



**MASON COUNTY ACTION GROUP, INC.
REGULAR AUDIT
FOR THE YEARS ENDED SEPTEMBER 30, 2024 AND 2023**

MASON COUNTY ACTION GROUP, INC.

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INDEPENDENT AUDITOR'S REPORT

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

To the Board of Directors:

Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the 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, 2024 and 2023, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, except for the effects on the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of Mason County Action Group, Inc. as of September 30, 2024 and 2023, 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.

Basis for Qualified Opinion

Mason County Action Group, Inc. has excluded, from property and equipment in the accompanying statements of financial position, certain assets that were purchased with grant funds that, in our opinion, should be capitalized in accordance with accounting principles generally accepted in the United States of America. We are unable to fully determine the effect on the statements of financial position resulting from the exclusion of these assets.

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Mason County Action Group and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for one year after the date that the financial statements are issued.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Organization's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

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, revenue and expenses, and schedule of federal and state awards (pages 13-18) 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 April 30, 2025, on our consideration of the Organization's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely 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 the effectiveness of the Organization's 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

April 30, 2025

MASON COUNTY ACTION GROUP, INC.
STATEMENTS OF FINANCIAL POSITION
SEPTEMBER 30, 2024 AND 2023

	2024	2023
ASSETS		
Current Assets:		
Cash and cash equivalents	\$ 834,316	\$ 911,937
Accounts receivable, net	194,122	157,741
Inventory	5,515	4,599
Prepaid expenses	23,036	21,926
Total current assets	1,056,989	1,096,203
Property and equipment:		
Land	6,800	6,800
Buildings	-	135,804
Equipment	111,706	119,681
Vehicles	110,268	110,268
Leasehold improvements	129,254	132,254
Total property & equipment	358,028	504,807
Less accumulated depreciation	(351,228)	(474,808)
Net property & equipment	6,800	29,999
Total assets	\$ 1,063,789	\$ 1,126,202
LIABILITIES AND NET ASSETS		
Current liabilities:		
Accounts payable	\$ 13,465	\$ 2,562
Accrued payroll and related taxes	39,748	39,615
Accrued annual leave	29,291	33,432
Total current liabilities	82,504	75,609
Total liabilities	82,504	75,609
Net assets:		
Without donor restrictions	981,285	1,050,593
Total net assets	981,285	1,050,593
Total liabilities and net assets	\$ 1,063,789	\$ 1,126,202

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, 2024 AND 2023

	2024	2023
Support and Revenue:		
Federal grant awards	\$ 103,677	\$ 145,344
State grant awards	1,238,643	1,492,530
Program income	24,714	30,371
Fundraising	1,185	2,024
In-kind revenues	25,630	23,812
Cost Share	9,690	15,866
Donations	8,076	8,469
Other income	53,943	4,001
Total support and revenue	1,465,558	1,722,417
Expenses:		
Program expenses:		
In-Home services	784,181	810,736
Senior Services	188,511	157,623
Nutrition	306,586	396,874
Transportation	17,732	43,621
Total program expenses	1,297,010	1,408,854
Supporting services:		
Management and general	237,807	186,212
Fundraising	49	1,516
Total supporting services	237,856	187,728
Total expenses	1,534,866	1,596,582
Change in net assets	(69,308)	125,835
Net assets, beginning of year	1,050,593	924,758
Net assets, end of year	\$ 981,285	\$ 1,050,593

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, 2024**

	IN-HOME SERVICES	SENIOR SERVICES	NUTRITION	TRANSPORTATION	TOTAL PROGRAM EXPENSES	MANAGEMENT & GENERAL	FUNDRAISING	TOTAL MGMT/GENERAL	TOTAL EXPENSES
EXPENSES									
SALARIES & BENEFITS	\$ 733,994	\$ 82,855	\$ 98,826	\$ 11,790	\$ 927,465	\$ 139,619	\$ -	\$ 139,619	\$ 1,067,084
OFFICE SUPPLIES, PRINTING & POSTAGE	19,118	12,092	507	1,077	32,794	3,106	-	3,106	35,900
FUNDRAISING	-	-	-	-	-	-	49	49	49
UTILITIES	4,276	28,987	9,269	416	42,948	1,187	-	1,187	44,135
TRAVEL AND MEETINGS	17,122	113	-	-	17,235	(279)	-	(279)	16,956
REPAIRS & MAINTENANCE	-	10,317	-	-	10,317	76,432	-	76,432	86,749
FUEL & MAINTENANCE	-	517	16,731	4,175	21,423	775	-	775	22,198
FOOD, DISPOSABLES, ETC.	-	-	155,393	-	155,393	-	-	-	155,393
IN-KIND MATCH	-	6,376	19,254	-	25,630	-	-	-	25,630
DEPRECIATION	-	-	-	-	-	1,305	-	1,305	1,305
OTHER EXPENSES	9,671	47,254	6,606	274	63,805	15,662	-	15,662	79,467
TOTAL EXPENSES	\$ 784,181	\$ 188,511	\$ 306,586	\$ 17,732	\$ 1,297,010	\$ 237,807	\$ 49	\$ 237,856	\$ 1,534,866

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, 2023**

	IN-HOME SERVICES	SENIOR SERVICES	NUTRITION	TRANSPORTATION	TOTAL PROGRAM EXPENSES	MANAGEMENT & GENERAL	FUNDRAISING	TOTAL MGMT/GENERAL	TOTAL EXPENSES
EXPENSES									
SALARIES & BENEFITS	\$ 763,983	\$ 82,508	\$ 118,261	\$ 36,278	\$ 1,001,030	\$ 150,151	\$ -	\$ 150,151	\$ 1,151,181
OFFICE SUPPLIES, PRINTING & POSTAGE	12,528	6,782	6,705	1,816	27,831	(148)	-	(148)	27,683
FUNDRAISING	-	-	-	-	-	-	1,516	1,516	1,516
UTILITIES	2,989	24,981	9,856	440	38,266	4,283	-	4,283	42,549
TRAVEL AND MEETINGS	17,961	117	19	-	18,097	1,372	-	1,372	19,469
REPAIRS & MAINTENANCE	-	2,238	-	-	2,238	-	-	-	2,238
FUEL & MAINTENANCE	-	1,060	21,074	4,737	26,871	9,533	-	9,533	36,404
FOOD, DISPOSABLES, ETC.	-	-	209,114	-	209,114	-	-	-	209,114
IN-KIND MATCH	-	6,180	17,631	-	23,811	-	-	-	23,811
DEPRECIATION	-	-	-	-	-	7,165	-	7,165	7,165
OTHER EXPENSES	13,275	33,757	14,214	350	61,596	13,856	-	13,856	75,452
TOTAL EXPENSES	\$ 810,736	\$ 157,623	\$ 396,874	\$ 43,621	\$ 1,408,854	\$ 186,212	\$ 1,516	\$ 187,728	\$ 1,596,582

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, 2024 AND 2023

	2024	2023
Cash flows from operating activities:		
Change in net assets	\$ (69,308)	\$ 125,835
Adjustments to reconcile change in net assets to net cash provided (used) by operating activities:		
Depreciation	1,305	7,165
(Gain) on sale of building	(52,316)	-
(Increase) decrease in:		
Accounts receivable	(36,381)	114,175
Inventory	(916)	(1,583)
Prepaid expenses	(1,110)	3,426
Increase (decrease) in:		
Accounts payable	10,903	(22,406)
Accrued payroll and related taxes	133	(3,008)
Accrued annual leave	(4,141)	1,942
Net cash provided (used) by operating activities	(151,831)	225,546
Cash flows from investing activities		
Proceeds from sale of building	74,210	-
Net cash used in investing activities	74,210	-
Increase (decrease) in cash and cash equivalents	(77,621)	225,546
Cash and cash equivalents, beginning of year	911,937	686,391
Cash and cash equivalents, end of year	\$ 834,316	\$ 911,937

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, 2024 and 2023

NOTE 1: NATURE OF OPERATIONS

The mission of Mason County Action Group, Inc. (the Organization) is to provide services to senior citizens and low-income individuals in Mason County, WV. The Organization operates two senior citizens centers within 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, except for property and equipment purchased with grant funds. 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 two classes of net assets as follows:

- . Net assets without donor restrictions – Net assets that are not subject to or are no longer subject to donor-imposed stipulations.

- . Net assets with donor restrictions – Net assets subject to donor-imposed time and/or purpose restrictions.

Contributions

Contributions received are recorded as with donor restrictions or without donor restrictions depending on the existence and/or nature of any donor restrictions. Net assets with donor restrictions are reclassified to net assets without donor restrictions upon satisfaction of time or purpose restrictions.

Contributed Property and Equipment

Contributed property and equipment are 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 net assets with donor restrictions. In the absence of such stipulations, contributions of property and equipment are recorded as net assets without donor restrictions.

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 expenses for the years ended September 30, 2024 and 2023 were \$515 and \$220, respectively.

Inventory

Inventory consists of raw food and supplies and are stated at the net realizable value determined by the first-in-first-out method.

MASON COUNTY ACTION GROUP, INC.
Notes to the Financial Statements (Continued)
For the Years Ended September 30, 2024 and 2023

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. The financial statements report certain categories of expenses that are attributable to more than one grant or program. Therefore, these expenses require allocation on a reasonable basis that is consistently applied.

Methods of Allocations (2 examples):

Costs that benefit more than one grant or program are allocated to those programs as based on the ratio of each program's administrative staff to the total of all such administrative staff. Costs that benefit all programs will be allocated based on the ratio of each program's administrative staff to the total administrative staff.

Costs that benefit all grants or programs will be allocated based on the ratio of square footage used by each grant or program to total square footage as calculated.

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, 2024, 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 2021, 2022, and 2023 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. Property and equipment purchased with grant funds are expensed. 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 expenses for the years ended September 30, 2024 and 2023 were \$1,305 and \$7,165, respectively.

MASON COUNTY ACTION GROUP, INC.
Notes to the Financial Statements (Continued)
For the Years Ended September 30, 2024 and 2023

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

	2024	2023
Accounts receivable	\$ 222,642	\$ 186,261
Allowance for uncollectable accounts	(28,520)	(28,520)
Accounts receivable, net	\$ 194,122	\$ 157,741

NOTE 3: LIQUIDITY AND AVAILABILITY OF RESOURCES

The Organization's financial assets available within one year of the statement of financial position date for general expenditure are as follows:

	2024	2023
Cash and cash equivalents	\$ 834,316	\$ 911,937
Grants and other receivables	194,122	157,741
Financial assets available within one year	\$ 1,028,438	\$ 1,069,678

As part of the Organization's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

NOTE 4: 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, 2024 and 2023, 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 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, 2024 and 2023 the liability for accrued annual leave totaled \$29,291 and \$33,432, respectively.

MASON COUNTY ACTION GROUP, INC.
Notes to the Financial Statements (Continued)
For the Years Ended September 30, 2024 and 2023

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.

MASON COUNTY ACTION GROUP, INC.
SCHEDULE OF SUPPORT, REVENUE AND EXPENSES - IN-HOME PROGRAMS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	MEDICAID CASE MANAGEMENT	MEDICAID WAIVER	MEDICAID PERSONAL CARE	LIGHTHOUSE	FAIR	LIFE LIGHTHOUSE & FAIR	TOTAL
REVENUE							
STATE GRANT	\$ 68,329	\$ 425,931	\$ 171,534	\$ 74,755	\$ 36,846	\$ 2,049	\$ 779,444
COST SHARE	-	-	-	6,622	3,068	-	9,690
OTHER REVENUE	-	-	260	-	-	-	260
TOTAL REVENUE	68,329	425,931	171,794	81,377	39,914	2,049	789,394
EXPENSES							
SALARIES & BENEFITS	18,304	403,612	185,012	94,579	32,487	-	733,994
OFFICE SUPPLIES, PRINTING & POSTAGE	1,300	5,611	6,630	4,514	1,063	-	19,118
UTILITIES	272	1,317	1,591	891	205	-	4,276
TRAVEL AND MEETINGS	622	10,456	3,168	2,336	540	-	17,122
OTHER EXPENSES	885	6,900	1,349	437	100	-	9,671
TOTAL EXPENSES	21,383	427,896	197,750	102,757	34,395	-	784,181
NET INCOME (LOSS)	\$ 46,946	\$ (1,965)	\$ (25,956)	\$ (21,380)	\$ 5,519	\$ 2,049	\$ 5,213

MASON COUNTY ACTION GROUP, INC.
SCHEDULE OF SUPPORT, REVENUE AND EXPENSES - NUTRITION PROGRAMS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	TITLE III C 1	TITLE III C 2	LIFE III C 1 & III C 2	TOTAL
REVENUE				
FEDERAL GRANT	\$ 26,731	\$ 61,400	\$ -	\$ 88,131
STATE GRANT	38,886	126,536	34,827	200,249
IN-KIND	4,043	15,211	-	19,254
PROGRAM INCOME	9,275	14,849	-	24,124
DONATIONS	222	2,504	-	2,726
OTHER REVENUE	-	619	-	619
TOTAL REVENUE & SUPPORT	79,157	221,119	34,827	335,103
EXPENSES				
SALARIES AND BENEFITS	27,596	71,230	-	98,826
OFFICE SUPPLIES, PRINTING & POSTAGE	169	338	-	507
UTILITIES	6,575	2,694	-	9,269
TRAVEL & MEETINGS	-	-	-	-
VEHICLE FUEL & MAINTENANCE	-	16,731	-	16,731
FOOD, DISPOSABLES	27,056	128,337	-	155,393
IN-KIND	4,043	15,211	-	19,254
OTHER EXPENSES	3,251	3,355	-	6,606
TOTAL EXPENSES	68,690	237,896	-	306,586
NET INCOME (LOSS)	\$ 10,467	\$ (16,777)	\$ 34,827	\$ 28,517

MASON COUNTY ACTION GROUP, INC.
SCHEDULE OF SUPPORT, REVENUE AND EXPENSES - TRANSPORTATION PROGRAMS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	III B TRANSPORTATION	TOTAL
REVENUE		
FEDERAL GRANT	\$ 1,393	\$ 1,393
STATE GRANT	15,749	15,749
PROGRAM INCOME	590	590
TOTAL REVENUE & SUPPORT	17,732	17,732
EXPENSES		
SALARIES AND BENEFITS	11,790	11,790
OFFICE SUPPLIES, PRINTING & POSTAGE	1,077	1,077
UTILITIES	416	416
VEHICLE FUEL & MAINTENANCE	4,175	4,175
OTHER EXPENSES	274	274
TOTAL EXPENSES	17,732	17,732
NET INCOME (LOSS)	\$ -	\$ -

MASON COUNTY ACTION GROUP, INC.
SCHEDULE OF SUPPORT, REVENUE AND EXPENSES - SENIOR SERVICE PROGRAMS
FOR THE YEAR SEPTEMBER 30, 2024

	TITLE III B				
	SR SVCS	LIFE	SHIP/SMP	TOTAL	
REVENUE					
FEDERAL GRANT	\$ 3,653	\$ -	\$ 10,500	\$ 14,153	
STATE GRANT	12,903	154,708	-	167,611	
IN-KIND	6,376	-	-	6,376	
TOTAL REVENUE & SUPPORT	22,932	154,708	10,500	188,140	
EXPENSES					
SALARIES & BENEFITS	10,172	64,008	8,675	82,855	
OFFICE SUPPLIES, PRINTING & POSTAGE	862	9,464	1,766	12,092	
UTILITIES	4,306	24,681	-	28,987	
TRAVEL & MEETINGS	-	-	113	113	
BUILDING REPAIRS & MAINTENANCE	-	10,317	-	10,317	
VEHICLE FUEL & MAINTENANCE	-	517	-	517	
IN-KIND	6,376	-	-	6,376	
OTHER EXPENSES	1,217	46,037	-	47,254	
TOTAL EXPENSES	22,933	155,024	10,554	188,511	
NET INCOME (LOSS)	\$ (1)	\$ (316)	\$ (54)	\$ (371)	

MASON COUNTY ACTION GROUP, INC.
SCHEDULE OF SUPPORT, REVENUE AND EXPENSES - MANAGEMENT & GENERAL
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	MANAGEMENT & GENERAL	FUNDRAISING	TOTAL
REVENUE			
STATE GRANTS	\$ 75,590	\$ -	\$ 75,590
FUNDRAISING	-	1,185	1,185
DONATIONS	5,350	-	5,350
OTHER REVENUE	53,064	-	53,064
TOTAL REVENUE & SUPPORT	134,004	1,185	135,189
EXPENSES			
SALARIES & BENEFITS	139,619	-	139,619
OFFICE SUPPLIES, PRINTING & POSTAGE	3,106	-	3,106
FUNDRAISING	-	49	49
UTILITIES	1,187	-	1,187
TRAVEL AND MEETINGS	(279)	-	(279)
BUILDING REPAIRS & MAINTENANCE	76,432	-	76,432
VEHICLE FUEL & MAINTENANCE	775	-	775
DEPRECIATION	1,305	-	1,305
OTHER EXPENSES	15,662	-	15,662
TOTAL EXPENSES	237,807	49	237,856
NET INCOME (LOSS)	\$ (103,803)	\$ 1,136	\$ (102,667)

MASON COUNTY COMMUNITY ACTION GROUP, INC.
SCHEDULE OF FEDERAL AND STATE AWARDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

GRANTOR	AL 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	10/01/2023 - 09/30/2024	\$ 6,154	\$ 27,544	\$ 33,698	\$ 6,376	\$ 40,074	\$ 41,074
TITLE III C	93.045	10/01/2023 - 09/30/2024	93,381	160,172	253,553	19,254	272,807	272,807
LIFE		07/01/2023 - 06/30/2024	-	180,906	180,906	-	180,906	180,906
LIFE		07/01/2024 - 06/30/2025	-	180,906	180,906	-	180,906	40,429
LIGHTHOUSE & FAIR IN HOME		07/01/2023 - 06/30/2024	-	150,202	150,202	-	150,202	150,202
LIGHTHOUSE & FAIR IN HOME		07/01/2024 - 06/30/2025	-	150,202	150,202	-	150,202	29,275
TOTAL			\$ 99,535	\$ 849,932	\$ 949,467	\$ 25,630	\$ 975,097	\$ 714,693



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

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, 2024, 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 April 30, 2025, wherein we modified our opinion for 2024 due to not following GAAP in relation to property and equipment purchased with grant funds.

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) as a basis for designing 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings as item 2024-001 that we consider to be a material weakness.

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 financial statements. 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*.

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

April 30, 2025

MASON COUNTY ACTION GROUP

SCHEDULE OF FINDINGS
FOR THE YEARS ENDED SEPTEMBER 30, 2024 AND 2023

FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS

FINDING NUMBER 2024-001

MATERIAL WEAKNESS

Capital Asset Policy

The Organization should develop and implement written policies and procedures for identifying and recording capital assets. This policy should, at a minimum: define capital assets; establish capitalization thresholds (which may vary depending on the type of asset), useful lives, method of depreciation, and methods to be used in tracking capital asset additions and disposals; outline procedures for assigning assets to programs, and identifying the information which must be maintained for each asset for reporting in the Organization's financial statements.

Per CFR (Code of Federal Regulations) Section 200:

200.12 Capital Assets

Capital assets means tangible or intangible assets used in operations having a useful life of more than one year which are capitalized in accordance with GAAP. Capital assets include:

(a) Land, buildings (facilities), equipment, and intellectual property (including software) whether acquired by purchase, construction, manufacture, lease-purchase, exchange, or through capital leases; and

(b) Additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations or alterations to capital assets that materially increase their value or useful life (not ordinary repairs and maintenance).

200.13 Capital Expenditures

Capital expenditures means expenditures to acquire capital assets or expenditures to make additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations, or alterations to capital assets that materially increase their value or useful life.

The Organization's Board approved a cost allocation plan in which the cost of equipment, furniture, computers, and computer software are expensed directly to grants or programs if readily available. Costs for these items that benefit more than one grant or program will be allocated to those programs as based on the ratio of each grant's or program's administrative staff to the total of all such administrative staff. Also included in the new cost allocation plan is the organization's new policy on depreciation expense, which states that depreciated equipment and other items in past years will remain on the depreciation schedule until the depreciation is expended. The Organization will no longer depreciate equipment or items when the equipment or items are acquired with grant monies and will be expended in the same year. These policy changes are not in accordance with *Generally Accepted Accounting Principles*.

We recommend the Organization develop and implement written capital asset policies, procedures and depreciation in accordance with *Generally Accepted Accounting Principles*. This will ensure that similar transactions are treated consistently, accounting principles used are proper, records are produced in the form desired by management, and that amounts recorded on the Organization's financial statements are complete and accurate.

Management's Response – We did not receive a response from Management to this finding.

**MASON COUNTY ACTION GROUP
MASON COUNTY**

**SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEARS ENDED DECEMBER 31, 2024 AND 2023**

Finding Number	Finding Summary	Status	Additional Information
2023-001	Capital Asset Policy	Not Corrected	Repeated as Finding 2024-001