

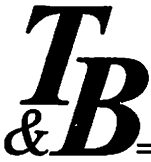
MARION COUNTY SENIOR CITIZENS, INC.

**INDEPENDENT AUDITOR'S REPORT AND
RELATED FINANCIAL STATEMENTS**

SEPTEMBER 30, 2015

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INDEPENDENT AUDITOR'S REPORT

The Board of Directors
Marion County Senior Citizens, Inc.
Fairmont, West Virginia

Report on the Financial Statements

We have audited the accompanying financial statement of Marion County Senior Citizens, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2015, 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 statements generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Marion County Senior Citizens, Inc. as of September 30, 2015, 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 Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedule of federal awards and schedule of state awards and other assistance are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated January 27, 2016, on our consideration of Marion County Senior Citizens, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Marion County Senior Citizens, Inc.'s internal control over financial reporting and compliance.

J. Schickel, Partner, PLLC

January 27, 2016

MARION COUNTY SENIOR CITIZENS, INC.
STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2015

ASSETS

Current Assets	
Cash and cash equivalents	\$ 177,499
Grants receivable	150,134
Prepaid expenses	<u>11,297</u>
	\$ 338,930
Capital assets, net	<u>1,403,004</u>
TOTAL ASSETS	<u>\$ 1,741,934</u>

LIABILITIES AND NET ASSETS

Current Liabilities	
Accounts payable	\$ 20,232
Accrued wages	44,417
Accrued taxes	16,707
Accrued compensated absences	<u>6,881</u>
Total liabilities	88,237
Net Assets	
Unrestricted	<u>1,653,697</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 1,741,934</u>

The accompanying independent auditor's report and notes are integral parts of this statement.

MARION COUNTY SENIOR CITIZENS, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2015

Revenue and Support

Federal Financial Assistance	\$ 332,261	
State grant allocations	508,775	
Community Partnership Income	79,458	
State Legislature funding	13,000	
Contributions	100,662	
Community Service Program	627,684	
Memberships	215	
Rental Income	12,155	
Case management	25,513	
Interest Income	1,042	
Gain (Loss) on disposal of assets	<u>2,290</u>	\$ 1,703,055

Expenses

Management and General		118,845	
Fundraising		4,692	
Program Services:			
Title III - B	\$ 185,090		
Title III - D	15,314		
Title III - E	45,934		
Title III - C	445,180		
Life	318,617		
Community Service Program	<u>590,954</u>	<u>1,601,089</u>	<u>1,724,626</u>
Change in net assets			(21,571)
Net assets - beginning			<u>1,675,268</u>
Net assets - ending			<u>\$ 1,653,697</u>

The accompanying independent auditor's report and notes are integral parts of this statement.

MARION COUNTY SENIOR CITIZENS, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	<u>Title</u> <u>III-B</u>	<u>Title</u> <u>III-D</u>	<u>Title</u> <u>III-E</u>	<u>Title</u> <u>III-C</u>	<u>Life</u>	<u>Community</u> <u>Service</u> <u>Programs</u>	<u>Total</u> <u>Program</u> <u>Service</u>	<u>Management</u> <u>and General</u>	<u>Fund-</u> <u>raising</u>	<u>Total</u> <u>Expenses</u>
Salaries and related expenses	\$ 132,717	\$ 10,981	\$ 32,938	\$ 319,213	\$ 228,461	\$ 423,739	\$ 1,148,049	\$ 24,950	\$ -	\$ 1,172,999
Food purchases	25,822	2,136	6,408	62,107	44,450	82,443	223,366	4,855	-	228,221
Telephone	453	37	112	1,089	779	1,446	3,916	86	-	4,002
Utilities	5,217	432	1,295	12,548	8,981	16,657	45,130	980	-	46,110
Printing and office supplies	843	70	209	2,027	1,451	2,691	7,291	157	-	7,448
Supplies	2,846	235	706	6,846	4,899	9,087	24,619	536	-	25,155
Repairs and maintenance	2,656	220	659	6,389	4,573	8,482	22,979	500	-	23,479
Accounting & legal fees	758	63	188	1,823	1,305	2,420	6,557	143	-	6,700
Travel	2,534	210	629	6,096	4,363	8,092	21,924	475	-	22,399
Automobile expense	5,951	492	1,477	14,313	10,244	18,999	51,476	1,118	-	52,594
Insurance	3,164	262	785	7,609	5,446	10,101	27,367	594	-	27,961
Fundraisers	-	-	-	-	-	-	-	-	4,692	4,692
Licenses and permits	544	45	135	1,308	936	1,736	4,704	102	-	4,806
Advertising and promotions	721	60	179	1,735	1,242	2,303	6,240	136	-	6,376
Postage	176	15	44	423	303	562	1,523	33	-	1,556
Training and development	174	14	43	419	300	556	1,506	32	-	1,538
Miscellaneous	514	42	127	1,235	884	1,640	4,442	97	-	4,539
Depreciation expense	-	-	-	-	-	-	-	84,051	-	84,051
Total expenses	\$ 185,090	\$ 15,314	\$ 45,934	\$ 445,180	\$ 318,617	\$ 590,954	\$ 1,601,089	\$ 118,845	\$ 4,692	\$ 1,724,626

The accompanying independent auditor's report and notes are integral parts of this statement.

MARION COUNTY SENIOR CITIZENS, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED SEPTEMBER 30, 2015

Cash Flows from Operating Activities	
Change in net assets	\$ (21,571)
Adjustments to reconcile change in net assets to cash provided by operating activities:	
Depreciation	84,051
Gain on sale of capital asset	(2,290)
(Increase) decrease in:	
Grants receivable	(67,340)
Accounts receivable	10,178
Prepaid expense	13,743
Increase (decrease) in:	
Accounts payable	(1,183)
Accrued wages	11,962
Accrued taxes	8,196
Accrued compensated absences	<u>(2,020)</u>
Net cash provided by operating activities	\$ 33,726
Cash Flows From Capital and Related Financing Activities	
Acquisition of capital assets	(55,864)
Proceeds from sale of capital asset	<u>2,290</u>
Net cash (used in) financing activities	<u>(53,574)</u>
Net (decrease) in cash	(19,848)
Cash at beginning of year	<u>197,347</u>
Cash at end of year	<u>\$ 177,499</u>

The accompanying independent auditor's report and notes are integral parts of this statement.

MARION COUNTY SENIOR CITIZENS, INC.
NOTES TO FINANCIAL STATEMENTS

1. Summary of Significant Accounting Policies

(a) Organization and Nature of Operations

Marion County Senior Citizens, Inc. (the Organization) provides a variety of social services to the elderly of Marion County, West Virginia. In-home care is provided to those Seniors that are otherwise unable to maintain independent living. Transportation throughout the local community as well as to and from the Senior Center is provided to those Seniors who require such services. The Organization is supported by various federal, state, and county governments in addition to contributions from Seniors and the local community.

(b) Basis of Accounting and Reporting

The financial statements of the Organization are prepared on the accrual basis of accounting and accordingly reflect all receivables, payables and other accruals.

Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used.

(c) Basis of Presentation

The financial statements are prepared in accordance with the recommendations of FASB Codification (ASC) 958-205, "Presentation of Financial Statements". Under ASC 958-205, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted, temporarily restricted, and permanently restricted.

(d) Estimates

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

(e) Income Tax Exemption

The Organization is a not-for-profit organization and is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code and, therefore, has no provision for federal income taxes.

The accompanying independent auditor's report is an integral part of these notes.

MARION COUNTY SENIOR CITIZENS, INC.
NOTES TO FINANCIAL STATEMENTS (CONT'D)

All required federal income tax returns for the Organization have been filed up to, and including the tax year ended September 30, 2014. The Organization's federal income tax returns for the years ending September 30, 2014, September 30, 2013 and September 30, 2012 remain subject to examination by the Internal Revenue Service ("IRS").

(f) Donated Services

Donated services are recognized as contributions in accordance with FASB Codification (ASC) 958-605, "Revenue Recognition", if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization. No services received by the Organization met these requirements.

(g) Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers cash to be cash and cash equivalents. Cash on hand and deposits with banking institutions are considered cash while short-term investments with an original maturity of not more than three months are considered cash equivalents.

Investment risk is categorized as follows:

Interest rate risk – The risk that changes in interest rates will adversely affect the fair value of an investment.

Credit risk – The risk that an issuer or other counterparty to an investment will not fulfill its obligations.

Custodial credit risk – The risk that, in the event of the failure of the counterparty to a transaction, the Organization will not be able to recover the value of investment or collateral securities that are in the possession of an outside party.

(h) Accounts Receivable and Grants Receivable

Uncollectible receivables are eliminated in the fiscal period that the receivables are actually determined to be uncollectible. Management has indicated that the accounts receivable and grants receivable, as shown in the accompanying financial statements, will be collected in full.

The accompanying independent auditor's report is an integral part of these notes.

**MARION COUNTY SENIOR CITIZENS, INC.
NOTES TO FINANCIAL STATEMENTS (CONT'D)**

(i) Capital Assets

Capital assets are recorded at cost with depreciation being calculated by the straight line method over the estimated useful lives of the assets as follows:

Land	None
Vehicles	5 years
Equipment	5-10 years
Buildings and improvements	15-40 years

(j) Compensated Absences

Amounts owed to employees for earned but unused vacation time are accrued as a liability in the statement of financial position. As of September 30, 2015, the Organization had \$6,881 in accrued compensated absences.

2. Deposits and Investments

The Organization's deposits and investments are categorized to give an indication of the level of risk assumed by the Organization at September 30, 2015. The categories are described as follows:

Category 1 - Insured or collateralized with securities held by the Organization or its agent in the Organization's name.

Category 2 - Collateralized with securities held by the pledging financial institution's trust department or agent in the Organization's name.

Category 3 - Uncollateralized.

Deposits

	<u>Bank</u> <u>Balance</u>	<u>1</u>	<u>Category</u> <u>2</u>	<u>3</u>	<u>Carrying</u> <u>Amount</u>
Cash	<u>\$ 207,575</u>	<u>\$ 207,575</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 177,499</u>

The accompanying independent auditor's report is an integral part of these notes.

**MARION COUNTY SENIOR CITIZENS, INC.
NOTES TO FINANCIAL STATEMENTS (CONTD)**

3. Grants Receivable

Grants receivable consists of the following:

Medicaid	\$ 57,051
Lighthouse	19,440
Nutrition - C1	2,172
Nutrition - C2	15,254
V.A. Payments	15,104
Title III B	9,452
Title III D	2,244
Life	8,671
Alzheimer's State	4,638
Case Management	6,823
Elder Abuse	1,285
SHINE	2,500
SHIP	<u>5,500</u>
	<u>\$ 150,134</u>

The accompanying independent auditor's report is an integral part of these notes.

**MARION COUNTY SENIOR CITIZENS, INC.
NOTES TO FINANCIAL STATEMENTS (CONT'D)**

4. Capital Assets

Capital asset activity for the year ended September 30, 2015 was as follows:

	<u>Beginning</u> <u>Balance</u>	<u>Additions</u>	<u>Dispositions</u>	<u>Ending</u> <u>Balance</u>
Non-Depreciable Assets				
Land	\$ 283,576	\$ -	\$ -	\$ 283,576
Construction in process	<u>72,279</u>	<u>-</u>	<u>72,279</u>	<u>-</u>
Total non-depreciable assets	<u>355,855</u>	<u>-</u>	<u>72,279</u>	<u>283,576</u>
Depreciable Assets				
Buildings and improvements	1,812,747	72,571	-	1,885,318
Vehicles	251,949	55,572	-	307,521
Equipment	<u>237,061</u>	<u>-</u>	<u>-</u>	<u>237,061</u>
Total depreciable assets	<u>2,301,757</u>	<u>128,143</u>	<u>-</u>	<u>2,429,900</u>
Less: Accumulated Depreciation				
Buildings and improvements	775,521	53,996	-	829,517
Vehicles	233,625	18,604	-	252,229
Equipment	<u>217,275</u>	<u>11,451</u>	<u>-</u>	<u>228,726</u>
Total accumulated depreciation	<u>1,226,421</u>	<u>84,051</u>	<u>-</u>	<u>1,310,472</u>
Total depreciable assets, net	<u>1,075,336</u>	<u>44,092</u>	<u>-</u>	<u>1,119,428</u>
Total capital assets, net	<u>\$ 1,431,191</u>	<u>\$ 44,092</u>	<u>\$ 72,279</u>	<u>\$ 1,403,004</u>

5. Retirement Program

All employees are eligible to be included in the Organization's retirement program. The defined-contribution plan establishes a simple individual retirement account for each participant. The Organization will match up to 4% of a participating employee's gross wages. The Organization contributed \$2,293 to the employees' retirement accounts during the fiscal year ending September 30, 2015.

The accompanying independent auditor's report is an integral part of these notes.

**MARION COUNTY SENIOR CITIZENS, INC.
NOTES TO FINANCIAL STATEMENTS (CONT'D)**

6. Operating Lease Income

The Organization rents a portion of the Center on a month to month basis and to the public for various events. Total rental income for the year ended September 30, 2015 was \$12,155.

7. Advertising Costs

The Organization expenses advertising costs as incurred. These costs were included in the financial statements and amounted to \$6,376 for the year ended September 30, 2015.

8. Labor Force Concentration

As of November 27, 2006, all non-administrative employees are members of a local union.

9. Concentration of Risks

The Organization receives a majority of its support from federal and state grants. Any significant reduction in the level of this support could have a material effect on the Organization's programs and activities.

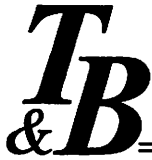
The Organization purchases meals for seniors from a single vendor. Any significant reduction in the availability or a significant increase in the cost of these goods from this vendor could have a material effect on the Organization's programs and activities.

The Organization is at risk of loss from various torts and suits and mitigates this risk by maintaining insurance with the West Virginia Board of Risk.

10. Subsequent Events

The Organization has considered all subsequent events through January 27, 2016, the date the financial statements were made available.

The accompanying independent auditor's report is an integral part of these notes.



**INDEPENDENT AUDITOR'S 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***

The Board of Directors
Marion County Senior Citizens, Inc.
Fairmont, West Virginia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Marion County Senior Citizens, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2015, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated January 27, 2016.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Marion County Senior Citizens, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Marion County Senior Citizens, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying schedule of findings and responses, we identified certain deficiencies in internal control that we consider to be material weaknesses.

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. We consider the deficiencies described in the accompanying schedule of findings and responses as items 2015-001 through 2015-002 to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Marion County Senior Citizens, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Marion County Senior Citizens, Inc.'s Response to Findings

Marion County Senior Citizens, Inc.'s responses to the findings identified in our audit are described in the accompanying schedule of findings and responses. Marion County Senior Citizens, Inc.'s responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Tutick + Bartlett, PLLC

January 27, 2016

**MARION COUNTY SENIOR CITIZENS, INC.
SCHEDULE OF FINDINGS AND RESPONSES
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

#2015-001 Segregation of Duties

Criteria: Analysis of the internal control system indicated a lack of segregation of duties.

Condition: Responsibility for approving, executing, and recording transactions and custody of the resulting asset arising from the transaction is not assigned to separate individuals.

Cause: Responsibilities of approval, execution, recording and custody are not distributed among the office staff to the best degree possible. However, we recognize that complete segregation of duties is not economically feasible.

Effect: Because of the failure to segregate duties, internal control elements do not reduce to a relatively low level the risk that irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Recommendation: Responsibilities of approval, execution, recording and custody should be distributed among the office staff to the best degree possible. We recommend that management and the Board of Director's provide oversight and independent review functions and to continue exercising due diligence and professional skepticism in relation to the Center's financial operations.

Entity's Response: This has been a finding each year of the audit and one that we are unable to correct due to the nature of the non-profit and not able to resolve due to the fact that it is not economically feasible at this time.

Status: This condition was reported in the prior year as audit finding 2014-001

#2015-002 Qualification and Knowledge

Criteria: Internal control should be implemented to the degree possible in recording the entity's financial transactions and the preparation of financial statements.

Condition: Analysis of the internal control system indicated a lack of particular skills, training, and knowledge in the recording of financial transactions or preparation of financial statements. More specifically, this should include all required financial statement presentations and all required financial statement note disclosures.

**MARION COUNTY SENIOR CITIZENS, INC.
SCHEDULE OF FINDINGS AND RESPONSES (CONTD)
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

Cause: Individuals responsible for the accounting and reporting function lack the particular skills, training, and knowledge to apply generally accepted accounting principles in recording the entity's financial transactions or preparing its financial statements.

Effect: Because of the lack of particular skills, training, and knowledge, internal control elements do not reduce to a relatively low level the risk that irregularities in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Recommendation: Individuals responsible for the accounting and reporting function should be trained to apply generally accepted accounting principles in recording the entity's financial transactions or preparing its financial statements. However, we recognize that providing this training is not economically feasible.

Entity's Response: The Organization has hired an individual with an accounting degree.

Status: This condition was reported in the prior year as audit finding 2014-002

**MARION COUNTY SENIOR CITIZENS, INC.
SCHEDULE OF FEDERAL AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

<u>Federal Grantor Program</u>	<u>Federal CFDA Number</u>	<u>Grantor Pass-through Number</u>	<u>Financial Awards Recognized</u>
U.S. Department of Health and Human Services			
Title III - B	93.044	T3 B/D/E 14-15	\$ 60,480
Title III - D	93.043	T3 B/D/E 14-15	1,685
Title III - E	93.052	T3 E 14-15	22,625
Title III - C	93.045	T3 C 14-15	243,686
Shine Grant	93.044	EA 2932	<u>3,785</u>
 Total Federal Funds			 <u>\$ 332,261</u>

The accompanying independent auditor's report and notes are integral parts of this schedule.

**MARION COUNTY SENIOR CITIZENS, INC.
 SCHEDULE OF STATE AWARDS AND OTHER ASSISTANCE
 FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2015**

State Grantor Program

<u>West Virginia Bureau of Senior Services Through the Bel-O-Mar Regional Council:</u>	<u>Award/Grant No.</u>	<u>Financial Awards Recognized</u>
LIFE	N/A	\$ 189,088
Lighthouse	N/A	192,428
Fair	N/A	49,767
State Matching Funds	N/A	<u>77,492</u>
 Total State Funds		 <u>\$ 508,775</u>

The accompanying independent auditor's report and notes are integral parts of this schedule.