

**MARSHALL COUNTY SENIOR  
CITIZEN'S CENTER, INC.  
MOUNDSVILLE, WV**

**FINANCIAL STATEMENTS  
SEPTEMBER 30, 2012**

**MARSHALL COUNTY SENIOR  
CITIZEN'S CENTER, INC.**

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# ***HARTLEY & STRAUB, PLLC***

**Certified Public Accountants**

**522 Seventh Street**

**Moundsville, WV 26041**

**(304) 843-2228**

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## **INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors of  
the Marshall County Senior Citizen's Center, Inc.  
Moundsville, WV

### **Report on the Financial Statements**

We have audited the accompanying financial statements of the Marshall County Senior Citizen's Center, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2012, 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 risk 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 preparation 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 the Marshall County Senior Citizen's Center, Inc. as of September 30, 2012, 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 Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated May 7, 2013, on our consideration of the Marshall County Senior Citizen's Center, 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 the Marshall County Senior Citizen's Center, Inc.'s internal control over financial reporting and compliance.

*Wootley & Smith, PLLC*

Moundsville, WV  
May 7, 2013



**MARSHALL COUNTY SENIOR CITIZEN'S CENTER, INC.**  
**STATEMENT OF FINANCIAL POSITION**  
**SEPTEMBER 30, 2012**

**Assets**

**Current assets:**

Cash and cash equivalents	\$ 259,365
Grants receivable	80,170
Prepaid expenses	<u>10,064</u>
<b>Total current assets</b>	<b><u>349,598</u></b>

**Property and equipment:**

Land	40,000
Land improvements	22,153
Buildings	520,607
Equipment	83,702
Vehicles	<u>130,485</u>
	796,947
Accumulated depreciation	<u>(398,308)</u>
<b>Total property and equipment</b>	<b><u>398,639</u></b>

**Total assets** **\$ 748,237**

**Liabilities and net assets**

**Current liabilities:**

Accounts payable	\$ 1,470
Accrued liabilities	<u>28,236</u>
<b>Total current liabilities</b>	<b><u>29,706</u></b>

**Net assets:**

Unrestricted net assets	718,531
<b>Total net assets</b>	<b><u>718,531</u></b>

**Total liabilities and net assets** **\$ 748,237**

The accompanying notes are an integral part of the financial statements

**MARSHALL COUNTY SENIOR CITIZEN'S CENTER, INC.**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

**Revenues, Gains, and Other Support**

	<b><u>Unrestricted</u></b>
Federal grant revenue	\$ 53,707
Medicaid revenue	10,756
State community partnership	17,754
LIFE revenue	145,777
Lighthouse revenue	181,972
FAIR revenue	43,406
Title III-B revenue	38,405
Other state revenue	23,894
Program fees	37,627
Contributions	4,914
Contributions - County commission	109,000
Special event fundraisers	121,635
Rental income	8,303
Interest income	<u>4,578</u>
<b>Total Revenues, Gains, and Other Support</b>	<b><u>801,729</u></b>

**Expenses and Losses**

<b><u>Program Services</u></b>	
Title III-B	61,954
Title III-D	9,150
Title III-E	13,418
Lighthouse	177,063
Medicaid	12,024
LIFE	161,311
FAIR	36,698
Other programs	100,403
<b><u>Support Services</u></b>	
Management and general	<u>230,562</u>
<b>Total Expenses and Losses</b>	<b><u>802,583</u></b>
<b>Changes in Net Assets</b>	<b>(855)</b>
<b>Net Assets - Beginning of Year</b>	<b>719,386</b>
<b>Net Assets - End of Year</b>	<b><u>\$ 718,531</u></b>

The accompanying notes are an integral part of the financial statements

MARSHALL COUNTY SENIOR CITIZEN'S CENTER, INC.  
STATEMENT OF FUNCTIONAL EXPENSES  
FOR THE YEAR ENDED SEPTEMBER 30, 2012

	<-----Program Services----->						Support Services			
	<u>Title IIIB</u>	<u>Title IIID</u>	<u>Title IIIE</u>	<u>Lighthouse</u>	<u>Medicaid</u>	<u>LIFE</u>	<u>FAIR</u>	<u>Other Programs</u>	<u>Mngt. &amp; General</u>	<u>Total</u>
<b><u>FUNCTIONAL EXPENSES</u></b>										
Salaries and wages	\$ 39,703	\$ -	\$ -	\$ 135,514	\$ 8,945	\$ 72,658	\$ 29,561	\$ 60,863	\$ 46,468	\$ 393,713
Payroll taxes & fringes	8,338	0		40,654	2,684	17,438	6,668	18,259	13,168	107,208
Training						67		75	300	442
Printing and supplies	301	607		135		2,744	118	180	1,104	5,188
Communication & utilities	5,041	30	61	497	30	9,093	219		2,592	17,564
Transportation expenses	5,091	5,263				28,638		7,723	1,911	48,625
Senior Program Activities		2,796				4,962		255	4,837	12,850
Contract services	725		12,992	77		14,997	39		669	29,500
Advertising		89				967			361	1,417
Liability insurance	2,755	365	365	185	365	4,592	93	787	1,408	10,915
Professional fees									6,788	6,788
Repairs & maintenance						4,991		2,662	613	8,266
Special events									111,152	111,152
Depreciation								9,600	35,706	35,706
Payments to satellites										9,600
Miscellaneous						<u>164</u>			<u>3,486</u>	<u>3,649</u>
Total	\$ 61,954	\$ 9,150	\$ 13,418	\$ 177,063	\$ 12,024	\$ 161,311	\$ 36,698	\$ 100,403	\$ 230,562	\$ 802,583

The accompanying notes are an integral part of the financial statements

**MARSHALL COUNTY SENIOR CITIZEN'S CENTER, INC.**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

**Operating activities**

Change in net assets (\$855)

Adjustments to reconcile change in net assets to  
net cash provided by operating activities:

Depreciation 35,706

(Increase) Decrease in grant receivable 7,231

(Increase) Decrease in prepaid expenses (402)

Increase (Decrease) in accounts payable (1,519)

Increase (Decrease) in accrued liabilities (1,398)

Increase (Decrease) in unearned income (32,243)

Net cash provided by operating activities: 6,521

**Investing activities**

Purchase of equipment, building improvements and vehicles (23,669)

Net cash used in investing activities (23,669)

Net decrease in cash and cash equivalents (17,148)

Cash and cash equivalents as of beginning of year 276,513

Cash and cash equivalents as of end of year \$259,365

The accompanying notes are an integral part of the financial statements



**MARSHALL COUNTY SENIOR CITIZEN'S CENTER, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2012**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Organization and Nature of Activities

The Marshall County Senior Citizen's Center, Inc. (The Center) is the administrator of the project funded under Title III, Part B of the Older Americans Act of 1965, as amended. The purpose of the program is to staff and operate a senior center to be available to older Americans (age 60 and over) residing in Marshall County, West Virginia. In general, the program attempts to correspond its services to the needs and wishes of these Americans. Social Services currently being provided by the program include information and referral services, transportation and educational services, health related services and various recreational activities.

The Marshall County Senior Citizen's Center, Inc. is a nonprofit organization as described in Section 501(c)(4) of the Internal Revenue Code and is exempt from federal and state income taxes. In addition, the Center has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509(a)(2) of the Internal Revenue Code.

Basis of Accounting

The financial statements for the Marshall County Senior Citizen's Center, Inc. follow the recommendations of the Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) topic, *Financial Statements of Not-for-Profit Organizations*. The financial statements of the Center, have been prepared on the accrual basis of accounting. Consequently revenues from grants and other income sources are recognized in the financial statements for the period when the income is earned by the Center as opposed to when the income is actually received. Expenses are recognized in the financial statements for the period when incurred by the Center regardless of when funds are dispensed for payment of the expense.

Cash and Cash Equivalents

For the purposes of the statement of cash flows, the Center considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Advertising

The Center expenses all advertising costs when incurred.

**MARSHALL COUNTY SENIOR CITIZEN'S CENTER, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2012**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES,**  
**CONTINUED**

Property and Equipment

Property and equipment is stated at cost. Depreciation of property and equipment is computed on the straight-line method over the estimated useful lives of the assets, which range from five to thirty-one and one half years. The Center capitalizes acquisitions of property and equipment in excess of \$500. Lesser amounts are expensed. Donations of property, plant and equipment are recorded as support at their estimated fair value. Such donations are recorded as unrestricted support unless the donor has restricted the donated asset for a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding the length of time donated assets must be maintained, the Center reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Center reclassifies temporarily restricted net assets to unrestricted net assets at that time. Property acquired through donations which place permanent limitations on the use or on the proceeds from disposal of such property, or whose title may revert to a third party, are classified as permanently restricted net assets at the time they are acquired.

Public Support and Revenue

Grants and other contributions of cash and other assets are reported as temporarily restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor 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. Contributions received with donor-imposed restrictions that are met in the same year in which the contributions are received are classified as unrestricted contributions.

Contributions of donated noncash assets are recorded at their fair values in the period received. Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their values in the period received.

Financial Statement Presentation

The Center 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. At September 30, 2012, the Center had no restricted assets.



**MARSHALL COUNTY SENIOR CITIZEN'S CENTER, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2012**

**NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES,**  
**CONTINUED**

Risk Management

The Center obtained general, property and casualty, and liability coverage for itself and its employees thru a third party insurance company for its insurable risks. Any loss in excess of the \$1,000,000 policy limit will be borne by the Center. The Center obtained workers' compensation coverage thru a private insurance company for job related injuries. The private insurance company retains the risk related to the compensation of injured employees under the coverage.

Fair Value Measurements

FASB guidance on fair value measurements defines fair value, establishes a framework for measuring fair value and expands disclosure of fair value measurements. The guidance applies to all assets and liabilities that are measured and reported on a fair value basis. The carrying amounts of the Center's cash, cash equivalents, grants receivable, prepaid expenses, accounts payable, and accrued liabilities, approximate fair value due to the short maturity of these instruments.

**NOTE 2 - CONCENTRATIONS**

The Marshall County Senior Citizen's Center, Inc. receives a substantial amount of its support from Federal, State and local governments. A significant reduction in this support would have a major effect on the Center's programs and activities.

**NOTE 3 – SIGNIFICANT CONCENTRATION OF CREDIT RISK**

The Marshall County Senior Citizen's Center, Inc. maintains deposit accounts in two commercial banks.

The deposit accounts are secured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At September 30, 2012 deposits in these accounts did not exceed the \$250,000 limit.

**NOTE 4 – LEASES**

The Center is the lessor of space classified as an operating lease. The lease is renewable annually. The leased space is a small portion of the Center's overall facilities.

The Center is the lessee of space on a month to month basis to conduct its bingo and raffle fundraising activities. Rent expense paid for the rental of the facility to conduct this special event activity totaled \$13,000 for the year ended September 30, 2012.

**MARSHALL COUNTY SENIOR CITIZEN'S CENTER, INC.**  
**NOTES TO FINANCIAL STATEMENTS**  
**SEPTEMBER 30, 2012**

**NOTE 5 – DONATED SERVICES**

The Center receives donated services from unpaid volunteers who assist in special projects. No amounts have been recognized in the statement of activities because the criteria for recognition have not been satisfied under the FASB ASC *Accounting for Contributions Received and Contributions Made* topic.

**NOTE 6 – FUNCTIONAL ALLOCATION OF EXPENSES**

The costs of providing the various programs and activities by the Center have been summarized on a functional basis in the statement of activities and are accounted for in greater detail in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

**NOTE 7 – SPECIAL EVENT FUNDRAISERS**

The Center held various special event fundraising activities during the year ended September 30, 2012. Gross revenues and direct expenses related to those activities are as follows for the year ended September 30, 2012:

Fundraising revenue	\$ 121,635
Fundraising expenses	<u>111,152</u>
Net fundraising income	\$ 10,483

**NOTE 8 – SUBSEQUENT EVENTS**

Subsequent events are events or transactions that occur during the subsequent event period, which is the period subsequent to the date of the statement of financial position, but before financial statements are issued or are available to be issued. The Center has evaluated subsequent events through May 7, 2013, the date for which the financial statement were available to be issued and determined that no adjustments were necessary to the financial statements due to subsequent events.



# ***HARTLEY & STRAUB, PLLC***

**Certified Public Accountants**

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## **REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

To the Board of Directors of  
the Marshall County Senior Citizen's Center, Inc.  
Moundsville, WV

We have audited the financial statements of the Marshall County Senior Citizen's Center, Inc. (a nonprofit organization) as of and for the year ended September 30, 2012 and have issued our report thereon dated May 7, 2013. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States.

### Internal Control Over Financial Reporting

Management of the Marshall County Senior Citizen's Center, Inc. is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Marshall County Senior Citizen's 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 Marshall County Senior Citizen's 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 *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with accounting principles generally accepted in the United States of America such that there is more than a remote likelihood that a

misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies described in the accompanying schedule of findings and responses as items 2012-01, and 2012-02 to be significant deficiencies in internal control over financial reporting.

A *material weakness* is a deficiency, or 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 the internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. However, we believe that the significant deficiencies described above to be material weaknesses.

#### Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Marshall County Senior Citizen's 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 matters that we reported to management of the Marshall County Senior Citizen's Center, Inc. in a separate letter dated May 7, 2013.

The Marshall County Senior Citizen's Center, Inc.'s response to the findings identified in our audit is described in the accompanying schedule of findings and responses. We did not audit the Marshall County Senior Citizen's Center, Inc.'s response and, accordingly, we express no opinion on it.

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

 W. Hartley & Son, PLLC

Moundsville, WV  
May 7, 2013



**MARSHALL COUNTY SENIOR CITIZEN'S CENTER, INC.**  
**SCHEDULE OF FINDINGS AND RESPONSES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

**2012-01**

**Approval for Disbursement of Funds**

**Condition:** During testing of cash disbursements three instances from the bingo account, were found where the invoice did not contain the required information for approval of payment before a check was wrote for payment of the particular goods or services. This condition was also reported to exist during the Center's prior year audit.

**Criteria:** Invoices should be reviewed for accuracy and then signed or initialed by the executive director or other designated employee before a check is prepared for payment of the invoice. This assures that all goods or services contained on the invoice were received and the charges contained on the invoice are valid, before payment is made to the particular vendor.

**Cause:** The Center failed to follow the adopted procedures for approval of invoices prior to the preparation of checks for payment of invoices.

**Effect:** A lack of the required written documented approval for payment on an invoice can lead to erroneous payments, duplicate payments, and an appearance of a lack of oversight for purchases made by the Center.

**Recommendation:** Invoices should contain written approval for payment by containing the signature or initials of the Center's personnel responsible for purchasing oversight for that particular area of the Center's operations.

**Management's  
Response/Views  
Of Responsible  
Officials:**

*Invoices will contain all of the required written confirmation prior to the preparation of checks to vendors*

**MARSHALL COUNTY SENIOR CITIZEN'S CENTER, INC.**  
**SCHEDULE OF FINDINGS AND RESPONSES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2012**

**2012-02**

**Segregation of Duties**

<b>Condition:</b>	During the testing of cash receipts and cash disbursements and analysis of the Center's administrative staff's duties, it was noted that the responsibilities for approving, executing and recording transactions and custody of assets arising from transactions are not assigned to different individuals. This condition was also reported to exist during the Center's prior year audit.
<b>Criteria:</b>	An integral part of an entity's internal control structure is effective segregation of duties, which involves assigning responsibilities for authorizing transactions, recording transactions, and maintaining custody of assets to different individuals, thus reducing the risk of errors or fraud occurring and not being detected.
<b>Cause:</b>	The size of the Center's administrative staff precludes adequate segregation of duties.
<b>Effect:</b>	The Center's internal control structure elements do not reduce to a relatively low level the risk that errors and irregularities in amounts that would be material in relation to the financial statements, may occur and not be detected in a timely manner.
<b>Recommendation:</b>	The Center should distribute among the administrative staff the duties of approving, executing, recording and maintaining custody of assets to the extent that is feasible and economically practical. The Center's Board of Directors should remain involved in the financial affairs of the Center to provide oversight and independent review functions of the administrative staff's duties.
<b>Management's Response/Views of Responsible Officials:</b>	<i>The Center will distribute duties as effectively as possible among the administrative staff and the Board of Directors will continue their oversight procedures of financial affairs.</i>



**MARSHALL COUNTY SENIOR  
CITIZEN'S CENTER, INC.**

**COMMUNICATION REGARDING INTERNAL  
CONTROL AND COMMUNICATION WITH  
THOSE CHARGED WITH GOVERNANCE**

**SEPTEMBER 30, 2012**

**MARSHALL COUNTY SENIOR  
CITIZEN'S CENTER, INC.  
MOUNDSVILLE, WV**

**COMMUNICATION REGARDING  
INTERNAL CONTROL**

**SEPTEMBER 30, 2012**

# **HARTLEY & STRAUB, PLLC**

**Certified Public Accountants**

**522 Seventh Street**

**Moundsville, WV 26041**

**(304) 843-2228**

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May 7, 2013

To the Senior Management and  
and the Board of Directors of  
the Marshall County Senior Citizen's Center, Inc.  
Moundsville, WV

In planning and performing our audit of the financial statements of the Marshall County Senior Citizen's Center, Inc. as of and for the year ended September 30, 2012, in accordance with auditing standards generally accepted in the United States of America, we considered the Marshall County Senior Citizen's Center, Inc. internal control over financial reporting (internal control) 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 a matter that is an opportunity for strengthening internal controls and operating efficiency. The information that follows summarizes our comments and suggestions regarding this matter. A separate report titled *Report on Internal Control Over Financial Reporting and On Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards* dated May 7, 2013 contains our communication of significant deficiencies and material weaknesses in the Marshall County Senior Citizen's Center, Inc.'s internal control. This letter does not affect our report dated May 7, 2013, on the financial statements of the Marshall County Senior Citizen's Center, Inc.

We will review the status of this comment during our next audit engagement. We have already discussed this comment and suggestion with various Organization personnel, and we will be pleased to discuss it in further detail at your convenience, to perform any additional study of this matter, or to assist you in implementing the recommendation. Our comment is summarized as follows:

### **Allocation of Expenses**

Payments made throughout the year for workers compensation are not allocated between the various programs that the Marshall County Senior Citizen's Center, Inc. provides. Nearly all other invoices paid throughout the year are allocated among expense accounts for the various programs, when practical. Workers compensation should be allocated based on wages that are allocated amongst the various programs.

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

This report is intended solely for the information and use of management, the Board of Directors of the Marshall County Senior Citizen's Center, Inc. and others within the Organization and is not intended to be and should not be used by anyone other than these specified parties.

*Wendy L. Smith, PUC*

Moundsville, WV

May 7, 2013



**MARSHALL COUNTY SENIOR  
CITIZEN'S CENTER, INC.**

**MOUNDSVILLE, WV**

**COMMUNICATION WITH THOSE  
CHARGED WITH GOVERNANCE**

**SEPTEMBER 30, 2012**

# **HARTLEY & STRAUB, PLLC**

**Certified Public Accountants**

**522 Seventh Street**

**Moundsville, WV 26041**

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May 7, 2013

To the Board of Directors of the  
the Marshall County Senior Citizen's Center, Inc.

We have audited the financial statements of the Marshall County Senior Citizen's Center, Inc. for the year ended September 30, 2012 and have issued our report thereon dated May 7, 2013. Professional standards require that we provide you with the information about our responsibilities under generally accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated April 12, 2013. Professional standards also require that we communicate to you the following information related to our audit.

## Significant Auditing Findings

### *Qualitative Aspects of Accounting Practices*

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Marshall County Senior Citizen's Center, Inc. are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended September 30, 2012. We noted no transactions entered into by the Organization during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements was:

Management's estimate of the useful lives of property and equipment purchased and put into service are based on the entity's past results as far as the useful lives of property and equipment. We evaluated the key factors and assumptions used to develop the useful lives of property and equipment in determining that they are reasonable in relation to the financial statements taken as a whole.

The financial statement disclosures are neutral, consistent, and clear.

*Difficulties Encountered in Performing the Audit*

We encountered no significant difficulties in dealing with management in performing and completing our audit.

*Corrected and Uncorrected Misstatements*

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. See attached schedule of adjustments, both material and immaterial that were made.

*Disagreements with Management*

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

*Management Representations*

We have requested certain representations from management that are included in the management representation letter dated May 7, 2013.

*Management Consultations with Other Independent Accountants*

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

*Other Audit Findings or Issues*

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Organization's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Marshall County Senior Citizen's Center, Inc.

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May 7, 2013

This information is intended solely for the use of the Board of Directors and management of the Marshall County Senior Citizen's Center, Inc. and is not intended to be, and should not be, used by anyone other than these specified parties.

Sincerely,

A handwritten signature in blue ink, appearing to read "Hartley & Straub, PLLC". The signature is stylized and cursive.

Hartley & Straub, PLLC



# **MARSHALL COUNTY SENIOR CENTER, INC** **Custom Transaction Detail Report** September 30, 2012

2:24 PM  
05/07/13  
Accrual Basis

Type	Date	Nu...	Memo	Account	Class	Amount	Balance
Sep 30, 12							
General Journal	09/30/2012	1	To reclass assets purchased	513 · BINGO SUPPLIES/MAC...	FUND RAISING:BINGO	-2,200.00	-2,200.00
General Journal	09/30/2012	1	To reclass assets purchased	616 · Building Repairs & Mainte...	ADMINISTRATIVE:GENERAL	-1,900.00	-4,100.00
General Journal	09/30/2012	1	To reclass assets purchased	630 · Small Fixed Asset Purcha...	ADMINISTRATIVE:GENERAL	-1,697.28	-5,797.28
General Journal	09/30/2012	1	To reclass assets purchased	565 · Office & Postage Expense	ADMINISTRATIVE:GENERAL	-745.22	-6,542.50
General Journal	09/30/2012	1	To reclass assets purchased	154 · Machinery & Equipment	ADMINISTRATIVE:GENERAL	4,642.50	-1,900.00
General Journal	09/30/2012	1	To reclass assets purchased	152 · Buildings & Improvements	ADMINISTRATIVE:GENERAL	1,900.00	0.00
General Journal	09/30/2012	2	To record depreciation	520 · Depreciation	ADMINISTRATIVE:GENERAL	843.90	843.90
General Journal	09/30/2012	2	To record depreciation	160 · Accumulated Depreciation	ADMINISTRATIVE:GENERAL	-843.90	0.00
General Journal	09/30/2012	3	To reverse prior year's accrued vacation	67512 · Salaries - IIIB	Title 3-B:WAGES & FRINGES	-1,886.00	-1,886.00
General Journal	09/30/2012	3	To reverse prior year's accrued vacation	67800 · Salaries - Life	LIFE:WAGES & FRINGE BE...	-1,102.40	-2,988.40
General Journal	09/30/2012	3	To reverse prior year's accrued vacation	67600 · Salaries - County Com...	MARSHALL COUNTY COM...	-1,537.60	-4,526.00
General Journal	09/30/2012	3	To reverse prior year's accrued vacation	67542 · Salaries - State Fed M...	ADMINISTRATIVE:GENERAL	-288.16	-4,814.16
General Journal	09/30/2012	3	To reverse prior year's accrued vacation	67572 · Salaries - Lighthouse	LIFE:PRIORITY SERVICES:...	-3,289.20	-8,103.36
General Journal	09/30/2012	3	To reverse prior year's accrued vacation	67532 · Salaries - fair	IN HOME SERVICES:FAIR	-64.00	-8,167.36
General Journal	09/30/2012	3	To reverse prior year's accrued vacation	259 · Accrued Leave Benefits	ADMINISTRATIVE:GENERAL	8,167.36	0.00
General Journal	09/30/2012	4	To record accrued vacation	67512 · Salaries - IIIB	Title 3-B:WAGES & FRINGES	392.00	392.00
General Journal	09/30/2012	4	To record accrued vacation	67800 · Salaries - Life	LIFE:WAGES & FRINGE BE...	1,829.60	2,221.60
General Journal	09/30/2012	4	To record accrued vacation	67600 · Salaries - County Com...	MARSHALL COUNTY COM...	552.16	2,773.76
General Journal	09/30/2012	4	To record accrued vacation	67542 · Salaries - State Fed M...	ADMINISTRATIVE:GENERAL	626.55	3,400.31
General Journal	09/30/2012	4	To record accrued vacation	67572 · Salaries - Lighthouse	IN HOME SERVICES:LIGHT...	3,568.87	6,968.87
General Journal	09/30/2012	4	To record accrued vacation	67532 · Salaries - fair	IN HOME SERVICES:FAIR	192.00	7,150.87
General Journal	09/30/2012	4	To record accrued vacation	259 · Accrued Leave Benefits	ADMINISTRATIVE:GENERAL	-7,150.87	0.00
General Journal	09/30/2012	5	To reverse prior year's accrued wages	67572 · Salaries - Lighthouse	IN HOME SERVICES:LIGHT...	-97.50	-97.50
General Journal	09/30/2012	5	To reverse prior year's accrued wages	67512 · Salaries - IIIB	Title 3-B:WAGES & FRINGES	-1,302.40	-1,399.90
General Journal	09/30/2012	5	To reverse prior year's accrued wages	67532 · Salaries - fair	IN HOME SERVICES:FAIR	-797.50	-2,197.40
General Journal	09/30/2012	5	To reverse prior year's accrued wages	67542 · Salaries - State Fed M...	ADMINISTRATIVE:GENERAL	-853.88	-3,051.28
General Journal	09/30/2012	5	To reverse prior year's accrued wages	67572 · Salaries - Lighthouse	IN HOME SERVICES:LIGHT...	-4,544.79	-7,596.07
General Journal	09/30/2012	5	To reverse prior year's accrued wages	67582 · Salaries - Comm Care ...	MEDICAID:COMMUNITY CA...	-373.82	-7,969.89
General Journal	09/30/2012	5	To reverse prior year's accrued wages	67592 · Salaries - Miscellaneous	ADMINISTRATIVE:GENERAL	-142.84	-8,112.73
General Journal	09/30/2012	5	To reverse prior year's accrued wages	67600 · Salaries - County Com...	MARSHALL COUNTY COM...	-1,383.84	-9,496.57
General Journal	09/30/2012	5	To reverse prior year's accrued wages	67700 · Salaries - Ship	SHIP - WAGES AND FRING...	-1,052.80	-10,549.37
General Journal	09/30/2012	5	To reverse prior year's accrued wages	67800 · Salaries - Life	LIFE:WAGES & FRINGE BE...	-2,680.15	-13,229.52
General Journal	09/30/2012	5	To reverse prior year's accrued wages	67592 · Salaries - Miscellaneous	ADMINISTRATIVE:GENERAL	-326.00	-13,555.52
General Journal	09/30/2012	5	To reverse prior year's accrued wages	67512 · Salaries - IIIB	Title 3-B:WAGES & FRINGES	-294.40	-13,849.92
General Journal	09/30/2012	5	To reverse prior year's accrued wages	67542 · Salaries - State Fed M...	ADMINISTRATIVE:GENERAL	-77.60	-13,927.52
General Journal	09/30/2012	5	To reverse prior year's accrued wages	67592 · Salaries - Miscellaneous	ADMINISTRATIVE:GENERAL	-70.00	-13,997.52
General Journal	09/30/2012	5	To reverse prior year's accrued wages	67600 · Salaries - County Com...	MARSHALL COUNTY COM...	-153.76	-14,151.28
General Journal	09/30/2012	5	To reverse prior year's accrued wages	211 · Unpaid Payroll	ADMINISTRATIVE:GENERAL	14,151.28	0.00
General Journal	09/30/2012	6	To record accrued wages	67532 · Salaries - fair	IN HOME SERVICES:FAIR	19.50	19.50
General Journal	09/30/2012	6	To record accrued wages	67572 · Salaries - Lighthouse	IN HOME SERVICES:LIGHT...	117.00	136.50
General Journal	09/30/2012	6	To record accrued wages	67512 · Salaries - IIIB	Title 3-B:WAGES & FRINGES	2,006.43	2,142.93
General Journal	09/30/2012	6	To record accrued wages	67532 · Salaries - fair	IN HOME SERVICES:FAIR	1,123.88	3,266.81
General Journal	09/30/2012	6	To record accrued wages	67542 · Salaries - State Fed M...	ADMINISTRATIVE:GENERAL	1,892.45	5,159.26
General Journal	09/30/2012	6	To record accrued wages	67572 · Salaries - Lighthouse	IN HOME SERVICES:LIGHT...	5,471.99	10,631.25
General Journal	09/30/2012	6	To record accrued wages	67592 · Salaries - Miscellaneous	ADMINISTRATIVE:GENERAL	160.29	10,791.54
General Journal	09/30/2012	6	To record accrued wages	67600 · Salaries - County Com...	MARSHALL COUNTY COM...	1,419.84	12,211.38
General Journal	09/30/2012	6	To record accrued wages	67800 · Salaries - Life	LIFE:WAGES & FRINGE BE...	2,636.00	14,847.38
General Journal	09/30/2012	6	To record accrued wages	67592 · Salaries - Miscellaneous	ADMINISTRATIVE:GENERAL	112.00	14,959.38



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Accrual Basis

# MARSHALL COUNTY SENIOR CENTER, INC Custom Transaction Detail Report

September 30, 2012

Type	Date	Nu...	Memo	Account	Class	Amount	Balance
General Journal	09/30/2012	6	To record accrued wages	67542 · Salaries - State Fed M...	ADMINISTRATIVE:GENERAL	81.60	15,040.98
General Journal	09/30/2012	6	To record accrued wages	67600 · Salaries - County Com...	MARSHALL COUNTY COM...	157.76	15,198.74
General Journal	09/30/2012	6	To record accrued wages	67800 · Salaries - Life	LIFE:WAGES & FRINGE BE...	80.00	15,278.74
General Journal	09/30/2012	6	To record accrued wages	211 · Unpaid Payroll	ADMINISTRATIVE:GENERAL	-15,278.74	0.00
General Journal	09/30/2012	7	To reverse prior year's prepaid expenses	175 · Prepaid Expenses	ADMINISTRATIVE:GENERAL	-9,662.27	-9,662.27
General Journal	09/30/2012	7	To reverse prior year's prepaid expenses	546 · General Liability Insurance	ADMINISTRATIVE:GENERAL	2,641.00	-7,021.27
General Journal	09/30/2012	7	To reverse prior year's prepaid expenses	550 · WV Workers' Comp Insur...	ADMINISTRATIVE:GENERAL	2,436.88	-4,584.39
General Journal	09/30/2012	7	To reverse prior year's prepaid expenses	549 · Group Health Insurance	ADMINISTRATIVE:GENERAL	4,584.39	0.00
General Journal	09/30/2012	8	To record prepaid expenses	175 · Prepaid Expenses	ADMINISTRATIVE:GENERAL	10,063.70	10,063.70
General Journal	09/30/2012	8	To record prepaid expenses	549 · Group Health Insurance	ADMINISTRATIVE:GENERAL	-6,024.49	4,039.21
General Journal	09/30/2012	8	To record prepaid expenses	546 · General Liability Insurance	ADMINISTRATIVE:GENERAL	-1,854.00	2,185.21
General Journal	09/30/2012	8	To record prepaid expenses	550 · WV Workers' Comp Insur...	ADMINISTRATIVE:GENERAL	-2,185.21	0.00
General Journal	09/30/2012	9	To adjust accrued payroll taxes	243 · State Unemployment	ADMINISTRATIVE:GENERAL	-0.01	-0.01
General Journal	09/30/2012	9	To adjust accrued payroll taxes	579 · State Unemployment Tax	ADMINISTRATIVE:GENERAL	0.01	0.00
General Journal	09/30/2012	9	To adjust accrued payroll taxes	221 · 941 Payroll Tax Liabilities	ADMINISTRATIVE:GENERAL	-28.72	-28.72
General Journal	09/30/2012	9	To adjust accrued payroll taxes	222 · Federal Withheld Tax	ADMINISTRATIVE:GENERAL	-159.00	-187.72
General Journal	09/30/2012	9	To adjust accrued payroll taxes	223 · FICA Withheld (Employee)	ADMINISTRATIVE:GENERAL	-44.70	-232.42
General Journal	09/30/2012	9	To adjust accrued payroll taxes	242 · Medicare Withheld (Empl...	ADMINISTRATIVE:GENERAL	-15.45	-247.87
General Journal	09/30/2012	9	To adjust accrued payroll taxes	242 · Medicare Accrued (Empl...	ADMINISTRATIVE:GENERAL	-15.45	-263.32
General Journal	09/30/2012	9	To adjust accrued payroll taxes	576 · Social Security Tax (Com...	ADMINISTRATIVE:GENERAL	263.32	0.00
General Journal	09/30/2012	9	To adjust accrued payroll taxes	241 · FICA Accrued (Employer)	ADMINISTRATIVE:GENERAL	150.71	150.71
General Journal	09/30/2012	9	To adjust accrued payroll taxes	576 · Social Security Tax (Com...	ADMINISTRATIVE:GENERAL	-150.71	0.00
General Journal	09/30/2012	9	To adjust accrued payroll taxes	244 · Federal Unemployment P...	ADMINISTRATIVE:GENERAL	4,688.59	4,688.59
General Journal	09/30/2012	9	To adjust accrued payroll taxes	578 · Federal Unemployment Tax	ADMINISTRATIVE:GENERAL	-4,688.59	0.00
General Journal	09/30/2012	9	To adjust accrued payroll taxes	210 · Payroll Liabilities	ADMINISTRATIVE:GENERAL	630.85	630.85
General Journal	09/30/2012	9	To adjust accrued payroll taxes	576 · Social Security Tax (Com...	ADMINISTRATIVE:GENERAL	-630.85	0.00
General Journal	09/30/2012	9	To adjust accrued payroll taxes	231 · Health Insurance	ADMINISTRATIVE:GENERAL	88.36	88.36
General Journal	09/30/2012	9	To adjust accrued payroll taxes	576 · Social Security Tax (Com...	ADMINISTRATIVE:GENERAL	-88.36	0.00
General Journal	09/30/2012	9	To adjust accrued payroll taxes	233 · Colonial Life	ADMINISTRATIVE:GENERAL	349.21	349.21
General Journal	09/30/2012	9	To adjust accrued payroll taxes	576 · Social Security Tax (Com...	ADMINISTRATIVE:GENERAL	-349.21	0.00
General Journal	09/30/2012	9	To adjust accrued payroll taxes	235 · Wage Garnishments	ADMINISTRATIVE:GENERAL	1,170.46	-1,170.46
General Journal	09/30/2012	9	To adjust accrued payroll taxes	576 · Social Security Tax (Com...	ADMINISTRATIVE:GENERAL	1,170.46	0.00
General Journal	09/30/2012	10	To reclass unearned income	250 · Unearned revenue	ADMINISTRATIVE:GENERAL	32,243.37	32,243.37
General Journal	09/30/2012	10	To reclass unearned income	410 · State Revenue	ADMINISTRATIVE:GENERAL	-3,588.48	28,654.89
General Journal	09/30/2012	10	To reclass unearned income	410 · State Revenue	IN HOME SERVICES:LIGHT...	-19,456.00	9,198.89
General Journal	09/30/2012	10	To reclass unearned income	410 · State Revenue	IN HOME SERVICES:FAIR	-2,429.89	6,769.00
General Journal	09/30/2012	10	To reclass unearned income	410 · State Revenue	IN HOME SERVICES:FAIR	-6,769.00	0.00
General Journal	09/30/2012	11	To record accounts payable	661 · Telephone	LIFE	428.37	428.37
General Journal	09/30/2012	11	To record accounts payable	666 · Gasoline Purchases	LIFE:PRIORITY SERVICES:...	205.09	633.46
General Journal	09/30/2012	11	To record accounts payable	657 · Electric	LIFE	14.13	647.59
General Journal	09/30/2012	11	To record accounts payable	667 · Repairs, Tires, etc.	Title 3-B	8.00	655.59
General Journal	09/30/2012	11	To record accounts payable	659 · Sanitation & Sewage	LIFE	296.96	952.55
General Journal	09/30/2012	11	To record accounts payable	667 · Repairs, Tires, etc.	Title 3-B	186.20	1,138.75
General Journal	09/30/2012	11	To record accounts payable	566 · Office Supplies & Expenses	ADMINISTRATIVE:GENERAL	14.36	1,153.11
General Journal	09/30/2012	11	To record accounts payable	597 · Contracted Services	LIFE	75.00	1,228.11
General Journal	09/30/2012	11	To record accounts payable	597 · Contracted Services	TITLE 3-E	1,056.00	2,284.11
General Journal	09/30/2012	11	To record accounts payable	647 · Aide Mileage Reimbs	IN HOME SERVICES:LIGHT...	725.55	3,009.66
General Journal	09/30/2012	11	To record accounts payable	592 · Background Checks	IN HOME SERVICES	28.85	3,038.51
General Journal	09/30/2012	11	To record accounts payable	637 · Food & Snack Purchases	ADMINISTRATIVE:GENERAL	15.98	3,054.49



# MARSHALL COUNTY SENIOR CENTER, INC Custom Transaction Detail Report September 30, 2012

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Accrual Basis

Type	Date	Nu...	Memo	Account	Class	Amount	Balance
General Journal	09/30/2012	11	To record accounts payable	632 · Small Equipment Purchas...	COMMUNITY PARTNERSHIP	407.08	3,461.57
General Journal	09/30/2012	11	To record accounts payable	604 · Senior Program Expenses	LIFE	89.32	3,550.89
General Journal	09/30/2012	11	To record accounts payable	604 · Senior Program Expenses	LIFE	33.16	3,584.05
General Journal	09/30/2012	11	To record accounts payable	637 · Food & Snack Purchases	ADMINISTRATIVE:GENERAL	2.39	3,586.44
General Journal	09/30/2012	11	To record accounts payable	637 · Food & Snack Purchases	ADMINISTRATIVE:GENERAL	10.71	3,597.15
General Journal	09/30/2012	11	To record accounts payable	637 · Food & Snack Purchases	ADMINISTRATIVE:GENERAL	15.92	3,613.07
General Journal	09/30/2012	11	To record accounts payable	566 · Office Supplies & Expenses	ADMINISTRATIVE:GENERAL	57.00	3,670.07
General Journal	09/30/2012	11	To record accounts payable	566 · Office Supplies & Expenses	ADMINISTRATIVE:GENERAL	12.00	3,682.07
General Journal	09/30/2012	11	To record accounts payable	637 · Food & Snack Purchases	ADMINISTRATIVE:GENERAL	16.59	3,698.66
General Journal	09/30/2012	11	To record accounts payable	566 · Office Supplies & Expenses	ADMINISTRATIVE:GENERAL	2.29	3,700.95
General Journal	09/30/2012	11	To record accounts payable	567 · Postage & Delivery	ADMINISTRATIVE:GENERAL	57.50	3,758.45
General Journal	09/30/2012	11	To record accounts payable	604 · Senior Program Expenses	LIFE	82.37	3,840.82
General Journal	09/30/2012	11	To record accounts payable	205 · Accounts Payable	ADMINISTRATIVE:GENERAL	-3,840.82	0.00
General Journal	09/30/2012	12	To reverse JE #17 from 9-30-11	100 · Cash in Bank - General F...	ADMINISTRATIVE:GENERAL	8.00	8.00
General Journal	09/30/2012	12	To reverse JE #17 from 9-30-11	667 · Repairs, Tires, etc.	ADMINISTRATIVE:GENERAL	-8.00	0.00
General Journal	09/30/2012	13	To reverse prior year's grants receivable	410 · State Revenue	LIFE	56,447.56	56,447.56
General Journal	09/30/2012	13	To reverse prior year's grants receivable	420 · Program Fees	IN HOME SERVICES:LIGHT...	878.00	57,325.56
General Journal	09/30/2012	13	To reverse prior year's grants receivable	460 · Revenue from Other Sour...	ADMINISTRATIVE:GENERAL	15.00	57,340.56
General Journal	09/30/2012	13	To reverse prior year's grants receivable	425 · Program Contributions	LIFE	1,175.00	58,515.56
General Journal	09/30/2012	13	To reverse prior year's grants receivable	415 · Medicaid Programs	MEDICAID	1,257.36	59,772.92
General Journal	09/30/2012	13	To reverse prior year's grants receivable	400 · Federal Revenue	OTHER PROGRAMS:SHIP	7,000.00	66,772.92
General Journal	09/30/2012	13	To reverse prior year's grants receivable	701 · Rent Income	ADMINISTRATIVE:GENERAL	697.57	67,470.49
General Journal	09/30/2012	13	To reverse prior year's grants receivable	410 · State Revenue	IN HOME SERVICES:LIGHT...	15,136.00	82,606.49
General Journal	09/30/2012	13	To reverse prior year's grants receivable	410 · State Revenue	IN HOME SERVICES:FAIR	4,795.00	87,401.49
General Journal	09/30/2012	13	To reverse prior year's grants receivable	140 · Grants Receivable	ADMINISTRATIVE:GENERAL	-87,401.49	0.00
General Journal	09/30/2012	14	To record grants receivable	410 · State Revenue	LIFE	-37,891.17	-37,891.17
General Journal	09/30/2012	14	To record grants receivable	420 · Program Fees	IN HOME SERVICES:LIGHT...	-918.00	-38,809.17
General Journal	09/30/2012	14	To record grants receivable	460 · Revenue from Other Sour...	ADMINISTRATIVE:GENERAL	-219.00	-39,028.17
General Journal	09/30/2012	14	To record grants receivable	415 · Medicaid Programs	MEDICAID	-288.00	-39,316.17
General Journal	09/30/2012	14	To record grants receivable	410 · State Revenue	IN HOME SERVICES:LIGHT...	-30,408.00	-69,724.17
General Journal	09/30/2012	14	To record grants receivable	420 · Program Fees	IN HOME SERVICES:FAIR	-8,727.18	-78,451.35
General Journal	09/30/2012	14	To record grants receivable	425 · Program Contributions	IN HOME SERVICES:FAIR	-527.25	-78,978.60
General Journal	09/30/2012	14	To record grants receivable	400 · Federal Revenue	Title 3-B:VAN DONATIONS	-65.00	-79,043.60
General Journal	09/30/2012	14	To record grants receivable	400 · Federal Revenue	Title 3-B:TRANSPORTATIO...	-70.00	-79,113.60
General Journal	09/30/2012	14	To record grants receivable	140 · Grants Receivable	Title 3-B:NONPERSONAL LI...	-1,056.00	-80,169.60
General Journal	09/30/2012	14	To record grants receivable	140 · Grants Receivable	ADMINISTRATIVE:GENERAL	80,169.60	0.00
Sep 30, 12						0.00	0.00