,741
Prepaid expenses	<u>15,237</u>

Total current assets 196,720

Property and Equipment 1,403,156

TOTAL ASSETS \$ 1,599,876

LIABILITIES AND NET ASSETS

Current Liabilities

Line of credit	\$ 40,000
Current portion of long-term debt	70,717
Accounts payable	23,425
Accrued wages payable	<u>56,422</u>

Total current liabilities 190,564

Long-Term Debt

Long-Term Debt 658,651

Net Assets

Unrestricted	750,661
Restricted	<u> </u>

TOTAL NET ASSETS 750,661

TOTAL LIABILITIES AND NET ASSETS \$ 1,599,876

The accompanying notes are an integral part of this statement

TUCKER COUNTY SENIOR CITIZENS, INC.
STATEMENT OF ACTIVITIES
SEPTEMBER 30, 2014

	Unrestricted	Temporarily Restricted	Total
REVENUE AND SUPPORT			
Federal financial assistance	\$ 624,734	\$	\$ 624,734
State grant allocations	454,116		454,116
Donations	53,425		53,425
Local Match	5,899		5,899
Contractual revenues	823,998		823,998
Rental income	41,426		41,426
Project income	219,196		219,196
Interest income	118		118
Other income	4,877		4,877
Net assets released from restrictions:			
Restrictions released with time	-	-	-
Total Revenue and Support	2,227,789	-	2,227,789
 EXPENSES			
Program Services			
Title III-B	72,951		72,951
Title III-E	6,747		6,747
Title III-C - congregate	69,201		69,201
Title III-C - home delivered	111,209		111,209
Activities	193,530		193,530
Personal Care	956,988		956,988
Other programs	22,600		22,600
LIFE	208,340		208,340
Title III-G	1,581		1,581
Support Services:			
Management and general	143,265	-	143,265
Total Expenses	1,786,412	-	1,786,412
Change in Net Assets	441,377		441,377
 NET ASSETS AT BEGINNING OF YEAR	309,284	-	309,284
NET ASSETS AT END OF YEAR	\$ 750,661	\$	\$ 750,661

The accompanying notes are an integral part of this statement

TUCKER COUNTY SENIOR CITIZENS, INC.
 STATEMENT OF FUNCTIONAL EXPENSES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

	Title III-B	Title III-E	Title III-C		Activities
			Congregate	Home Delivered	
Services and wages	\$ 46,363	\$ 6,188	\$ 34,232	\$ 47,614	\$ 14,464
Fringe benefits	3,541	474	2,619	3,641	1,107
Travel	995	85	100	1,124	50
Printing and supplies			579	49	
Repairs and maintenance			5,717	837	198
Communications and utilities	542		5,426	13,563	330
Other			6,250	262	3,027
Depreciation					
Raw food			13,689	31,113	
Disposables			98	9,399	
Transportation/Trip	21,510			2,078	174,354
Taxes and licenses			491		
Professional services					
Postage and shipping				1,529	
Insurance					
Dues and subscriptions					
Interest					
	<u>\$ 72,951</u>	<u>\$ 6,747</u>	<u>\$ 69,201</u>	<u>\$ 111,209</u>	<u>\$ 193,530</u>

The accompanying notes are an integral part of this statement.

TUCKER COUNTY SENIOR CITIZENS, INC.
 STATEMENT OF FUNCTIONAL EXPENSES
 FOR THE YEAR ENDED SEPTEMBER 30, 2014

Personal Care	Other Programs	LIFE	Title III-G	Management and General	Totals (Memorandum Only)
\$ 851,598	\$ 4,129	\$ 133,764	\$ 1,470	\$	\$ 1,139,822
63,493	316	10,170	111	92,785	178,257
26,737		1,431			30,522
4,222		15,101			19,951
	1,760	13,726			22,238
4,675		713		250	25,499
6,238		3,343		473	19,593
	11,850			37,502	49,352
					44,802
					9,497
		22,232		465	220,639
25				30	546
		3,539		3,500	7,039
		2,439			3,968
				8,169	8,169
		1,882			1,882
	4,545			91	4,636
<u>\$ 956,988</u>	<u>\$ 22,600</u>	<u>\$ 208,340</u>	<u>\$ 1,581</u>	<u>\$ 143,265</u>	<u>\$ 1,786,412</u>

The accompanying notes are an integral part of this statement

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

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ 441,377
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	49,352
(Increase) decrease in operating assets:	
Accounts and grants receivable	10,615
Prepaid expenses	(4,521)
Increase (decrease) in operating liabilities:	
Accounts payable	12,088
Accrued wages payable	14,747
Accrued payroll taxes	<u>(3,413)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>520,245</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Fixed asset additions	<u>(1,232,820)</u>
NET CASH USED IN INVESTING ACTIVITIES	<u>(1,232,820)</u>

CASH FLOWS FROM FINANCING ACTIVITIES

Proceeds from short-term borrowing	40,000
Proceeds from long-term borrowing	712,673
Repayment of long-term borrowing	<u>(23,247)</u>
NET CASH PROVIDED BY FINANCING ACTIVITIES	<u>729,426</u>

Increase in cash and cash equivalents	16,851
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CASH AND CASH EQUIVALENTS, beginning of year	<u>67,981</u>
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CASH AND CASH EQUIVALENTS, end of year	<u><u>\$ 84,832</u></u>
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SUPPLEMENTAL DISCLOSURE OF CASH FLOW INFORMATION:

Interest paid during the year	<u><u>\$ 14,498</u></u>
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The accompanying notes are an integral part of this statement

TUCKER COUNTY SENIOR CITIZENS, INC.
NOTES TO FINANCIAL STATEMENTS

Note 1. Summary of Significant Accounting Policies

The Tucker County Senior Citizens, Inc. is a nonprofit organization whose purpose is to improve the quality of life for senior citizens in Tucker County, West Virginia. 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 the seniors, to conduct programs of public education in 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 implementing.

This summary of significant accounting policies of the Tucker County Senior Citizens, Inc. is presented to assist in understanding the Organization's financial statements. The financial statements and notes are the representation of management, who is responsible for their integrity and objectivity.

Basis of Accounting

The financial statements of Tucker County Senior Citizens, Inc. have been prepared on the accrual basis of accounting and accordingly reflect all significant receivables, payables and other liabilities.

Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards, "Financial Statements of Not-for-Profit Organizations." The Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Cash and Cash Equivalents

For purposes of the Statement of Cash Flows, the Organization considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Allowance for Doubtful Accounts

The Organization uses the allowance method for accounting for bad debts. Management feels the accounts and grants receivable shown on the balance sheet are fully collectible.

Inventories

Inventories of raw food, materials and supplies are deemed immaterial and are accordingly expensed as purchased.

TUCKER COUNTY SENIOR CITIZENS, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 1. Summary of Significant Accounting Policies (Continued)

Property and Equipment

Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. The Organization has adopted a \$ 5,000 capitalization policy whereby all property and equipment over \$ 5,000 is depreciated using the straight-line method over its estimated useful life. In addition, all property and equipment purchased with grant monies must be used and disposed of in accordance with the grantor agency's policies. Maintenance and repairs are expensed as incurred.

Restricted and Unrestricted Revenue and Support

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

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 recognized. 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 (that is, when a stipulated time restriction ends or purpose restriction is accomplished), temporarily restricted net assets are reclassified to unrestricted net assets and reported in the Statement of Activities as net assets released from restrictions. Federal grant awards are classified as refundable advances until expended for the purposes of the grants since they are conditional promises to give.

Federal Grants

Grants Monies are received on a reimbursement basis; this is utilized for Title III-B, Title III-D, Title III-E, Title VII and LIFE grants. Upon completion of a grant year, any unexpended grants have to be approved for carryover to the next grant year.

Title III-C monies are received on a meal reimbursement basis but not to exceed the total grant award. Upon completion of the grant year, any expended monies are restricted for future Title III-C program operating expenses. Total federal and state grant revenues for the year ended September 30, 2014, was \$ 624,734 and \$ 454,116, respectively.

Donated Facilities

The Tucker County Senior Citizens, Inc.'s facilities are owned by the Tucker County Commission, Tucker County, West Virginia. Since a recent appraisal is not available, a fair rental value was unable to be calculated and recorded as donated services in these financial statements.

TUCKER COUNTY SENIOR CITIZENS, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 1. Summary of Significant Accounting Policies (Continued)

Donated Services

In addition, the members of the Board of Directors receive no fees for performing their duties as members, officers, or special committee members. However, no revenues or expenses have been recorded in these financial statements in related to such volunteer services.

Expense Allocation

Expenses are charged to programs and supporting services on the basis of periodic time and expense studies. Management and general expenses include those expenses that are not directly identifiable with any other specific function but provide for the overall support and direction of the Organization.

Estimates

In preparing financial statements in conformity with generally accepted accounting principles, management must make estimates based on future events that effect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities as of the date of the financial statements, and revenues and expenses during the reporting period. Actual results could differ from these estimates.

Income Taxes

The Organization is a not-for-profit organization that is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code.

The Organization's Forms 990, Return of Organization Exempt from Income Tax, are generally subject to examination by the Internal Revenue Service for three years after they are filed.

Note 2. Insurance of Cash and Deposits

All cash deposits are insured by the FDIC. Deposits in any one financial institution did not exceed the \$ 250,000 FDIC limit.

**TUCKER COUNTY SENIOR CITIZENS, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

Note 3. Grants Receivable

Grants receivable at September 30, 2014, consisted of the following:

LIFE Program	\$ 20,672
Lighthouse	15,184
Alzheimer/FAIR	3,969
III-C	11,916

Total	\$ 51,741
	=====

Note 4. Property and Equipment

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

Land	\$ 27,390
Buildings	242,964
Leasehold improvements	1,282,072
Vehicles	428,316
Equipment, furniture and fixtures	115,353

	2,096,095
Less accumulated depreciation	(692,939)

Net property and equipment	\$ 1,403,156
	=====

Interest of \$9,950 was capitalized for the construction of the VA Clinic.

Note 5. Restrictions on Net Assets

There are no restricted net assets at September 30, 2014.

Note 6. Concentration

The Organization receives about 49 percent of its total support and revenues from various grants from the Federal and State governments.

In addition, the Organization also receives about 37 percent of its total support and revenues from the West Virginia Department of Health and Human Services under billing for services provided under the Continuum of Care and Medicaid Waiver programs.

**TUCKER COUNTY SENIOR CITIZENS, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

Note 7. Note Payable

The Organization has a \$ 40,000 line of credit note with Mountain Valley Bank. The interest rate is 4.95% and the note is secured by real estate. The outstanding balance at September 30, 2014 was \$ 40,000.

Note 8. Long-Term Debt

Long-term debt consists of the following as of September 30, 2014

Mountain Valley Bank

4.5% installment note maturing 7/25/24, monthly payments of \$ 7,378.72 secured by real estate, assignment of lease and rents with VA, equipment and fixtures.	\$ 702,393
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GMAC

4.94% installment note maturing 5/31/16, monthly payments of \$ 556.29 secured by vehicle.	9,361
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4.94% installment note maturing 5/31/17, monthly payments of \$ 314.09 secured by vehicle.	8,058
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4.94% installment note maturing 5/31/17, monthly payments of \$ 270.39 secured by vehicle.	9,556
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729,368

Less: current portion	<u>70,717</u>
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Noncurrent portion	\$ <u>658,651</u> =====
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Scheduled maturities at September 30, 2014 are as follows:

September 30, 2015	\$ 70,717
2016	71,675
2017	68,057
2018	66,511
2019	69,566
Thereafter	382,842
Total	----- \$ 729,368 =====

TUCKER COUNTY SENIOR CITIZENS, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)

Note 9. Donated Services

No amounts have been reflected in the financial statements for donated services. The Organization pays for most services requiring specific expertise.

Note 10. Operating Lease Income

The Organization leases office space to the Veterans Administration under a renewable Operating lease with terms of ten years, five years firm with five one-year renewal periods. Monthly rent is \$9,613.13. The Organization also rents the Miller Property as a personal residence for \$200.00 per month.

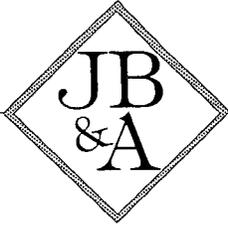
Note 11. Contingent Liabilities

In the normal course of operations, the Organization receives grant funds from various Federal and State agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting funds. Any liability for reimbursement, which may arise, as the result of these audits is not believed to be material.

Note 12. Subsequent Events

Management has evaluated subsequent events through September 4, 2015 the date on which the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION



JOHN BURDETTE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTAL INFORMATION

To the Board of Directors
Tucker County Senior Citizens, Inc.
Parsons, West Virginia

Our report on our audit of the basic financial statements of the Tucker County Senior Citizens, Inc. for the year ended September 30, 2014 appears on page 1 and 2. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States of the purpose of forming an opinion of the basic financial statements taken as a whole. The schedule of revenues and support, and schedule of expenditures of state awards is presented for purpose of additional analysis and is 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.

Buckhannon, West Virginia
September 4, 2015

**TUCKER COUNTY SENIOR CITIZENS, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>CFDA Number</u>	<u>Expenditures</u>
U.S. Department of Veterans Affairs		
Veterans Medical Care Benefits	64.009	\$ 537,057
U.S. Department of Health and Human Services		
Pass-through from Upper Potomac Area Agency on Aging, Inc.		
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	26,310
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	53,456
Special Programs for the Aging - Title III, Part E - Caregiver	93.052	3,776
SHIP	93.779	<u>4,135</u>
Total Expenditures of Federal Awards		<u><u>\$ 624,734</u></u>

BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards included in the federal grant activity of Tucker County Senior Citizens, Inc. and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

**TUCKER COUNTY SENIOR CITIZENS, INC.
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2014**

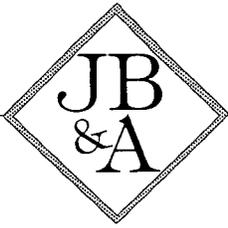
	<u>Grant Period</u>	<u>Grant Identificaiton Number</u>	<u>State Expenditures</u>
Direct Programs:			
WV Bureau of Senior Services			
Community Partnership	June 30, 2015	SC21423	\$ 8,000
Lighthouse	June 30, 2014	IH1445	100,072
Lighthouse	June 30, 2015	IH1540	46,380
FAIR	June 30, 2014	IH1445	11,386
FAIR	June 30, 2015	IH1540	<u>24,829</u>
Total Direct Programs			<u>190,667</u>
Pass through Awards			
Upper Potomac Area Agency on Aging			
IIIC State	June 30, 2014	FY2014	54,724
IIIB State	June 30, 2014	21437	16,347
LIFE	June 30, 2014	21404	104,043
LIFE	June 30, 2015	21405	86,135
MIPPA	September 30, 2014	MIPPA1440	<u>2,200</u>
Total pass-through awards			<u>263,449</u>
TOTAL EXPENDITURES OF STATE AWARDS			<u>\$ 454,116</u>

The independent auditors' report on supplemental information is an integral part of this schedule.

**TUCKER COUNTY SENIOR CITIZENS, INC.
SCHEDULE OF REVENUE AND SUPPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

	Title III-B	Title III-E	Title III-G	Title III-C		Personal Care	Other Programs	Direct LIFE	Totals (Memorandum Only)
				Congregate	Home Delivered				
Federal Financial Assistance	\$ 26,310	\$ 3,776	\$ 4,135	\$ 17,105	\$ 36,351	\$ 45,995	\$ 491,062	\$	\$ 624,734
State Grant Allocations	16,347			17,512	37,212	2,200	8,000	190,178	271,449
Life Allocated				7,649	18,228			(25,877)	
State Grant FAIR						36,215			36,215
State Grant Lighthouse						146,452			146,452
Donations						33,828	19,597		53,425
Local Match	4,640	1,259							5,899
Contractual Revenues						823,998			823,998
Rental Income							41,426		41,426
Project Income	11,597			16,054	11,127		180,418		219,196
Other Income								4,877	4,877
Interest Income							118		118
Total	\$ 58,894	\$ 5,035	\$ 4,135	\$ 58,320	\$ 102,918	\$ 1,088,688	\$ 740,621	\$ 169,178	\$ 2,227,789

The accompanying independent auditors report on supplemental information is an integral part of this schedule.



JOHN BURDETTE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of Directors
Tucker County Senior Citizens, Inc.
Parsons, 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 Tucker County Senior Citizens, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2014, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated September 4, 2015.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Tucker County Senior Citizens, 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 Tucker County Senior Citizens, 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.

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.

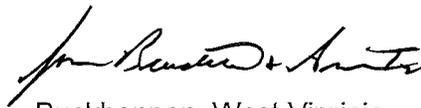
Compliance and Other Matters

As part of obtaining reasonable assurance about whether Tucker County Senior Citizens, 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*.

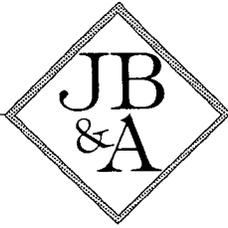
We noted certain other matters that we reported to management of Tucker County Senior Citizens, Inc. in a separate letter dated September 4, 2015.

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.



Buckhannon, West Virginia
September 4, 2015



JOHN BURDETTE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

P.O. BOX 418 • BUCKHANNON, WV 26201 • (304) 472-3600 • FAX (304) 472-3601

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

To the Board of Directors
Tucker County Senior Citizens, Inc.
Parsons, West Virginia

Report on Compliance for Each Major Federal Program

We have audited Tucker County Senior Citizens, Inc.'s compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Tucker County Senior Citizens, Inc.'s major federal programs for the year ended September 30, 2014. Tucker County Senior Citizens, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of Tucker County Senior Citizens, Inc.'s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Tucker County Senior Citizens, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of Tucker County Senior Citizens, Inc.'s compliance.

Opinion on Each Major Federal Program

In our opinion, Tucker County Senior Citizens, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2014.

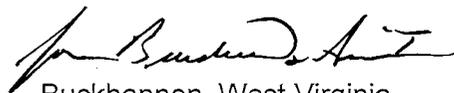
Report on Internal Control Over Compliance

Management of Tucker County Senior Citizens, Inc. is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered Tucker County Senior Citizens, Inc.'s internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Tucker County Senior Citizens, Inc.'s internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Buckhannon, West Virginia
September 4, 2015

**TUCKER COUNTY SENIOR CITIZENS, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED SEPTEMBER 30, 2014**

SECTION I - Summary of Auditors' Results

Financial Statements

Type of auditors' report issued Unmodified

Internal control over financial reporting:

Material weakness identified? yes no

Significant deficiencies identified that are not considered to be material weaknesses? yes none reported

Noncompliance material to financial statements noted? yes no

Federal Awards

Internal control over major programs?

Material weakness identified? yes no

Significant deficiencies identified that are not considered to be material weaknesses? yes none reported

Type of auditors' report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133? yes no

Identification of major programs

CFDA Number	Name of Federal Program Cluster
64.009	Veterans Medical Care Benefits

Dollar threshold used to distinguish between type A and type B programs: \$ 300,000

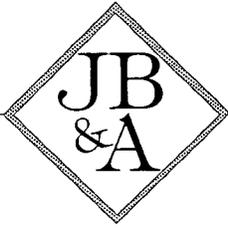
Auditee qualified as low-risk auditee? yes no

SECTION II - Financial Statements Findings

None

Section III - Federal Award Findings and Questioned Costs

None



JOHN BURDETTE & ASSOCIATES

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MANAGEMENT LETTER

To the Senior Management and
The Board of Directors
Tucker County Senior Citizens, Inc.
Parsons, West Virginia

In planning and performing our audit of the financial statements of Tucker County Senior Citizens, Inc. for the year ended September 30, 2014 we considered the Organization's internal control structure to plan our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control structure.

However, during our audit, we noted a certain matter involving the internal control structure and other operational matters that are presented for your consideration. This letter does not affect our report dated September 4, 2015, on the financial statements of Tucker County Senior Citizens, Inc.

We will review the status of these comments during our next audit engagement. Our comments and recommendation, all of which have been discussed with appropriate members of management, are intended to improve the internal control structure or result in other operating efficiencies. We will be pleased to discuss these comments in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. Our comments are as follows:

Segregation of Duties

We noted that two employees are responsible for most accounting and financial duties. As a result, many aspects of the internal control which rely upon an adequate segregation of duties are, for all practical purposes, missing in Tucker County Senior Citizens, Inc. We recognize that the Organization has segregated financial duties as much as possible among its present staff and is not large enough to make the employment of additional people for the purpose of segregating duties practicable from a financial standpoint, but we are required, under our professional responsibilities to describe the situation.

Allocation of Employee Benefits

Employee health insurance and workers compensation insurance are not being allocated to the programs to which they relate. The total of these insurance benefits are being charged to administration rather than to the programs to which the payroll is charged.

We wish to thank the Director and her staff for their support and assistance during our audit.

This report is intended solely for the information and use of the Board of Directors, management, and others with the Organization.

Buckhannon, West Virginia
September 4, 2015