

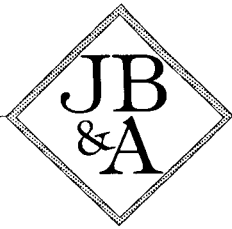
BRAXTON COUNTY SENIOR CITIZENS CENTER, INC.

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

SEPTEMBER 30, 2012

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JOHN BURDETTE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT

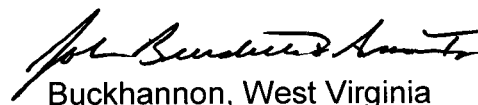
To the Board of Directors
Braxton County Senior Citizens Center, Inc.
Gassaway, West Virginia

We have audited the accompanying statements of financial position of Braxton County Senior Citizens Center, Inc. (a nonprofit organization) as of September 30, 2012, 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 audits.

We conducted our audits 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 audits 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 audits provide 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 Braxton County Senior Citizens Center, Inc. as of September 30, 2012, 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 *Government Auditing Standards*, we have also issued a report dated June 27, 2013, on our consideration of Braxton County Senior Citizens Center, Inc.'s internal control over financial reporting and 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* and should be read in conjunction with this report in considering the results of our audit.



Buckhannon, West Virginia
June 27, 2013

BRAXTON COUNTY SENIOR CITIZENS CENTER, INC.
STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2012

ASSETS

Cash and cash equivalents	\$ 660,240
Accounts receivable	370,798
Grants receivable	77,407
Prepaid expenses	<u>13,211</u>

Total current assets 1,121,656

Property and equipment, net 3,475,730

TOTAL ASSETS \$ 4,597,386

LIABILITIES

Current portion of long-term debt	\$ 99,694
Accounts payable	17,192
Accrued compensation	<u>75,256</u>

TOTAL LIABILITIES 192,142

Long-Term Debt 840,964

NET ASSETS, unrestricted 3,564,280

TOTAL LIABILITIES AND NET ASSETS \$ 4,597,386

The accompanying notes are an integral part of this statement.

**BRAXTON COUNTY SENIOR CITIZENS CENTER, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	UNRESTRICTED
SUPPORT	
Grants	
Federal monies	\$ 208,388
State monies	439,843
Program service fees	2,483,286
Program Income	47,240
Interest Income	1,622
Other	<u>49,685</u>
TOTAL SUPPORT	<u><u>3,230,064</u></u>
 EXPENSES	
Program services	2,896,451
Support services	<u>316,864</u>
TOTAL EXPENSES	<u><u>3,213,315</u></u>
INCREASE IN NET ASSETS	16,749
NET ASSETS, BEGINNING OF YEAR	<u>3,547,531</u>
NET ASSETS, END OF YEAR	<u><u>\$ 3,564,280</u></u>

The accompanying notes are an integral part of this statement.

**BRAXTON COUNTY SENIOR CITIZENS CENTER, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

Program Services

FUNCTIONAL EXPENSES	Community Care/ Medicaid Waiver	LIFE Program	Title IIIB	Title IIIC C-1	Title IIIC C-2	Lighthouse	Title IIID
Personnel/manpower	\$ 1,763,895	\$ 78,521	\$ 59,043	\$ 47,464	\$ 63,109	\$ 109,141	\$ 1,114
Contractual services	206,602	250	150	169	152	203	50
Travel	133,237	4,325	42	7	369	460	
Printing and supplies	18,323	46,224	249	1,476	2,500	2,086	57
Rawfood				16,958	17,419		
Disposables				1,371	8,208		
Conferences and training	2,923	164	29		82	276	
Transportation	10,248		23,818		11,043		
Communications and utilities	28,042	3,175	2,180	11,046	3,564	2,902	95
Medical supplies	3,514	493				573	
Fundraising							
Other	514	23,208	187	12,122	19		789
Medicaid taxes							
Insurance	11,084	10,528	5,500			1,286	
Depreciation							
Repairs & maintenance	6,483	6,600	6,559	2,598	4,727	170	19
Interest							
Total Functional Expenses	<u>\$ 2,184,865</u>	<u>\$ 173,488</u>	<u>\$ 97,757</u>	<u>\$ 93,211</u>	<u>\$ 111,192</u>	<u>\$ 117,097</u>	<u>\$ 2,124</u>

**BRAXTON COUNTY SENIOR CITIZENS CENTER, INC.
STATEMENT OF FUNCTIONAL EXPENSES (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

	Program Services				Total Program Services	Support Services	Total all Accounts (Memorandum Only)
	Title IIIE	Insurance Benefits	Veterans Care	FAIR		Management & General	
FUNCTIONAL EXPENSES							
Personnel/manpower	\$ 12,521	\$ 6,536	\$ 42,348	\$ 41,867	\$ 2,225,559	\$ 9,742	\$ 2,235,301
Contractual services	50	50	154	152	207,982	263	208,245
Travel		146	12	88	138,686	38	138,724
Printing and supplies	490	428	1,174	1,028	74,035		74,035
Rawfood					34,377		34,377
Disposables					9,579		9,579
Conferences and training	70		132	90	3,766		3,766
Transportation					45,109		45,109
Communications and utilities	550	705	2,220	1,861	56,340		56,340
Medical supplies	249		453	285	5,567		5,567
Fundraising						76	76
Other		43			36,882	3,430	40,312
Medicaid taxes							
Insurance		379	1,263	1,083	31,123		31,123
Depreciation						139,502	139,502
Repairs & maintenance		47	115	128	27,446	84,127	111,573
Interest						79,686	79,686
Total Functional Expenses	<u>\$ 13,930</u>	<u>\$ 8,334</u>	<u>\$ 47,871</u>	<u>\$ 46,582</u>	<u>\$ 2,896,451</u>	<u>\$ 316,864</u>	<u>\$ 3,213,315</u>

The accompanying notes are an integral part of this statement.

BRAXTON COUNTY SENIOR CITIZENS CENTER, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

CASH FLOWS FROM OPERATING ACTIVITIES:	
Increase in net assets	\$ 16,749
Adjustments to reconcile changes in net assets to net cash provided by operating activities:	
Depreciation	139,502
(Increase) decrease in operating assets:	
Accounts receivable	205,815
Grants receivable	(35,518)
Prepaid expenses	4,488
Increase (decrease) in operating liabilities:	
Accounts payable	8,863
Accrued compensation	<u>(5,762)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>334,137</u>
CASH FLOWS FROM INVESTING ACTIVITIES:	
Purchases of property and equipment	<u>(9,925)</u>
NET CASH USED IN INVESTING ACTIVITIES	<u>(9,925)</u>
CASH FLOWS FROM FINANCING ACTIVITIES:	
Re-Payment of long-term debt	<u>(268,316)</u>
NET CASH USED IN FINANCING ACTIVITIES	<u>(268,316)</u>
NET INCREASE IN CASH AND CASH EQUIVALENTS	55,896
CASH AND CASH EQUIVALENTS, beginning	<u>604,344</u>
CASH AND CASH EQUIVALENTS, ending	<u><u>\$ 660,240</u></u>
Supplemental Disclosure:	
Interest paid	<u><u>\$ 79,686</u></u>

The accompanying notes are an integral part of this statement.

BRAXTON COUNTY SENIOR CITIZENS CENTER, INC.
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2012

Note 1. Summary of Significant Accounting Policies

Braxton County Senior Citizens Center, Inc. is a nonprofit organization whose purpose is to improve the quality of life for senior citizens in Braxton 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 on the problems of aging, to utilize opportunities to establish demonstration programs, and to implement state and local programs for the aging that no other agency is implementing.

This summary of significant accounting policies of the Braxton County Senior Citizens Center, Inc. is presented to assist in understanding the Organization's financial statements. The financial statements and notes are the representation of the management, who is responsible for their integrity and objectivity. These accounting policies conform to generally accepted accounting principles and have been consistently applied in the preparation of the financial statements.

Estimates

In preparing financial statements in conformity with accounting principles generally accepted in the United States of America, management must make estimates based on future events that effect the reported amounts of assets and liabilities, the disclosures 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.

Grants Receivable

Contributions/grants are recognized when the donor/grantor makes a promise to the Organization that is, in substance, unconditional. Contributions that are restricted by the donor/grantor are reported as increases in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor/grantor restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are classified to unrestricted net assets. The Organization uses the allowance method to determine uncollectible contributions/grants receivable. As of September 30, 2012, all grants receivable are deemed collectible.

Accounts Receivable

Accounts receivable represent amounts owed the Organization for services it provided under the West Virginia Department of Health and Human Resources – Medicaid Waiver and Community Care Programs. In addition, the Organization uses the allowance method for accounting for bad debts whereby an allowance for doubtful accounts is established based on the realization of the accounts receivable at year end. As of September 30, 2012, the allowance for doubtful accounts is \$30,171.

**BRAXTON COUNTY SENIOR CITIZENS CENTER, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

Note 1. Summary of Significant Accounting Policies (Continued)

Property and Equipment

Property and equipment of the Organization is recorded at historical cost and all donated property and equipment at fair market value. The Organization uses the straight line method of depreciating fixed assets over their estimated useful lives. All equipment purchased with grant monies as identified on the statement of financial position must have approval from the grantor agency to dispose of such equipment and the method of disposition. The Organization has adopted a capitalization policy in the amount of \$ 1,000.

Income Taxes

The Organization is exempt from income taxes under the provisions of Internal Revenue Code Section 501 (c)(3).

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.

Grant Monies

Grant monies are received in two ways:

- 1- On a cost reimbursement basis for which the Organization request reimbursement for monies already spent. This is utilized for the Title III-B, Title III-D, Title III-E, Insurance Benefits, Medication Management and LIFE program grant.
- 2- 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 unexpended monies are restricted for future Title III-C program operating expenses.

Total federal and state grant revenues for the year ended September 30, 2012 was \$ 648,231.

Operating expenditures made against federal and state grants are subject to audit by the grantor agency. These agencies may subsequently make adjustments to the grant as originally awarded due to their audit findings.

All federal monies received and net assets are restricted for use in those programs sponsored by the federal grants.

**BRAXTON COUNTY SENIOR CITIZENS CENTER, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

Note 1. Summary of Significant Accounting Policies (Continued)

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all highly liquid debt instruments purchased with a maturity of three months or less to be cash and cash equivalents.

Memorandum Totals

The accompanying financial statements reflect totals of all net assets and activities. The totals are shown for memorandum purposes only and do not reflect the elimination of interagency activities using principles of consolidation.

Note 2. Grants Receivable

Grants receivable consisted of the following at September 30, 2012:

FAIR	\$ 6,864
Title III-C monies	1,638
LIFE Grant	27,096
Lighthouse	30,472
Title III-E	1,542
Title III-B	622
Radio Grant	5,173
SHIP	4,000

	\$ 77,407
	=====

Note 3. Property and Equipment, net

Property and equipment consisted of the following at September 30, 2012:

Land	\$ 485,152
Building	3,281,160
Vehicles	361,130
Equipment	123,642

	4,251,084
Less accumulated depreciation	775,354

Net property and equipment	\$ 3,475,730
	=====

**BRAXTON COUNTY SENIOR CITIZENS CENTER, INC.
 NOTES TO FINANCIAL STATEMENTS (CONTINUED)
 FOR THE YEAR ENDED SEPTEMBER 30, 2012**

Note 4. Support Concentration

The Braxton County Senior Citizens Center, Inc. receives approximately 74% of its support from the West Virginia Department of Health and Human Services for providing services under the Medicaid Waiver and Community Care programs. Any significant reduction in the level of support from these sources could have a material effect on the Organization's programs and activities.

Note 5. Concentration of Credit Risk

The Organization does business with three financial institutions. The cash balance in the financial institution was over the federally insured amount of \$ 250,000. The balance on September 30, 2012 with this institution was \$ 350,622 of which only \$ 250,000 was insured by FDIC. The bank has pledged securities to secure deposits in excess of FDIC limit.

Note 6. Long-Term Debt

Long-term debt consists of the following as of September 30, 2012

Bank of Gassaway

7.50% installment note maturing 1/20/23, monthly payments of \$ 13,905.18 secured by real estate.	\$ 940,658
Less: current portion	99,694
Noncurrent portion	\$ 840,964
	=====

Scheduled maturities at September 30, 2012 are as follows:

September 30, 2013	\$ 99,694
2014	107,433
2015	115,773
2016	124,761
2017	134,447
Thereafter	358,550

	\$ 940,658
	=====

**BRAXTON COUNTY SENIOR CITIZENS CENTER, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2012**

Note 7. Subsequent Events

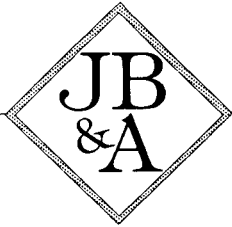
Management has evaluated subsequent events through June 27, 2013, the date which the financial statements were available to be issued.

Note 8. 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.

The Center participates in the West Virginia Public Employees Insurance Agency (PEIA) for health insurance. The Organization does not provide post retirement health benefits. However, PEIA shows a liability of \$229,470 at September 30, 2012 for post retirement benefits. The Organization does not expect to have to pay this liability.

ADDITIONAL INFORMATION



JOHN BURDETTE & ASSOCIATES

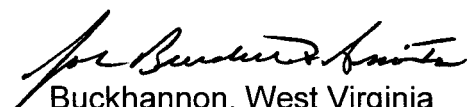
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INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTAL INFORMATION

To the Board of Directors
Braxton County Senior Citizens Center, Inc.
Gassaway, West Virginia

Our report on our audit of the basic financial statements of the Braxton County Senior Citizens Center, Inc. for the year ended September 30, 2012 appears on page 1. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contain 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 purposes 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
June 27, 2013

BRAXTON COUNTY SENIOR CITIZENS CENTER, INC.
SCHEDULE OF REVENUES
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	Community Care/ Medicaid Waiver	Direct LIFE Program	Other Programs	Title IIIB	FAIR	Lighthouse
GRANT REVENUES						
Federal monies	\$	\$	\$ 6,643	\$ 29,439	\$	\$
State monies		204,859	28,250	21,628	51,697	133,409
State LIFE allocated		(23,208)		18,475		
Total Grant Revenues		181,651	34,893	69,542	51,697	133,409
OTHER REVENUES						
Program service fees	2,472,987				3,246	7,053
Program income				4,611		
Interest income			1,622			
Other			49,685			
Total Other Revenues	2,472,987		51,307	4,611	3,246	7,053
Total Revenues	\$ 2,472,987	\$ 181,651	\$ 86,200	\$ 74,153	\$ 54,943	\$ 140,462

BRAXTON COUNTY SENIOR CITIZENS CENTER, INC.
SCHEDULE OF REVENUES (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2012

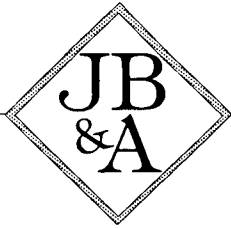
<u>Title IIIC C-1</u>	<u>Title IIIC C-2</u>	<u>Title IIID</u>	<u>Title IIIE</u>	<u>Insurance Benefits</u>	<u>Veterans Care</u>	<u>Total all Accounts (Memorandum Only)</u>
\$ 50,661	\$ 63,466	\$ 1,489	\$ 10,644	\$ 12,000	\$ 34,046	\$ 208,388 439,843
		<u>565</u>	<u>4,168</u>			
<u>50,661</u>	<u>63,466</u>	<u>2,054</u>	<u>14,812</u>	<u>12,000</u>	<u>34,046</u>	<u>648,231</u>
						2,483,286 47,240 1,622 49,685
<u>23,337</u>	<u>19,292</u>					<u>2,581,833</u>
<u>\$ 73,998</u>	<u>\$ 82,758</u>	<u>\$ 2,054</u>	<u>\$ 14,812</u>	<u>\$ 12,000</u>	<u>\$ 34,046</u>	<u>\$ 3,230,064</u>

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

**BRAXTON COUNTY SENIOR CITIZENS CENTER, INC.
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2012**

	<u>Grant Period</u>	<u>Grant Identificaiton Number</u>	<u>State Expenditures</u>
Direct Programs:			
WV Bureau of Senior Services			
Community Partnership Grants			<u>\$ 26,250</u>
Total Direct Programs			<u>26,250</u>
Pass through Awards			
Appalachian Area Agency on Aging			
IIIB State	June 30, 2012	21238	21,628
LIFE	June 30, 2012	21204	155,232
LIFE	June 30, 2013	21304	49,627
Lighthouse	June 30, 2012	21205	86,721
Lighthouse	June 30, 2013	21305	46,688
FAIR	June 30, 2012	21205	40,997
FAIR	June 30, 2013	21305	10,700
Food Supplement	June 30, 2012	21252	<u>2,000</u>
Total pass-through awards			<u>413,593</u>
TOTAL EXPENDITURES OF STATE AWARDS			<u><u>\$ 439,843</u></u>

The 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
Braxton County Senior Citizens Center, Inc.
Gassaway, West Virginia

We have audited the financial statements of Braxton County Senior Citizens Center, Inc. (a nonprofit organization) as of and for the year ended September 30, 2012, and have issued our report thereon dated June 27, 2013. 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 Braxton 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 Braxton County Senior Citizens Center, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

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.

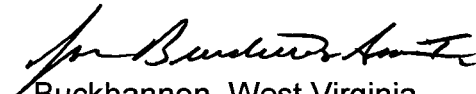
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designated to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material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

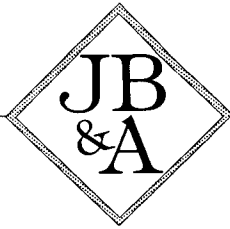
Compliance and Other Matters

As part of obtaining reasonable assurance about whether Braxton 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 Braxton County Senior Citizens Center, Inc. in a separate letter dated June 27, 2013.

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


Buckhannon, West Virginia
June 27, 2013



JOHN BURDETTE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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MANAGEMENT LETTER

To the Board of Directors
and Senior Management
Braxton County Senior Citizens Center, Inc.
Gassaway, West Virginia

In planning and performing our audit of the financial statements of Braxton County Senior Citizens Center, Inc. for the year ended September 30, 2012, in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, we considered the Organization'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 organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

However, during our audit we became aware of some matters that are opportunities for strengthening internal controls and operating efficiency. The memorandum that accompanies this letter summarizes our comments and suggestions regarding those matters. A separate letter dated June 27, 2013 contains our communication of significant deficiencies or material weaknesses in the Organization's internal control. This letter does not affect our report dated June 27, 2013, on the financial statements of Braxton County Senior Citizens Center, Inc.

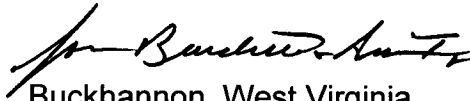
We will review the status of these comments during our next audit engagement. We have already discussed these comments and suggestions with various Organization personnel, and we will be pleased to discuss them in further detail at your convenience, to perform any additional study of these matters, or to assist you in implementing the recommendations. Our comments are summarized as follows:

Organizational Structure

The size of the Organization's accounting and administrative staff precludes certain internal controls that would be preferred if the office staff were large enough to provide optimum segregation of duties. This situation dictates that the Board of Directors remain involved in the financial affairs of the Organization to provide oversight and independent review functions.

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

This report is intended solely for the information and use of management, Board of Directors, and others within the Organization and is not intended to be and should not be used by anyone other than these specified parties.



Buckhannon, West Virginia
June 27, 2013