

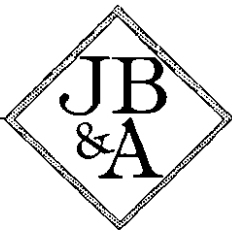
TUCKER COUNTY SENIOR CITIZENS, INC.

**INDEPENDENT AUDITORS' REPORT AND
RELATED FINANCIAL STATEMENTS**

SEPTEMBER 30, 2008

TABLE OF CONTENTS

	PAGE
INDEPENDENT AUDITORS' REPORT	1
Statement of Financial Position	2
Statement of Activities	3
Statement of Functional Expenses	4-5
Statement of Cash Flows	6
Notes to financial statements	7-12
SUPPLEMENTAL INFORMATION	
INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTAL INFORMATION	13
Schedule of Revenues and Support	14
INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <u>GOVERNMENT AUDITING STANDARDS</u>	15-16
MANAGEMENT LETTER	17-18



JOHN BURDETTE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT

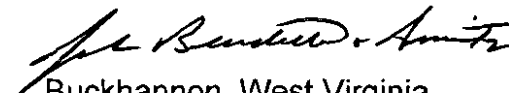
To Board of Directors
Tucker County Senior Citizens, Inc.
Parsons, WV 26287

We have audited the accompanying statement of financial position of Tucker County Senior Citizens, Inc. (a nonprofit organization) as of September 30, 2008, 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 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 Tucker County Senior Citizens, Inc. as of September 30, 2008, and the changes in its net assets and its cash flows for the year then ended in conformity with auditing standards generally accepted in the United States of America.

In accordance with Governmental Auditing Standards, we have also issued a report dated May 20, 2009, on our consideration of Tucker County Senior Citizens, Inc.'s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.


Buckhannon, West Virginia
May 20, 2009

TUCKER COUNTY SENIOR CITIZENS, INC.
STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2008

ASSETS

Current Assets

Cash and cash equivalents	\$ 72,812
Accounts receivable, net	31,338
Grants receivable	38,795
Prepaid expenses	<u>10,049</u>

Total current assets 152,994

Property and Equipment 268,647

TOTAL ASSETS \$ 421,641

LIABILITIES AND NET ASSETS

Current Liabilities

Current portion long-term debt	\$ 4,984
Accounts payable	12,345
Accrued wages payable	20,238
Payroll taxes payable	<u>2,789</u>

Total current liabilities 40,356

Long-Term Debt 8,716

Net Assets

Unrestricted 372,569

TOTAL NET ASSETS 372,569

TOTAL LIABILITIES AND NET ASSETS \$ 421,641

The accompanying notes are an integral part of this statement

**TUCKER COUNTY SENIOR CITIZENS, INC.
STATEMENT OF ACTIVITIES
SEPTEMBER 30, 2008**

	Unrestricted	Temporarily Restricted	Total
REVENUE AND SUPPORT			
Federal financial assistance	\$ 100,863	\$	\$ 100,863
State grant allocations	402,705		402,705
Donations	53,820		53,820
Local Match	12,564		12,564
Contractual revenues	595,596		595,596
Rental income	14,274		14,274
Project income	104,048		104,048
Interest income	395		395
Other	53,656		53,656
Net assets released from restrictions:			
Restrictions released with time			
Total Revenue and Support	1,337,921		1,337,921
EXPENSES			
Program Services			
Title III-B	66,588		66,588
Title III-D	1,017		1,017
Title III-E	5,541		5,541
Title III-C - congregate	66,081		66,081
Title III-C - home delivered	96,565		96,565
Activities	85,125		85,125
Personal Care	611,911		611,911
Other programs	16,355		16,355
LIFE	179,595		179,595
Title III-G	889		889
Support Services:			
Management and general	122,143		122,143
Total Expenses	1,251,810		1,251,810
Change in Net Assets	86,111		86,111
NET ASSETS AT BEGINNING OF YEAR	286,458		286,458
NET ASSETS AT END OF YEAR	\$ 372,569	\$	\$ 372,569

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, 2008**

	<u>Title III-B</u>	<u>Title III-D</u>	<u>Title III-E</u>	<u>Title III-C</u>	
				<u>Congregate</u>	<u>Home Delivered</u>
Services and wages	\$ 42,429	\$ 816	\$ 4,931	\$ 32,474	\$ 38,497
Fringe benefits	3,246	62	378	2,443	2,986
Travel	442		156		4,428
Printing and supplies	200		76	661	
Repairs and maintenance				350	
Communications and utilities	1,369	139		9,488	7,619
Other	186			2,022	
Depreciation					
Raw food				18,493	34,532
Disposables					8,353
Transportation/Trip	18,716				
Taxes and licenses				150	
Professional services					
Postage and shipping					
Insurance					
Dues and subscriptions					150
Interest					
	<u>\$ 66,588</u>	<u>\$ 1,017</u>	<u>\$ 5,541</u>	<u>\$ 66,081</u>	<u>\$ 96,565</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, 2008**

<u>Activities</u>	<u>Personal Care</u>	<u>Other Programs</u>	<u>LIFE</u>	<u>Title III-G</u>	<u>Management and General</u>	<u>Totals (Memorandum Only)</u>
\$ 19,078	\$ 532,450	\$ 1,810	\$ 118,635	\$ 792	\$ 2,640	\$ 794,552
1,459	40,349	290	9,074	61	59,682	120,030
	30,747		5,969		510	42,252
25	2,047	75	4,873		8,433	16,390
	850	311	1,731		3,683	6,925
736	1,154	3,474	3,739	36		27,754
4,237	4,042	318	1,241		12,588	24,634
		9,719			22,441	32,160
						53,025
						8,353
58,995			34,015		1,517	113,243
		358			316	824
	113		318		4,825	5,256
					2,671	2,671
					735	735
595	159				720	1,624
					1,382	1,382
<u>\$ 85,125</u>	<u>\$ 611,911</u>	<u>\$ 16,355</u>	<u>\$ 179,595</u>	<u>\$ 889</u>	<u>\$ 122,143</u>	<u>\$ 1,251,810</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, 2008**

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ 86,111
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	32,160
(Increase) decrease in operating assets:	
Accounts and grants receivable	9,906
Prepaid expenses	601
Increase (decrease) in operating liabilities:	
Accounts payable	(12,406)
Accrued wages payable	4,950
Accrued payroll taxes	859
<u>NET CASH PROVIDED BY OPERATING ACTIVITIES</u>	<u>122,181</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Fixed asset additions	<u>(52,943)</u>
<u>NET CASH USED IN INVESTING ACTIVITIES</u>	<u>(52,943)</u>

CASH FLOWS FROM FINANCING ACTIVITIES

Principal paid on long-term debt	<u>(4,615)</u>
<u>NET CASH USED IN FINANCING ACTIVITIES</u>	<u>(4,615)</u>

Increase in cash and cash equivalents	64,623
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CASH AND CASH EQUIVALENTS, beginning of year	<u>8,189</u>
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CASH AND CASH EQUIVALENTS, end of year	<u><u>\$ 72,812</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 (SFAS) No. 117, "Financial Statements of Not-for-Profit Organizations." Under SFAS No. 117, 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 \$ 1,000 capitalization policy whereby all property and equipment over \$ 1,000 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 as need basis in which the Organization requests monies that it feels it will need in the immediate future; this is utilized for Title III-B, Title III-D, Title III-E, and Title VII grants. Upon completion of a grant year, any unexpected money has to be approved for carryover to the next grant year, but if approval is denied, the money has to be reimbursed to the grantor.

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, 2008, was \$ 503,568.

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.

Note 2. Insurance of Cash and Deposits

Although the Organization does business with two financial institutions the majority of its cash is on deposit with one institution.

Since the Organization typically has over \$ 100,000 (the FDIC limit of insurance) with this institution the Organization has requested and received notice that the institution has pledged a U.S. Treasury Note in the amount of \$ 150,000 as additional insurance.

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

Note 3. Grants Receivable

Grants receivable at September 30, 2008, consisted of the following:

Federal Title III-B	3,556
Federal Title III-C	\$ 5,243
Federal Title III-D	382
Federal Title III-E	3,000
LIFE Program	15,928
Lighthouse	5,688
Alzheimer/FAIR	4,998

Total	\$ 38,795
	=====

Note 4. Property and Equipment

Property and equipment consisted of the following at September 30, 2008:

Land	\$ 27,390
Buildings	242,964
Leasehold improvements	49,252
Vehicles	294,697
Equipment, furniture and fixtures	118,587

	732,890
Less accumulated depreciation	(464,243)

Net property and equipment	\$ 268,647
	=====

Note 5. Restrictions on Net Assets

There are no restricted net assets at September 30, 2008.

Note 6. Concentration

The Organization receives about 37 percent of its total support and revenues from various grants from the Federal and State governments.

In addition, the Organization also receives about 39 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. Donated Services

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

Note 8. Operating Lease Commitments

The Organization leases office space to the Veterans Administration under a renewable Operating lease with terms of one year.

Note 9. 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 10. State Grant Revenues

The following grants have years ending other than September 30. Revenues were recognized as follows for fiscal year ended September 30, 2008.

Grant	Grant Period	Revenue FYE 9/30/08
LIFE	7/1/07 – 6/30/08	\$ 126,265
LIFE	7/1/08 – 6/30/09	67,887
	Total	----- \$ 188,152 -----
FAIR	7/1/07 – 6/30/08	\$ 50,620
FAIR	7/1/08 – 6/30/09	18,960
	Total	----- \$ 69,580 -----
Lighthouse	7/1/07 – 6/30/08	\$ 75,953
Lighthouse	7/1/08 – 6/30/09	28,626
	Total	----- \$ 104,579 -----

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

Note 7. Long-Term Debt

Long-term debt consists of the following as of September 30, 2008

Mountain Valley Bank

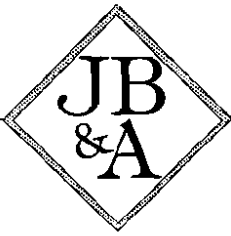
7.70% installment note maturing 4/11/11, monthly payments of \$ 488.85 secured by real estate.	\$ 13,700
Less: current portion	4,984
Noncurrent portion	<u>8,716</u> =====

Scheduled maturities at September 30, 2008 are as follows:

September 30, 2009	\$ 4,984
2010	5,381
2011	3,335

	\$ 13,700
	=====

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 Tucker County Senior Citizens, Inc., for the year ended September 30, 2008 appears on page one (1). 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 for the purpose of forming an opinion on the basic financial statements taken as a whole. The schedule of revenues is presented for the 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.

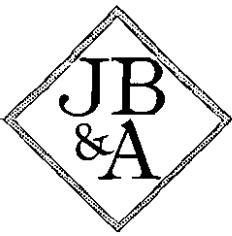
Buckhannon, West Virginia

May 20, 2009

**TUCKER COUNTY SENIOR CITIZENS, INC.
SCHEDULE OF REVENUE AND SUPPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2008**

	Title III-B	Title III-D	Title III-E	Title III-G	Title III-C		Personal Care	Other Programs	Direct LIFE	Totals (Memorandum Only)
					Congregate	Home Delivered				
Federal Financial Assistance	\$ 27,211	\$ 382	\$ 4,137	\$ 5,000	\$ 9,231	\$ 26,600	\$	\$	\$ -	\$ 72,561
NSIP					10,746	17,556				28,302
State Grant Allocations	16,983	22			2,960	2,960			188,152	211,077
State Grant FAIR							69,580			69,580
State Nutrition Supplement					7,148	10,321				17,469
State Grant Lighthouse							104,579			104,579
Donations							15,090	38,730		53,820
Local Match	4,799	67	1,379		1,628	4,691				12,564
Contractual Revenues						5,704	565,884	24,008		595,596
Rental Income								14,274		14,274
Project Income	9,344				18,977	16,368		59,359		104,048
Interest Income								395		395
Other					15,391	12,365		25,900		53,656
Total	\$ 58,337	\$ 471	\$ 5,516	\$ 5,000	\$ 66,081	\$ 96,565	\$ 755,133	\$ 162,666	\$ 188,152	\$ 1,337,921

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



JOHN BURDETTE & ASSOCIATES

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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 the financial statements of Tucker County Senior Citizens Center, Inc. (a nonprofit organization) as of and for the year ended September 30, 2008, and have issued our report thereon dated May 20, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United State 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 Tucker County Senior Citizens Center, 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 the Tucker County Senior Citizens Center, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Tucker County Senior Citizens Center, Inc.'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.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the organization's internal control.

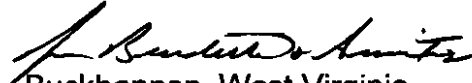
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

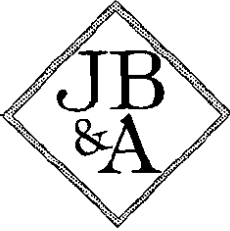
Compliance and Other Matters

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

We noted certain other matters that we reported to management of Tucker County Senior Citizens Center, Inc. in a separate letter dated May 20, 2009.

This report is intended solely for the information and use of the management, the audit committee, Board of Directors, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.


Buckhannon, West Virginia
May 20, 2009



JOHN BURDETTE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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MANAGEMENT LETTER

To the Senior Management and
The Board of Directors of
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, 2008, 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 internal control structure.

However, during our audit, we noted certain matters involving internal control structure and other operational matters that are presented for your consideration. This letter does not affect our report dated May 20, 2009, 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 recommendations, 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 summarized as follows:

Segregation of Duties

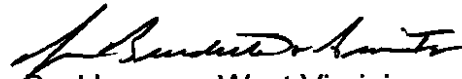
We noted that two employees are responsible for the accounting and financial duties. As a result, many aspects of the internal accounting control which rely upon an adequate segregation of duties are, for all practical purposes, missing in Tucker County Senior Citizens, Inc. We recognize that the Organization 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.

Expense Allocation

During the audit we noted that fringe benefits and other expenses included in general and administrative could have been charged to specific programs. Doing so would reflect more accurately the cost of operating these programs.

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 within the Organization.



Buckhannon, West Virginia
May 20, 2009