

MASON COUNTY ACTION GROUP, INC.

Financial Statements

September 30, 2009

MASON COUNTY ACTION GROUP, INC.

Financial Statements

September 30, 2009

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ALICE M. HARRIS, CPA, A.C.

Independent Auditor's Report

Board of Directors

Mason County Action Group, Inc.:

I have audited the accompanying statement of financial position of Mason County Action Group, Inc., (a West Virginia non-profit corporation) as of September 30, 2009, and the related statements of activities, functional expenses, and cash flows for the year then ended. The financial statements are the responsibility of the Organization's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my 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 I 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. I believe that my audit provides a reasonable basis for my opinion.

In my opinion the financial statements referred to above present fairly, in all material respects, the financial position of Mason County Action Group, Inc., as of September 30, 2009, the changes in its net assets and its cash flows for the years then ended in conformity with accounting principals generally accepted in the United States of America.

In accordance with *Government Audit Standards*, I have also issued my report dated July 6, 2010 on my consideration of Mason County Action Group, Inc.'s internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of my audit.

Independent Auditor's Report, Continued

My audits were made for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedules of support, revenue and expenses (Schedule 1 through Schedule 4) are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Alice M. Harris, CPA

Alice M. Harris, CPA
July 6, 2010

MASON COUNTY ACTION GROUP, INC.
Notes to Financial Statements

NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Nature of Activities - The mission of Mason County Action Group, Inc., (a not-for-profit organization) is to provide services to low income individuals and families in Mason County, WV. The Organization also operates three senior citizens centers throughout Mason County.

Basis of Accounting - The financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with accounting principals generally accepted in the United States of America.

Basis of Presentation - The Organization has adopted the provisions of Statement of Financial Accounting Standards (SFAS) No. 117, *Financial Statements of Not-for-Profit Organizations*. Under SFAS No. 117, an organization is required to report information regarding its financial position and activities according to three classes of net assets as follows:

- . Unrestricted net assets - Net assets that are not subject to donor-imposed stipulations.
- . Temporarily restricted net assets - Net assets subject to donor-imposed stipulations that may or will be met either by actions of the organization and/or passage of time.
- . Permanently restricted net assets - Net assets subject to donor imposed stipulations that they be maintained permanently by the organization. Generally, the donors of the assets permit the organization to use all or part of the income earned on related investments for general or specific purposes.

Contributions – All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Amounts received that are restricted for future periods are reported as temporarily restricted or permanently restricted support that increases those net asset classes.

When a donor-stipulated time restriction ends or a purpose restriction is accomplished, then the restricted net assets are reclassified to unrestricted net assets and are reported in the statement of activities as net assets released from restriction.

Contributed Property and Equipment - Contributed property and equipment is recorded at fair value at the date of donation. If donors stipulate how long the assets must be used, then the contributions are recorded as temporarily restricted support. In the absence of such stipulations, contributions of property and equipment are recorded as unrestricted support.

Cash and Cash Equivalents - For purposes of the Statements of Cash Flows, Mason County Action Group, Inc., considers all highly-liquid investments purchased with maturities of three months or less to be cash and cash equivalents.

Income Tax Status - The Organization is exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code. In addition, the Organization qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2).

Advertising – It is the policy of Mason County Action Group, Inc. to expense all advertising costs as incurred.

Functional expenses – The Organization allocates its expenses on a functional basis among its various programs. Expenses that can be identified with a specific program are allocated according to their natural classification.

MASON COUNTY ACTION GROUP, INC.
Notes to Financial Statements, Continued

NATURE OF OPERATIONS AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICES, CONTINUED

Property and Equipment - All acquisitions of property and equipment and all expenditures for repairs, maintenance, renewals, and betterments that materially prolong the useful lives of assets are capitalized. Property and equipment are carried at cost or, if donated, at the approximate fair value at the date of donation. Depreciation is computed using the straight-line method over the following estimated useful lives:

	<u>Years</u>
Computer and office equipment	5 to 10
Furniture and fixtures	5 to 10
Buildings	27.5

Depreciation expense for the fiscal year ended September 30, 2009 was \$9,796.

The property, furniture and equipment acquired is owned by Mason County Action Group, Inc. while used in the program for which it was purchased or in future authorized programs. The funding sources, however, have a reversionary interest in the property, furniture and equipment purchased with grant funds; therefore, its disposition, as well as the ownership of any sale proceeds there from, is subject to funding source regulations.

Fair Value of Financial Instruments – Mason County Action Group, Inc. has a number of financial instruments, none of which are held for trading purposes. The Organization estimates that the fair value of all financial instruments at September 30, 2009 does not differ materially from the aggregate carrying values of its financial instruments recorded in the accompanying statements of financial position. The estimated fair value of all financial instruments has been determined by the Organization using available market information and appropriate valuation methodologies. Considerable judgment is necessarily required in interpreting market data to develop the estimates of fair value, and, accordingly, the estimates are not necessarily indicative of the amounts that the Organization could realize in a current market exchange.

Inventory – Inventory consists of raw food and supplies and are stated at the lower of cost or market determined by the first-in-first-out method.

USE OF 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 the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

CONCENTRATIONS OF RISK DISCLOSURE

The Organization is economically dependent on grants from various federal, state and local governments for the operation of their programs. The Organization's ability to receive these grants is somewhat dependent on the national, state and local economy.

MASON COUNTY ACTION GROUP, INC.
Notes to Financial Statements, Continued

ACCOUNTS AND GRANTS RECEIVABLE

The Organization operates in the Point Pleasant, WV area and receives support from various sources, substantially all of whom are local individuals or government agencies. The receivable balance as of September 30, 2009 is shown net of an allowance for uncollectible accounts totaling \$8,500.

Line of Credit

The Organization entered into a line of credit arrangement with a local bank. Outstanding balances are payable on demand and accrue interest at 5.5% for 2009. The note is secured by all assets of the Organization. As of September 30, 2009, outstanding balances on the line of credit totaled \$80,715.

Interest expense paid during the year ended September 30, 2009 totaled \$2,492.

ACCRUED ANNUAL LEAVE

Accrued annual leave includes all obligations for vacation leave at the current rate of employee pay. Employees vest in earned but unused vacation leave up to a maximum of 120 hours. At September 30, 2009 the liability for accrued annual leave totaled \$12,928.

CONTINGENT LIABILITIES

The Organization's programs are generally funded from federal, state, and local sources, principal of which are programs of the U.S. Department of Health and Human Services and the U.S. Department of Agriculture. Federal and state grants received for specific purposes are subject to audit and review by grantor agencies. Such audits and reviews could result in requests for reimbursements to grantor agencies for expenditures disallowed under the terms of the grants. The amount, if any, or expenditures which may be disallowed by grantor agencies totaled \$16,820 and is reported as a liability due to funding sources.

RISK MANAGEMENT

The Organization is exposed to various risks of loss related to torts, theft of, damage to, or destruction of assets, errors and omissions; injuries to employees; employees' health and life; and natural disasters. The Organization manages these risks of loss through the purchase of various insurance policies.

EVALUATION OF SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through July 6, 2010, the date which the financial statements were available to be issued.

ALICE M. HARRIS, CPA, A.C.

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
Mason County Action Group, Inc.

I have audited the financial statements of Mason County Action Group, Inc., (a nonprofit organization) as of and for the year ended September 30, 2009, and have issued my report thereon dated July 6, 2010. I conducted my 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

In planning and performing my audit, I considered Mason County Action Group's internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Mason County Action Group's internal control over financial reporting. Accordingly, I do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

My consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, I identified certain deficiencies in internal control over financial reporting that I consider to be significant deficiencies.

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. I consider the deficiencies described in the accompanying schedule of findings and questioned costs to be significant deficiencies in internal control over financial reporting.

**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, CONTINUED***

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.

My consideration of the 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 the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, I believe the all of the significant deficiencies described in the schedule of findings and questioned costs are material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Mason County Action Group, Inc.'s financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants 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 my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the audit committee, management, and state awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

Alice M. Harris, CPA

Alice M. Harris, CPA
July 6, 2010

MASON COUNTY ACTION GROUP, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2009

PART II FINANCIAL STATEMENT FINDINGS

2008-1 Bank Reconciliations (**Uncorrected from prior year**)

Condition: The Agency's operating bank accounts were not reconciled in a timely manner and the Agency was unsure of its actual cash balances for much of the fiscal year under audit. Additionally, the bank reconciliations are completed by the same individual who writes checks and records cash transactions in the general ledger.

Criteria: Cash account reconciliation helps to ensure that all cash activity has been properly recorded. Reconciliations prepared by an individual who is not involved in the cash receipts or disbursements process allows for improved segregation of duties and ultimately better internal accounting controls.

Effect: Because of the failure to complete bank reconciliations in a timely manner, the Agency runs the risk that financial reports do not reflect all of the cash activity of the Agency. Additionally, the risk of bank overdrafts and unnecessary fees is also increased.

Recommendation: All bank accounts should be reconciled within a few days of receipt of bank statements from the bank. The bank statement should be received unopened in the mail directly by an individual who is not involved in the receipt and disbursement of cash. The bank statement should be opened and its contents reviewed for reasonableness. Ideally, bank reconciliations should be prepared by an individual not involved in the cash receipts or disbursements and/or reviewed and approved by a management level official or Board member.

Agency Response: As of the date of this report, all accounts have been reconciled. The Project Administrator has been assigned the task of bank account reconciliations and is not involved in any financial aspects of the Agency. Completed reconciliations are reviewed by the Director and forwarded to the Fiscal Officer for final review and filing.

MASON COUNTY ACTION GROUP, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED
YEAR ENDED SEPTEMBER 30, 2009

2008-2 Reporting (**Uncorrected from prior year**)

Condition: During the course of the audit it was noted that financial reports required by the Metro Agency on Aging were not timely filed. Additionally, due to the number of audit corrections required, the reports which have been filed do not reconcile to the Agency's audited financial statements.

Criteria: Controls should be in place to ensure that all required reports are timely filed and that all required corrections to the general ledger are performed prior to completion of the financial reports so that accurate financial information is available to prepare the reports.

Effect: Failure to timely file the monthly reports means that the Agency is not in compliance with the terms of their grants agreements. As a result, grant awards may be delayed and the Agency's programs could be jeopardized.

Recommendation: The Executive Director and the Fiscal Officer should ensure that all accounts are reconciled in a timely manner so that the financial information available to complete grant reports is complete and accurate. The Agency should develop a calendar or tickler system indicating when reports are due. Additionally, one individual should be assigned the responsibility to ensure that the reports are submitted in a timely manner. This does not have to be the person preparing the return but someone needs to be responsible and held accountable for this task.

Agency Response: As stated, the Agency is in agreement with this finding. Our understanding was that the prior Executive Director was responsible for this task. When she suddenly resigned the former Assistant Director claimed no knowledge of reporting procedures and the Agency was left with no staff person who was knowledgeable or trained to prepare the reports. Since August 2009, the new Executive Director has assumed this responsibility and initially due to a lack of training and the backlog of unresolved issues was not able to meet the designated timelines. As of the date of this report, having gained training and insight into the grant reporting requirements and with the hiring of a knowledgeable Fiscal Officer to assume all other financial activities, the Executive Director is able to focus her attention on the grant reporting issues to meet deadlines and provide accurate financial information.

MASON COUNTY ACTION GROUP, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED
YEAR ENDED SEPTEMBER 30, 2009

PART II FINANCIAL STATEMENT FINDINGS, CONTINUED.

2009-1 Payroll Trust Tax Deposits

Condition: During the course of the audit it was noted that remittance of federal tax deposits for payment of federal income, social security and Medicare taxes withheld from employees was not being remitted to the federal government in a timely manner.

Criteria: The Internal Revenue Service requires that amounts withheld from employees for federal payroll taxes be timely remitted to the federal government, generally within 3 days following the date payroll is paid.

Effect: Failure to timely pay payroll tax deposits resulted in penalties and interest totaling \$11,248 in the fiscal year ended September 30, 2009. In addition to financial penalties, civil and criminal penalties may be imposed on any employee, officer, or director who is involved in the failure to timely pay the taxes.

Recommendation: Amounts withheld from employees for federal, social security, Medicare and state income taxes do not belong to the Agency and should never be used to meet other financial obligations. All tax deposits and payroll tax returns should be timely filed.

Agency Response: As of the date of this report, all payroll tax deposits and liabilities have been paid and required reports have been filed. Currently, each payroll tax deposit is paid at the time of each payroll generation.

MASON COUNTY ACTION GROUP, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED
YEAR ENDED SEPTEMBER 30, 2009

2009-2 Record Retention

Condition: During the course of the audit it was noted that copies of invoices supporting expenditures and other records could not be easily located.

Criteria: Controls should be in place to ensure that invoices and other documents supporting cash disbursements are retained and filed in a manner that they may be easily located when needed.

Effect: Without an effective filing system, the agency may be unable to locate invoices supporting expenditures which may result in potential questioned costs. Although all invoices were subsequently found or copies obtained, they were not readily available when requested and the Agency's filing system appeared to be haphazard at best.

Recommendation: The Agency should develop a filing system which ensures all invoices are filed and retained. Original invoices should not be removed from the assigned filing cabinets by anyone other than the Fiscal Officer. If an invoice needs to be reviewed or is needed for some other reason, the Fiscal Officer should make a copy and return the original invoice to the filing cabinet.

Agency Response: As of the date of this report, the new Fiscal Officer is responsible for filing and retention of all invoices and has established a systematic method to accomplish this task.

MASON COUNTY ACTION GROUP, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS, CONTINUED
YEAR ENDED SEPTEMBER 30, 2009

2009-3 Medicaid Program Compliance

Condition: During a recent compliance audit of the Medicaid Program conducted by the West Virginia Department of Health and Human Services several deficiencies in the internal controls over the operation of the Medicaid program were identified. Among the deficiencies noted were Registered Nurse assessments not being performed in the patient's home, improper signatures on plan of care, and nursing assessments that did not coordinate with PCMEA.

Criteria: Compliance with Medicaid requirements is the responsibility of all employees who are providing services within that program. Managers and supervisors need to ensure that all employees are properly trained and adequately supervised while performing their specified duties.

Effect: Billing's totaling \$6,295 were disallowed by Medicaid officials and must be repaid.

Recommendation: Additional training should be provided to any and all employees working within the Medicaid program to ensure that they are fully aware of Medicaid rules and regulations. Additionally, the nurse supervisor must take greater care to ensure that patient plan of care documents are properly prepared, reviewed and signed.

Agency Response: As of the date of this report, all documentation related to this subject is periodically reviewed by an in-house staff member. Follow up courtesy phone calls are made to each client and weekly assessment schedules are provided to the Project Administrator. A follow up review of assessment findings is conducted by the Project Administrator and a nurse.

Schedule of Support, Revenue and Expenses - Senior Services
Year ended September 30, 2009

	Title III B Senior Services	Title III D Medical Info. & Management	Title III E Caregiver Services	Totals
Support and revenue:				
Federal grant awards	\$ -	1,305	6,204	7,509
State grant awards	-	-	-	-
Program income	3,383	-	197	3,580
Contributions	-	-	-	-
Funraising	-	-	-	-
In-kind matching revenues	-	95	845	940
Other revenues	-	-	-	-
Total support & revenue	3,383	1,400	7,246	12,029
Expenses:				
Salaries and benefits	1,642	782	3,460	5,884
Office supplies, printing & postage	-	223	1,200	1,423
Utilities	1,210	-	-	1,210
Travel and meetings	-	-	-	-
Transportation	-	-	-	-
Food and disposable supplies	-	-	-	-
Legal and professional	-	-	-	-
Repairs and maintenance	-	-	-	-
Insurance	-	-	-	-
Other expenses	209	15	94	318
In-kind match	-	95	845	940
Depreciation	-	-	-	-
Total direct expenses	3,061	1,115	5,599	9,775
Indirect cost allocation	-	847	649	1,496
Total expenses	3,061	1,962	6,248	11,271
Net program income (loss)	322	(562)	998	758

See accompanying notes to financial statements.

MASON COUNTY ACTION GROUP, INC.
Schedule of Support, Revenue and Expenses - In Home Services
Year ended September 30, 2009

	General	Case Management	In-Home Services	Homemaker	L.I.F.E Grant	Personal Care	Private Pay	Veteran's Admin.	Totals
Support and revenue:									
Federal grant awards	\$ -	-	-	-	-	-	-	-	-
Other grants and fees	-	16,442	109,100	251,593	119,812	142,735	4,845	28,639	673,166
Program income	-	-	6,167	1,381	-	4,923	-	-	12,471
Contributions	9,061	-	-	-	-	-	-	-	9,061
Funraising	548	-	-	-	-	-	-	-	548
In-kind matching revenues	-	-	-	-	-	-	-	-	-
Other income	798	59	-	-	-	-	-	-	857
Total support & revenue	10,407	16,501	115,267	252,974	119,812	147,658	4,845	28,639	696,103
Expenses:									
Salaries and benefits	-	18,110	113,130	172,424	31,712	124,533	6,275	17,699	483,883
Office supplies, printing & postage	-	23	-	258	22,439	170	-	-	22,890
Utilities	-	314	319	370	13,812	355	-	-	15,170
Travel and meetings	-	-	54	1,681	20,114	527	-	-	22,376
Transportation	-	-	-	-	1,320	-	-	-	1,320
Food and disposable supplies	-	-	-	-	64	-	-	-	64
Legal and professional	-	-	-	-	3,000	-	-	-	3,000
Repairs and maintenance	-	40	-	-	3,230	252	-	-	3,522
Insurance	-	-	-	-	2,870	-	-	-	2,870
Other expenses	-	-	8	432	1,573	3,950	40	-	6,003
In-kind match	-	-	-	-	-	-	-	-	-
Depreciation	-	-	-	-	-	-	-	-	-
Total direct expenses	-	18,487	113,511	175,165	100,134	129,787	6,315	17,699	561,098
Indirect cost allocation	-	3,831	22,531	34,992	23,300	26,728	1,451	3,149	115,982
Total expenses	-	22,318	136,042	210,157	123,434	156,515	7,766	20,848	677,080
Net program income (loss)	10,407	(5,817)	(20,775)	42,817	(3,622)	(8,857)	(2,921)	7,791	19,023

See accompanying notes to financial statements

MASON COUNTY ACTION GROUP, INC.
Schedule of Support, Revenue and Expenses - Nutrition Programs
Year ended September 30, 2009

	Title III C	Totals
Support and revenue:		
Federal grant awards	\$ 168,930	168,930
State grant awards	12,419	12,419
Program income	25,172	25,172
Contributions	24,297	24,297
Funraising	5,600	5,600
In-kind matching revenues	-	-
Other income	-	-
Total support & revenue	236,418	236,418
Expenses:		
Salaries and benefits	79,857	79,857
Office supplies, printing & postage	6,504	6,504
Utilities	603	603
Travel and meetings	39	39
Transportation	-	-
Food and disposable supplies	135,873	135,873
Legal and professional	-	-
Repairs and maintenance	4,026	4,026
Insurance	-	-
Other expenses	1,787	1,787
In-kind match	1,682	1,682
Depreciation	-	-
Total direct expenses	230,371	230,371
Indirect cost allocation	17,658	17,658
Total expenses	248,029	248,029
Net program income (loss)	(11,611)	(11,611)

See accompanying notes to financial statements.

MASON COUNTY ACTION GROUP, INC.
Schedule of Support, Revenue and Expenses - Transportation Programs
Year ended September 30, 2009

	Transportation CSBG	Title III B	Transportation Other	Totals
Support and revenue:				
Federal grant awards	\$ -	33,650	-	33,650
State grant awards	25,690	13,495	12,237	51,422
Program income	-	2,458	-	2,458
Contributions	-	-	-	-
Funraising	-	-	-	-
In-kind matching revenues	-	3,306	-	3,306
Other revenues	-	-	-	-
Total support & revenue	25,690	52,909	12,237	90,836
Expenses:				
Salaries and benefits	4,069	31,058	23,145	58,272
Office supplies, printing & postage	43	1,579	2,314	3,936
Utilities	-	17,706	688	18,394
Travel and meetings	200	-	29	229
Transportation	-	-	1,510	1,510
Food and disposable supplies	-	-	-	-
Legal and professional	-	-	-	-
Repairs and maintenance	-	151	-	151
Insurance	-	300	-	300
Other expenses	-	116	427	543
In-kind match	279	3,306	-	3,585
Depreciation	-	-	-	-
Total direct expenses	4,591	54,216	28,113	86,920
Indirect cost allocation	772	10,677	-	11,449
Total expenses	5,363	64,893	28,113	98,369
Net program income (loss)	20,327	(11,984)	(15,876)	(7,533)

See accompanying notes to financial statements.

MASON COUNTY ACTION GROUP, INC.**Statement of Activities****Year ended September 30, 2009**

	Unrestricted	Temporarily Restricted	Permanently Restricted	Total
Increases in Net Assets:				
Federal grant awards	\$ 210,089	-	-	210,089
Other grants and fees	737,007	-	-	737,007
Program income	43,681	-	-	43,681
Contributions	33,358	-	-	33,358
Funraising	6,148	-	-	6,148
In-kind revenues	4,246	-	-	4,246
Other income	857	-	-	857
Total increases in net assets	1,035,386	-	-	1,035,386
Decreases in Net Assets:				
Program expenses:				
In-Home services	561,098	-	-	561,098
Nutrition	230,371	-	-	230,371
Transportation	86,920	-	-	86,920
Senior services	9,775	-	-	9,775
Total program expenses	888,164	-	-	888,164
Supporting services:				
Management , general and fundraising	153,354	-	-	153,354
Total decreases in net assets	1,041,518	-	-	1,041,518
Change in net assets	(6,132)	-	-	(6,132)
Net assets, beginning of year	134,998	-	-	134,998
Net assets, end of year	\$ 128,866	-	-	128,866

See accompanying notes to financial statements.