

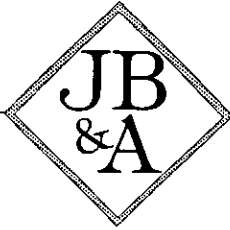
**GREENBRIER COUNTY COMMITTEE ON
AGING, INC.**

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

SEPTEMBER 30, 2009

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	7-11
SUPPLEMENTAL INFORMATION	
INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTAL INFORMATION	12
Schedule of Revenues and Support	13-14
Schedule of Expenditures of State Awards	15
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>	16-17
MANAGEMENT LETTER	18-19



JOHN BURDETTE & ASSOCIATES

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INDEPENDENT AUDITORS' REPORT

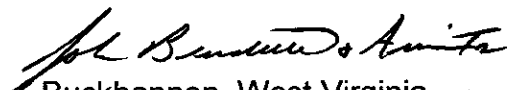
To Board of Directors
Greenbrier County Committee on Aging, Inc.
Rupert, WV 26287

We have audited the accompanying statement of financial position of Greenbrier County Committee on Aging, Inc. (a nonprofit organization) as of September 30, 2009, 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 Greenbrier County Committee on Aging, Inc. as of September 30, 2009, 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 March 19, 2010, on our consideration of Greenbrier County Committee on Aging, 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
March 19, 2010

GREENBRIER COUNTY COMMITTEE ON AGING, INC.
STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2009

ASSETS

Current Assets

Cash and cash equivalents	\$ 85,256
Accounts receivable, net	4,379
Grants receivable	<u>86,514</u>

Total current assets 176,149

Property and Equipment 501,154

TOTAL ASSETS \$ 677,303

LIABILITIES AND NET ASSETS

Current Liabilities

Accounts payable	\$ 6,863
Accrued wages and taxes	25,363
Deferred revenue	<u>40,000</u>

Total current liabilities 72,226

Net Assets

Unrestricted 605,077

TOTAL NET ASSETS 605,077

TOTAL LIABILITIES AND NET ASSETS \$ 677,303

The accompanying notes are an integral part of this statement

**GREENBRIER COUNTY COMMITTEE ON AGING
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

	Unrestricted	Temporarily Restricted	Total
REVENUE AND SUPPORT			
Federal financial assistance	\$ 236,265	\$	\$ 236,265
State grant allocations	464,929		464,929
Sliding scale fees	11,181		11,181
Contractual revenues	50,256		50,256
Project income	45,543		45,543
Interest income	341		341
Other	86,318		86,318
Net assets released from restrictions:			
Restrictions released with time			
Total Revenue and Support	894,833		894,833
EXPENSES			
Program Services			
Title III-B	88,186		88,186
Title III-D	4,438		4,438
Title III-E	32,142		32,142
Title III-C - congregate	90,336		90,336
Title III-C - home delivered	206,630		206,630
Transportation	22,079		22,079
Community Partnership	41,117		41,117
Personal Care	271,274		271,274
LIFE	83,826		83,826
LIEAP	8,182		8,182
Support Services:			
Management and general	81,758		81,758
Total Expenses	929,968		929,968
Change in Net Assets	(35,135)		(35,135)
NET ASSETS AT BEGINNING OF YEAR	640,212		640,212
NET ASSETS AT END OF YEAR	\$ 605,077	\$	\$ 605,077

The accompanying notes are an integral part of this statement

GREENBRIER COUNTY COMMITTEE ON AGING, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2009

	Title III-B	Title III-D	Title III-E	Title III-C	
				Congregate	Home Delivered
Services and wages	\$ 39,931	\$ 2,934	\$ 19,466	\$ 37,344	\$ 87,614
Fringe benefits	5,891	278	2,264	4,129	10,347
Travel	3,284	529	4,341	565	3,656
Printing and supplies	3,853	56	697	5,168	3,165
Repairs and maintenance	2,783	51	1,048	842	1,489
Communications and utilities	10,171	578	3,396	3,391	4,266
Other	574	12	164	2,272	6,040
Depreciation					
Raw food				26,271	74,151
Disposables				2,629	3,985
Transportation expenses	15,515			5,688	9,348
Licenses and permits	482		131	355	397
Professional services	5,526		516	1,543	2,067
Insurance					
Dues and subscriptions	176		119	139	105
	<u>\$ 88,186</u>	<u>\$ 4,438</u>	<u>\$ 32,142</u>	<u>\$ 90,336</u>	<u>\$ 206,630</u>

The accompanying notes are an integral part of this statement.

**GREENBRIER COUNTY COMMITTEE ON AGING, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

<u>Transportation</u>	<u>Communtiy Partnership</u>	<u>Personal Care</u>	<u>LIFE</u>	<u>LIEAP</u>	<u>Management and General</u>	<u>Totals (Memorandum Only)</u>
\$ 14,217	\$	\$ 204,093	\$ 41,102	\$ 3,060	\$ 152	\$ 449,913
1,618		26,293	14,958	305	194	66,277
233		24,071	6,338	102	7,429	50,548
133	5,635	2,183	313	686	1,043	22,932
221	13,962	390	4,590	674	819	26,869
762		946	8,253	3,010		34,773
65		10,542	407	58	21,925	42,059
					46,850	46,850
						100,422
			32			6,646
4,241						34,792
120		148	302	49	474	2,458
463	3,000	1,517	3,479	238	2,122	20,471
	18,520	846	4,000			23,366
6		245	52		750	1,592
<u>\$ 22,079</u>	<u>\$ 41,117</u>	<u>\$ 271,274</u>	<u>\$ 83,826</u>	<u>\$ 8,182</u>	<u>\$ 81,758</u>	<u>\$ 929,968</u>

The accompanying notes are an integral part of this statement

**GREENBRIER COUNTY COMMITTEE ON AGING, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

CASH FLOWS FROM OPERATING ACTIVITIES

Change in net assets	\$ (35,135)
Adjustments to reconcile change in net assets to net cash used in operating activities:	
Depreciation	46,850
(Increase) decrease in operating assets:	
Accounts and grants receivable	(28,280)
Increase (decrease) in operating liabilities:	
Accounts payable	(1,989)
Accrued wages payable and taxes	2,628
Deferred revenue	_____
NET CASH USED IN OPERATING ACTIVITIES	(15,926)

CASH FLOWS FROM INVESTING ACTIVITIES

Fixed asset additions	
Other assets	_____
NET CASH USED IN INVESTING ACTIVITIES	_____

CASH FLOWS FROM FINANCING ACTIVITIES

NET CASH USED IN FINANCING ACTIVITIES	_____
Decrease in cash and cash equivalents	(15,926)
CASH AND CASH EQUIVALENTS, beginning of year	<u>101,182</u>
CASH AND CASH EQUIVALENTS, end of year	<u><u>\$ 85,256</u></u>

The accompanying notes are an integral part of this statement

**GREENBRIER COUNTY COMMITTEE ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS**

Note 1. Summary of Significant Accounting Policies

The Greenbrier County Committee on Aging, Inc. is a nonprofit organization whose purpose is to improve the quality of life for senior citizens in Greenbrier 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 Greenbrier County Committee on Aging, 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 Greenbrier County Committee on Aging, 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.

**GREENBRIER COUNTY COMMITTEE ON AGING, 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 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, 2009, was \$ 701,194.

**GREENBRIER COUNTY COMMITTEE ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

Note 1. Summary of Significant Accounting Policies (Continued)

Donated Services

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

The Organization does business with two financial institutions and deposits are insured by FDIC insurance.

**GREENBRIER COUNTY COMMITTEE ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

Note 3. Grants Receivable

Grants receivable at September 30, 2009, consisted of the following:

Federal Title III-B	\$ 16,606
Federal Title III-C	9,168
Federal Title III-D	543
Federal Title III-E	4,376
LIFE Program	32,492
Lighthouse	19,212
Fair	2,692
Transportation	1,425

Total	\$ 86,514
	=====

Note 4. Property and Equipment

Property and equipment consisted of the following at September 30, 2009:

Land	\$ 100,000
Buildings	412,662
Vehicles	131,761
Equipment, furniture and fixtures	200,101

	844,524
Less accumulated depreciation	(343,370)

Net property and equipment	\$ 501,154
	=====

Note 5. Restrictions on Net Assets

There are no restricted net assets at September 30, 2009.

Note 6. Concentration

The Organization receives about 78 percent of its total support and revenues from various grants from the Federal and State governments.

**GREENBRIER COUNTY COMMITTEE ON AGING, INC.
NOTES TO FINANCIAL STATEMENTS (CONTINUED)**

Note 7. Contingent Liabilities

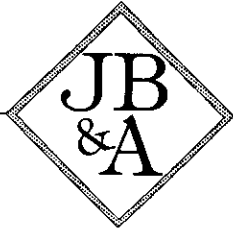
In the normal course of operations, the Organization receives grant funds from various Federal and State agencies. The grant programs are subject to audit by agents of the granting authority, the purpose of which is to ensure compliance with conditions precedent to the granting funds. Any liability for 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 Center does not provide post retirement health benefits. However, PEIA shows a liability of \$27,171 at September 30, 2009 for post retirement benefits. The Center does not expect to have to pay this liability.

Note 8. Subsequent Events

Management has evaluated subsequent event through March 19, 2010, the date on which the financial statements were available to be issued.

SUPPLEMENTAL INFORMATION



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INDEPENDENT AUDITORS' REPORT ON SUPPLEMENTAL INFORMATION

To the Board of Directors
Greenbrier County Committee on Aging, Inc.
Rupert, West Virginia

Our report on our audit of the basic financial statements of Greenbrier County Committee on Aging, Inc., for the year ended September 30, 2009 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 and Support and Schedule of Expenditures of State Awards are presented for the purpose of additional analysis and are not required parts 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
March 19, 2010

**GREENBRIER COUNTY COMMITTEE ON AGING, INC.
SCHEDULE OF REVENUES AND SUPPORT
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

	Title III-B	Title III-D	Title III-E	Title III-C	
				Congregate	Home Delivered
Federal financial assistance	\$ 51,840	\$ 3,773	\$ 23,298	\$ 41,314	\$ 93,492
Federal stimulus				8,774	7,974
State Grant	34,023	665	7,766	26,003	55,256
State LIFE allocated				14,600	59,274
Sliding scale fees			1,078		
Personal care					
Medicaid waiver fees					
Project income	2,323			19,228	23,992
Interest income					
Other					
Total Revenue and Support	88,186	4,438	32,142	109,919	239,988
Functional Expenses	88,186	4,438	32,142	90,336	206,630
Less: Depreciation					
Add: Capital Expenditures					
Total Expenditures	88,186	4,438	32,142	90,336	206,630
Net Revenue (Expenditures)	\$	\$	\$	\$ 19,583	\$ 33,358

**GREENBRIER COUNTY COMMITTEE ON AGING, INC.
SCHEDULE OF REVENUES AND SUPPORT (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2009**

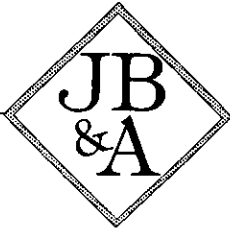
<u>Transportation</u>	<u>Personal Care</u>	<u>Direct LIFE</u>	<u>Community Partnership</u>	<u>LIEAP</u>	<u>Other</u>	<u>Total (Memorandum Only)</u>
\$	\$	\$	\$	\$ 5,800		\$ 219,517
21,450	117,003	161,646	41,117			16,748
	3,946	(77,820)				464,929
	10,103					11,181
	17,644					17,644
	32,612					32,612
						45,543
					341	341
	49,500			2,382	34,436	86,318
<u>21,450</u>	<u>230,808</u>	<u>83,826</u>	<u>41,117</u>	<u>8,182</u>	<u>34,777</u>	<u>894,833</u>
22,079	271,274	83,826	41,117	8,182	81,758	929,968
					(46,850)	(46,850)
<u>22,079</u>	<u>271,274</u>	<u>83,826</u>	<u>41,117</u>	<u>8,182</u>	<u>34,908</u>	<u>883,118</u>
<u>\$ (629)</u>	<u>\$ (40,466)</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$ (131)</u>	<u>\$ 11,715</u>

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

**GREENBRIER COUNTY COMMITTEE ON AGING, INC.
SCHEDULE OF EXPENDITURES OF STATE AWARDS
FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2009**

	<u>Grant Period</u>	<u>Grant Identificaiton Number</u>	<u>State Expenditures</u>
Direct Programs:			
WV Bureau of Senior Services			
			<u>\$ 41,117</u>
Community Partnership Grants			
			<u>41,117</u>
Total Direct Programs			
			<u>41,117</u>
Pass through Awards			
Upper Potomac Area Agency on Aging			
IIIB State	June 30, 2009	2912	34,023
IIIC-1	June 30, 2009	2912	26,003
IIIC-2	June 30, 2009	2912	55,256
IIID	June 30, 2009	2912	665
IIIE	June 30, 2009	2912	7,766
LIFE	June 30, 2009	2905	105,197
LIFE	June 30, 2010	21005	56,449
Lighthouse	June 30, 2009	2952	73,114
Lighthouse	June 30, 2010	21052	30,084
FAIR	June 30, 2009	2952	9,686
FAIR	June 30, 2010	21052	4,119
Transportation	June 30, 2009	2952	18,422
Transportation	June 30, 2010	21052	<u>3,028</u>
Total pass-through awards			
			<u>423,812</u>
TOTAL EXPENDITURES OF STATE AWARDS			<u><u>\$ 464,929</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
Greenbrier County Committee on Aging, Inc.
Rupert, West Virginia

We have audited the financial statements of Greenbrier County Committee on Aging, Inc. (a nonprofit organization) as of and for the year ended September 30, 2009, and have issued our report thereon dated March 19, 2010. 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 Greenbrier County Committee on Aging, 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 Greenbrier County Committee on Aging, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Greenbrier County Committee on Aging, 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.

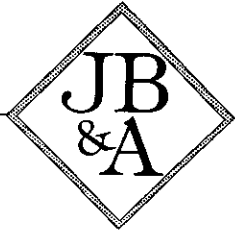
Compliance and Other Matters

As part of obtaining reasonable assurance about whether Greenbrier County Committee on Aging, 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 Greenbrier County Committee on Aging, Inc. in a separate letter dated March 19, 2010.

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
March 19, 2010



JOHN BURDETTE & ASSOCIATES

CERTIFIED PUBLIC ACCOUNTANTS

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MANAGEMENT LETTER

To the Senior Management and
The Board of Directors of
Greenbrier County Committee on Aging, Inc.
Rupert, West Virginia

In planning and performing our audit of the financial statements of Greenbrier County Committee on Aging, Inc. for the year ended September 30, 2009, 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 March 19, 2010, on the financial statements of Greenbrier County Committee on Aging, 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:

Accounts Receivable and Accounts Payable

It was noted during the audit that some of the accounting records were maintained on the cash basis. All receivables and payables should be booked in accordance with generally accepted accounting principals. We recommend that all payables and receivables be recorded at year end.

Program Expenditures

Expenditures should be maintained in the accounting records in a fashion to facilitate determining the total cost of each program for the Organization's fiscal year. This information is necessary to file complete and accurate final reports with grantor agencies and in the preparation of financial statements.

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

March 19, 2010