



Certified Public Accountants, A.C.

MASON COUNTY ACTION GROUP, INC.
Regular Audit
For the Years Ended September 30, 2018 and 2017

313 Second St.
Marietta, OH 45750
740 373 0056

1907 Grand Central Ave.
Vienna, WV 26105
304 422 2203

150 W. Main St., #A
St. Clairsville, OH 43950
740 695 1569

1310 Market St., #300
Wheeling, WV 26003
304 232 1358

749 Wheeling Ave., #300
Cambridge, OH 43725
740 435 3417

MASON COUNTY ACTION GROUP, INC.

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INDEPENDENT AUDITOR'S REPORT

July 31, 2019

Mason County Action Group, Inc.
PO Box 12
Point Pleasant, WV 25550

To the Board of Directors:

Report on the Financial Statements

We have audited the accompanying financial statements of **Mason County Action Group, Inc.**, (a non-profit organization) (the Organization) which comprise the statements of financial position as of September 30, 2018 and 2017, and the related statements of activities, functional expenses and cash flows for the years 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 audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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Auditor's Responsibility (Continued)

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 Organization'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 Organization'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 Mason County Action Group, Inc. as of September 30, 2018 and 2017, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedules of support, revenues and expenses, and schedule of federal and state awards (pages 12-17) 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 July 31, 2019, on our consideration of the Organization'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 Organization's internal control over financial reporting and compliance.



Perry and Associates
Certified Public Accountants, A.C.
Marietta, Ohio

MASON COUNTY ACTION GROUP, INC.
STATEMENTS OF FINANCIAL POSITION
SEPTEMBER 30, 2018 AND 2017

	2018	2017
ASSETS		
Current Assets:		
Cash and cash equivalents	\$ 135,315	\$ 142,547
Accounts receivable, net	153,490	167,488
Inventory	2,356	3,675
Prepaid expenses	16,007	9,817
Total current assets	307,168	323,527
Property and equipment:		
Land	6,800	6,800
Buildings	135,804	135,804
Equipment	126,665	126,665
Vehicles	143,388	143,388
Leasehold improvements	139,661	139,661
Total property & equipment	552,318	552,318
Less accumulated depreciation	(453,163)	(416,434)
Net property & equipment	99,155	135,884
Total assets	\$ 406,323	\$ 459,411
 LIABILITIES AND NET ASSETS		
Current liabilities:		
Accounts payable	\$ 12,583	\$ 15,208
Accrued payroll and related taxes	41,365	47,246
Accrued annual leave	30,263	60,959
Total current liabilities	84,211	123,413
Total liabilities	84,211	123,413
Net assets:		
Unrestricted	322,112	335,998
Total net assets	322,112	335,998
Total liabilities and net assets	\$ 406,323	\$ 459,411

The accompanying notes are an integral part of the financial statements.

MASON COUNTY ACTION GROUP, INC.
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2017

	2018	2017
Support and Revenue:		
Federal grant awards	\$ 152,159	\$ 159,549
Other grants and fees	1,143,503	1,294,525
Program income	51,209	51,201
Fundraising	6,578	8,050
In-kind revenues	28,744	28,996
Other income	61,511	30,596
Total support and revenue	1,443,704	1,572,917
Expenses:		
Program expenses:		
In-Home services	843,938	995,854
Senior Services	76,784	97,641
Nutrition	266,103	265,631
Transportation	28,026	11,057
Total program expenses	1,214,851	1,370,183
Supporting services:		
Management and general	239,161	261,904
Fundraising	3,634	1,732
Total supporting services	242,795	263,636
Total expenses	1,457,646	1,633,819
Change in net assets	(13,942)	(60,902)
Net assets, beginning of year (restated, Note 8)	336,054	396,900
Net assets, end of year	\$ 322,112	\$ 335,998

The accompanying notes are an integral part of the financial statements.

**MASON COUNTY ACTION GROUP, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2018**

	IN - HOME SERVICES	SENIOR SERVICES	NUTRITION	TRANSPORTATION	TOTAL PROGRAM EXPENSES	MANAGEMENT & GENERAL	FUNDRAISING	TOTAL MGMT/GENERAL FUNDRAISING	TOTAL EXPENSES
EXPENSES									
SALARIES & BENEFITS	\$ 788,469	\$ 7,002	\$ 117,581	\$ 23,784	\$ 936,836	\$ 166,361	\$ -	\$ 166,361	\$ 1,103,197
OFFICE SUPPLIES, PRINTING & POSTAGE	6,777	1,886	-	222	8,885	2,876	-	2,876	11,761
UTILITIES	7,244	24,180	-	-	31,424	7,960	-	7,960	39,384
TRAVEL AND MEETINGS	21,234	366	-	-	21,600	2,076	-	2,076	23,676
REPAIRS & MAINTENANCE	80	5,202	-	-	5,282	1,865	-	1,865	7,147
FUEL & MAINTENANCE	1,132	-	6,806	2,126	10,064	1,208	-	1,208	11,272
FOOD, DISPOSABLES, ETC.	-	-	110,006	-	110,006	-	-	-	110,006
LEGAL & PROFESSIONAL	-	-	-	-	-	7,048	-	7,048	7,048
IN-KIND MATCH	3,577	6,257	18,910	-	28,744	-	-	-	28,744
DEPRECIATION	-	-	-	-	-	36,729	-	36,729	36,729
OTHER EXPENSES	15,425	31,891	12,800	1,894	62,010	13,038	3,634	16,672	78,682
TOTAL EXPENSES	\$ 843,938	\$ 76,784	\$ 266,103	\$ 28,026	\$ 1,214,851	\$ 239,161	\$ 3,634	\$ 242,795	\$ 1,457,646

The accompanying notes are an integral part of the financial statements.

**MASON COUNTY ACTION GROUP, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2017**

	IN - HOME SERVICES	SENIOR SERVICES	NUTRITION	TRANSPORTATION	TOTAL PROGRAM EXPENSES	MANAGEMENT & GENERAL	FUNDRAISING	TOTAL MGMT/GENERAL FUNDRAISING	TOTAL EXPENSES
EXPENSES									
SALARIES & BENEFITS	\$ 931,148	\$ 24,255	\$ 122,121	\$ 8,191	\$ 1,085,715	\$ 168,159	\$ -	\$ 168,159	\$ 1,253,874
OFFICE SUPPLIES, PRINTING & POSTAGE	8,898	4,124	895	550	14,467	3,047	-	3,047	17,514
UTILITIES	8,638	18,739	2,309	354	30,040	8,934	-	8,934	38,974
TRAVEL AND MEETINGS	23,521	345	-	-	23,866	2,440	-	2,440	26,306
REPAIRS & MAINTENANCE	1,081	157	420	252	1,910	4,555	-	4,555	6,465
FUEL & MAINTENANCE	548	6,796	1,764	770	9,878	1,157	-	1,157	11,035
FOOD, DISPOSABLES, ETC.	-	-	115,798	-	115,798	-	-	-	115,798
LEGAL & PROFESSIONAL	-	-	-	-	-	7,768	-	7,768	7,768
IN-KIND MATCH	3,571	6,344	19,081	-	28,996	-	-	-	28,996
DEPRECIATION	-	-	-	-	-	43,609	-	43,609	43,609
OTHER COSTS	18,449	36,881	3,243	940	59,513	22,235	1,732	23,967	83,480
TOTAL EXPENSES	\$ 995,854	\$ 97,641	\$ 265,631	\$ 11,057	\$ 1,370,183	\$ 261,904	\$ 1,732	\$ 263,636	\$ 1,633,819

The accompanying notes are an integral part of the financial statements.

MASON COUNTY ACTION GROUP, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30, 2018 AND 2017

	2018	2017
Cash flows from operating activities:		
Change in net assets	\$ (13,942)	\$ (60,902)
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	36,729	43,609
(Increase) decrease in:		
Accounts receivable	13,998	(11,069)
Inventory	1,319	575
Prepaid expenses	(6,190)	6,943
Increase (decrease) in:		
Accounts payable	(2,625)	4,752
Accrued payroll and related taxes	(5,825)	(249)
Accrued annual leave	(30,696)	38,426
Due to funding source	-	(1,194)
Net cash provided (used) by operating activities	(7,232)	20,891
Increase (decrease) in cash and cash equivalents	(7,232)	20,891
Cash and cash equivalents, beginning of year	142,547	121,656
Cash and cash equivalents, end of year	\$ 135,315	\$ 142,547

The accompanying notes are an integral part of the financial statements.

MASON COUNTY ACTION GROUP, INC.
Notes to the Financial Statements
For the Years Ended September 30, 2018 and 2017

NOTE 1: NATURE OF OPERATIONS

The mission of Mason County Action Group, Inc. (the 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.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The financial statements of the Organization have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Revenues are reported in the year earned. Costs and expenses are charged against revenues in the year to which the cost is applicable.

Basis of Presentation

The Organization has adopted the provisions Financial Accounting Standards Codification 958-205 (FASC 958-205), *Not-for-Profit Entities, Presentation of Financial Statements*. Under FASC 958-205, 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

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support depending on the existence and/or nature of any donor restrictions. Restricted net assets are reclassified to unrestricted net assets upon satisfaction of time or purpose restrictions.

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, the Organization considers all unrestricted highly liquid investments with an initial maturity of three months or less to be cash equivalents.

Advertising

It is the policy of the Organization to expense all advertising costs as incurred. Advertising expense for the years ended September 30, 2018 and 2017 was \$0 and \$0, respectively.

MASON COUNTY ACTION GROUP, INC.
Notes to the Financial Statements (Continued)
For the Years Ended September 30, 2018 and 2017

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Functional Allocation of Expenses

The costs of providing the various programs and other activities have been summarized on a functional basis in the Statements of Functional Expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

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.

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).

Accounting principles generally accepted in the United States require management to evaluate tax positions taken by the Organization and recognize a tax liability (or asset) if the Organization has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service (IRS). Management has analyzed the tax positions taken by the Organization, and has concluded that as of September 30, 2018, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Organization is subject to routine audits by taxing jurisdictions, however, there are currently no audits for any tax periods in progress. The Organization's Federal Return of Organization Exempt from Income Tax (federal Form 990) for 2015, 2016 and 2017 are subject to examination by the IRS, generally for three years after they were filed.

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	3 to 10
Furniture and fixtures	5 to 10
Buildings	27.5

Depreciation expense for the years ended September 30, 2018 and 2017 was \$36,729 and \$43,609, respectively.

MASON COUNTY ACTION GROUP, INC.
Notes to the Financial Statements (Continued)
For the Years Ended September 30, 2018 and 2017

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Fair Value of Financial Instruments

The Organization 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, 2018 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.

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.

Accounts Receivable

Accounts receivable consist of private pay, Medicaid and grants. The Organization determines an allowance for uncollectable receivables based on historical activity.

	<u>2018</u>	<u>2017</u>
Accounts receivable	\$ 182,010	\$ 196,008
Allowance for uncollectable accounts	<u>(28,520)</u>	<u>(28,520)</u>
Accounts receivable, net	<u>\$ 153,490</u>	<u>\$ 167,488</u>

NOTE 3: CONCENTRATION OF RISK

The Organization maintains its cash at two financial institutions located in Point Pleasant, West Virginia. Accounts at the institutions are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At September 30, 2018 and 2017, the Organization's entire cash balance was insured.

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

NOTE 4: LINE OF CREDIT

The Organization entered into a line of credit arrangement with a local financial institution. Outstanding balances are payable on demand and accrue interest at 5.25% for 2018. The note is secured by all assets of the Organization. As of September 30, 2018, there were no outstanding balances.

Interest expense paid during the year ended September 30, 2018 and 2017 totaled \$0 and \$0, respectively.

MASON COUNTY ACTION GROUP, INC.
Notes to the Financial Statements (Continued)
For the Years Ended September 30, 2018 and 2017

NOTE 5: 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 maximum of 120 hours. At September 30, 2018 and 2017 the liability for accrued annual leave totaled \$30,263 and \$60,959, respectively.

NOTE 6: CONTINGENT LIABILITIES

The Organization's programs are generally funded by 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, of expenditures which may be disallowed by grantor agencies cannot be determined at this time, although management believes such amounts, if any, to be immaterial.

NOTE 7: 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.

NOTE 8: RESTATEMENT OF NET POSITION

In the prior year, the Organization voided a check for \$56. As a result, beginning net position has been restated as follows:

Net position as previously reported at September 30, 2017	\$	335,998
Voided Check		56
Net position as restated September 30, 2017	\$	336,054

The comparative information for 2017 presented in these financial statements has not been restated due to the immateriality of the adjustment.

NOTE 9: SUBSEQUENT EVENTS

The Organization has evaluated subsequent events through July 31, 2019, the date which the financial statements were available to be issued, and has determined that no material subsequent events have occurred.

MASON COUNTY ACTION GROUP, INC.
SCHEDULE OF SUPPORT, REVENUE AND EXPENSES - IN-HOME PROGRAMS
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	CASE MANAGEMENT	HOMEMAKER	PERSONAL CARE	TITLE III B PERSONAL CARE/ HOMEMAKER	TITLE III E IN-HOME RESPIRE	LIGHTHOUSE	FAIR	LIFE LIGHTHOUSE FAIR III B PC & HM	VETERANS	PRIVATE PAY IN-HOME	TOTAL
REVENUE											
FEDERAL GRANT	\$ -	\$ -	\$ -	\$ 10,404	\$ 8,708	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 19,112
STATE GRANT	20,903	382,719	324,690	5,355	-	93,174	34,957	82,512	7,551	-	951,861
IN-KIND	-	-	-	-	3,577	-	-	-	-	-	3,577
COST SHARE	-	-	-	-	-	16,756	5,247	-	-	4,256	26,259
TOTAL REVENUE	20,903	382,719	324,690	15,759	12,285	109,930	40,204	82,512	7,551	4,256	1,000,809
SUPPORT - OTHER PROGRAMS: TO/(FROM)	-	-	-	767	-	79,844	1,901	(82,512)	-	-	-
TOTAL REVENUE & SUPPORT	20,903	382,719	324,690	16,526	12,285	189,774	42,105	-	7,551	4,256	1,000,809
EXPENSES											
SALARIES & BENEFITS	9,190	289,150	259,648	10,840	6,749	153,968	51,045	-	5,279	2,600	788,469
OFFICE SUPPLIES, PRINTING & POSTAGE	504	1,465	2,219	-	6	1,572	823	-	188	-	6,777
UTILITIES	512	1,697	2,177	-	-	1,378	903	-	577	-	7,244
TRAVEL AND MEETINGS	-	7,056	6,353	133	-	6,400	1,226	-	46	20	21,234
BUILDING REPAIRS & MAINTENANCE	3	16	28	-	-	19	10	-	4	-	80
VEHICLE FUEL & MAINTENANCE	-	444	688	-	-	-	-	-	-	-	1,132
IN-KIND	-	-	-	-	3,577	-	-	-	-	-	3,577
OTHER EXPENSES	963	3,746	6,277	-	11	2,585	1,519	-	324	-	15,425
TOTAL EXPENSES	11,172	303,574	277,390	10,973	10,343	165,922	55,526	-	6,418	2,620	843,938
NET INCOME (LOSS)	\$ 9,731	\$ 79,145	\$ 47,300	\$ 5,553	\$ 1,942	\$ 23,852	\$ (13,421)	\$ -	\$ 1,133	\$ 1,636	\$ 156,871

MASON COUNTY ACTION GROUP, INC.
SCHEDULE OF SUPPORT, REVENUE AND EXPENSES - NUTRITION PROGRAMS
FOR THE YEAR ENDED SEPTEMBER 30, 2018

	TITLE III C 1	TITLE III C 2	LIFE III C 1 & III C 2	TOTAL
REVENUE				
FEDERAL GRANT	\$ 39,186	\$ 60,106	\$ -	\$ 99,292
STATE GRANT	27,741	50,899	44,247	122,887
IN-KIND	3,687	15,223	-	18,910
COST SHARE	7,789	16,315	-	24,104
DONATIONS	-	582	-	582
TOTAL REVENUE	78,403	143,125	44,247	265,775
SUPPORT - OTHER PROGRAMS: TO/(FROM)	8,725	35,522	(44,247)	-
TOTAL REVENUE & SUPPORT	87,128	178,647	-	265,775
EXPENSES				
SALARIES AND BENEFITS	59,786	57,795	-	117,581
OFFICE SUPPLIES, PRINTING & POSTAGE	-	-	-	-
UTILITIES	-	-	-	-
TRAVEL & MEETINGS	-	-	-	-
BUILDING REPAIRS & MAINTENANCE	-	-	-	-
VEHICLE FUEL & MAINTENANCE	-	6,806	-	6,806
FOOD, DISPOSABLES	46,420	63,586	-	110,006
IN-KIND	3,687	15,223	-	18,910
OTHER EXPENSES	6,760	6,040	-	12,800
TOTAL EXPENSES	116,653	149,450	-	266,103
NET INCOME (LOSS)	\$ (29,525)	\$ 29,197	\$ -	\$ (328)

MASON COUNTY ACTION GROUP, INC.
 SCHEDULE OF SUPPORT, REVENUE AND EXPENSES - TRANSPORTATION PROGRAMS
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	III B TRANSPORTATION	TOTAL
REVENUE		
FEDERAL GRANT	\$ 21,093	\$ 21,093
STATE GRANT	6,088	6,088
IN-KIND	-	-
COST SHARE	846	846
TOTAL REVENUE & SUPPORT	28,027	28,027
EXPENSES		
SALARIES AND BENEFITS	23,784	23,784
OFFICE SUPPLIES, PRINTING & POSTAGE	222	222
UTILITIES	-	-
BUILDING REPAIR & MAINTENANCE	-	-
VEHICLE FUEL & MAINTENANCE	2,126	2,126
IN-KIND	-	-
OTHER EXPENSES	1,894	1,894
TOTAL EXPENSES	28,026	28,026
NET INCOME (LOSS)	\$ 1	\$ 1

MASON COUNTY ACTION GROUP, INC.
SCHEDULE OF SUPPORT, REVENUE AND EXPENSES - SENIOR SERVICE PROGRAMS
FOR THE YEAR SEPTEMBER 30, 2018

	TITLE III B - SR SVCS	TITLE III D	LIFE	SHIP/SMP	TOTAL
REVENUE					
FEDERAL GRANT	\$ 3,770	\$ 2,392	\$ -	\$ 6,500	\$ 12,662
STATE GRANT	1,185	144	61,338	-	62,667
IN-KIND	5,835	422	-	-	6,257
COST SHARE	-	-	-	-	-
TOTAL REVENUE & SUPPORT	10,790	2,958	61,338	6,500	81,586
EXPENSES					
SALARIES & BENEFITS	3,044	1,915	-	2,043	7,002
OFFICE SUPPLIES, PRINTING & POSTAGE	246	132	1,373	135	1,886
UTILITIES	-	-	24,101	79	24,180
TRAVEL & MEETINGS	-	314	3	49	366
BUILDING REPAIRS & MAINTENANCE	1	-	5,201	-	5,202
VEHICLE FUEL & MAINTENANCE	-	-	-	-	-
IN-KIND	5,835	422	-	-	6,257
OTHER EXPENSES	1,664	175	29,840	212	31,891
TOTAL EXPENSES	10,790	2,958	60,518	2,518	76,784
NET INCOME (LOSS)	\$ -	\$ -	\$ 820	\$ 3,982	\$ 4,802

MASON COUNTY ACTION GROUP, INC.
 SCHEDULE OF SUPPORT, REVENUE AND EXPENSES - MANAGEMENT & GENERAL
 FOR THE YEAR ENDED SEPTEMBER 30, 2018

	MANAGEMENT & GENERAL	FUNDRAISING	TOTAL
REVENUE			
FEDERAL GRANTS	\$ -	\$ -	\$ -
STATE GRANTS	-	-	-
FUNDRAISING	-	6,578	6,578
DONATIONS	60,911	-	60,911
OTHER REVENUE	18	-	18
TOTAL REVENUE & SUPPORT	60,929	6,578	67,507
EXPENSES			
SALARIES & BENEFITS	166,361	-	166,361
OFFICE SUPPLIES, PRINTING & POSTAGE	2,876	-	2,876
UTILITIES	7,960	-	7,960
TRAVEL AND MEETINGS	2,076	-	2,076
BUILDING REPAIRS & MAINTENANCE	1,865	-	1,865
VEHICLE FUEL & MAINTENANCE	1,208	-	1,208
LEGAL & PROFESSIONAL	7,048	-	7,048
DEPRECIATION	36,729	-	36,729
OTHER EXPENSES	13,038	3,634	16,672
TOTAL EXPENSES	239,161	3,634	242,795
NET INCOME (LOSS)	\$ (178,232)	\$ 2,944	\$ (175,288)

MASON COUNTY COMMUNITY ACTION GROUP, INC.
 SCHEDULE OF FEDERAL AND STATE AWARDS
 SEPTEMBER 30, 2018 AND 2017

GRANTOR	CFDA NUMBER	TERM	FEDERAL AWARD	STATE AWARD	TOTAL FEDERAL & STATE AWARD	IN-KIND MATCH	TOTAL AWARD	TOTAL EXPENSES
METRO AREA AGENCY ON AGING								
TITLE III B	93.044	10/01/2017 - 09/30/2018	\$ 35,267	\$ 12,627	\$ 47,894	\$ 5,835	\$ 53,729	\$ 53,730
TITLE III C	93.045	10/01/2017 - 09/30/2018	105,040	78,640	183,680	18,910	202,590	202,590
TITLE III D	93.043	10/01/2017 - 09/30/2018	2,392	144	2,536	422	2,958	2,958
TITLE III E	93.052	10/01/2017 - 09/30/2018	8,708	-	8,708	3,577	12,285	12,285
LIFE		07/01/2017 - 06/30/2018	-	180,712	180,712	-	180,712	180,712
LIFE		07/01/2018 - 06/30/2019	-	180,712	180,712	-	180,712	5,283
LIGHTHOUSE & FAIR IN HOME		07/01/2017 - 06/30/2018	-	148,077	148,077	-	148,077	148,077
LIGHTHOUSE & FAIR IN HOME		07/01/2018 - 06/30/2019	-	148,077	148,077	-	148,077	64,992
TOTAL			\$ 151,407	\$ 748,989	\$ 900,396	\$ 28,744	\$ 929,140	\$ 670,627



313 Second St.
Marietta, OH 45750
740 373 0056

1907 Grand Central Ave.
Vienna, WV 26105
304 422 2203

150 W. Main St., Suite A
St. Clairsville, OH 43950
740 695 1569

1310 Market St., Suite 300
Wheeling, WV 26003
304 232 1358

749 Wheeling Ave., Suite 300
Cambridge, OH 43725
740 435 3417

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

July 31, 2019

Mason County Action Group, Inc.
PO Box 12
Point Pleasant, WV 25550

To the Board of Directors:

We have audited 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, the financial statements of **Mason County Action Group, Inc.**, (a non-profit organization) (the Organization), which comprise the statement of financial position as of September 30, 2018, 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 July 31, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Organization'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 the Organization's internal control. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control.

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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Organization'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*.

We noted a certain matter not requiring inclusion in this report that we reported to the Organization's management in a separate letter dated July 31, 2019.

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.



Perry and Associates
Certified Public Accountants, A.C.
Marietta, Ohio