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Certified Public Accountants, A.C.

**THE COUNCIL OF SENIOR TYLER COUNTIANS, INC.
MIDDLEBOURNE, WV
Regular Audit
For the Year Ended September 30, 2015**

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THE COUNCIL OF SENIOR TYLER COUNTIANS, INC.

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INDEPENDENT AUDITOR'S REPORT

May 6, 2016

The Council of Senior Tyler Countians, Inc.
P.O. Box 68
Middlebourne, WV 26149

To the Board of Directors:

Report on the Financial Statements

We have audited the accompanying financial statements of **The Council of Senior Tyler Countians, Inc.**, (a non-profit organization) (the Council) which comprise the statement of financial position as of September 30, 2015, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our 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.

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 Council'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 Council'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.



Auditor's Responsibility (Continued)

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 The Council of Senior Tyler Countians, Inc. as of September 30, 2015, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The Federal Awards and State Awards and Other Assistance Schedules on pages 11-12 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 May 6, 2016, on our consideration of the Council'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 Council's internal control over financial reporting and compliance.



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

THE COUNCIL OF SENIOR TYLER COUNTIANS, INC.
STATEMENT OF FINANCIAL POSITION
AS OF SEPTEMBER 30, 2015

	2015
ASSETS	
Current Assets:	
Cash and Cash Equivalents	\$ 159,383
Grants Receivable	50,830
Prepaid Expenses	10,374
Total Current Assets	220,587
Property, Plant and Equipment:	
Land	82,013
Land Improvements	86,828
Buildings	419,443
Equipment	175,955
Vehicles	222,722
Accumulated Depreciation	(456,421)
Total Property, Plant and Equipment	530,540
TOTAL ASSETS	\$ 751,127
LIABILITIES	
Current Liabilities:	
Accounts Payable	\$ 12,391
Accrued Liabilities	50,551
Current Portion of Long-Term Debt	12,805
Total Current Liabilities	75,747
Long-Term Liabilities:	
Long-Term Debt, Less Current Portion	-
Total Long-Term Liabilities	-
TOTAL LIABILITIES	75,747
NET ASSETS	
Unrestricted	675,380
TOTAL NET ASSETS	675,380
TOTAL LIABILITIES AND NET ASSETS	\$ 751,127

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

THE COUNCIL OF SENIOR TYLER COUNTIANS, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2015

	2015
SUPPORT AND REVENUES:	
Support:	
Federal	\$ 31,411
Medicaid	77,005
Waiver	229,251
LIFE	199,657
Lighthouse	77,792
Alzheimers	54,424
VA	22,448
Title III-B	14,592
Title III-C	80,598
Other State	19,783
Local Grants	32,000
Contributions	62,405
Special Event Fundraising	1,961
Total Support	903,327
Revenues:	
Rental Income	34,400
Interest Income	101
Total Revenues	34,501
TOTAL SUPPORT AND REVENUES	937,828
EXPENSES:	
Program Services:	
Title III-B	50,832
Title III-C	132,999
VA	20,601
Medicaid	75,746
Waiver	208,160
LIFE	160,623
Alzheimers	65,135
Lighthouse	78,221
Other Programs	38,460
Total Program Services	830,777
Support Services:	
Management and General	76,733
Total Expenses	907,510
Change in Net Assets	30,318
Net Assets - Beginning of Year	645,062
Net Assets - End of Year	\$ 675,380

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

**THE COUNCIL OF SENIOR TYLER COUNTIANS, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

	2015
Cash Flows from Operating Activities:	
Change in Net Assets	\$ 30,318
Adjustments to Reconcile Change in Net Position to Cash Provided (Used) by Operating Activities:	
Depreciation	61,625
(Increase) Decrease in Grants Receivable	9,390
(Increase) Decrease in Prepaid Expenses	667
Increase (Decrease) in Accounts Payable	10,243
Increase (Decrease) in Accrued Liabilities	21
Net Cash Provided (Used) by Operating Activities:	112,264
Cash Flows from Investing Activities:	
Purchase of Property and Equipment	(85,185)
(Increase) Decrease in Short-Term Investments	13,315
Net Cash Provided (Used) by Investing Activities:	(71,870)
Cash Flows from Financing Activities:	
Principal Payments on Long-Term Debt	(18,504)
Net Cash Provided (Used) by Financing Activities:	(18,504)
Net Increase (Decrease) in Cash and Cash Equivalents	21,890
Cash and Cash Equivalents as of Beginning of Year	137,492
Cash and Cash Equivalents as of End of Year	\$ 159,382
Supplemental Cash Flows Information:	
Interest Paid	\$ 1,175

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

**THE COUNCIL OF SENIOR TYLER COUNTIANS, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

	-----Program Services-----									Support Services	Total
	Title IIIB	Title IIIC	VA	Medicaid	Waiver	LIFE	Alzheimers	Lighthouse	Other Programs	Management & General	
Salaries and Wages	\$ 22,873	\$ 56,341	\$ 16,027	\$ 53,664	\$ 154,967	\$ 99,949	\$ 49,797	\$ 58,424	\$ 27,540	\$ (688)	\$ 538,894
Payroll Taxes and Fringes	5,677	10,701	2,577	9,723	22,921	24,797	8,254	9,775	3,107	15,000	112,532
Travel and Training	135	198	116	2,083	2,387	6,144	1,010	2,577	280	388	15,318
Printing and Supplies	4,345	2,295	162	362	2,358	1,198	366	460	697	(2,775)	9,468
Communication and Utilities	1,940	6,084	621	2,825	5,685	8,555	2,005	2,403	3,288	-	33,406
Other Expenses	635	565	70	151	2,319	1,101	244	435	2,937	4,278	12,735
Food Purchases	-	40,335	-	-	-	2,087	-	-	13	-	42,435
Disposable Products	4	3,743	2	9	63	318	6	8	-	-	4,153
Transportation Expenses	8,961	3,105	-	-	16	3,814	-	-	1	(2,677)	13,220
Interest Expense	-	-	-	-	-	-	-	-	-	1,175	1,175
Professional Fees	-	-	-	2,528	5,822	-	-	-	-	-	8,350
Repairs and Maintenance	2,263	1,956	160	704	2,652	2,750	496	628	106	8,513	20,228
Depreciation	-	-	-	-	-	-	-	-	-	61,625	61,625
Contract Services	453	3,739	200	863	2,233	3,008	595	709	87	(8,106)	3,781
Liability Insurance	3,546	3,937	666	2,834	6,737	6,902	2,362	2,802	404	-	30,190
Total	\$ 50,832	\$ 132,999	\$ 20,601	\$ 75,746	\$ 208,160	\$ 160,623	\$ 65,135	\$ 78,221	\$ 38,460	\$ 76,733	\$ 907,510

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

**THE COUNCIL OF SENIOR TYLER COUNTIANS, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

NOTE 1. NATURE OF OPERATIONS

The Council of Senior Tyler Countians, Inc. (the Council) was formed to study the needs of the aging in Tyler County, West Virginia, and to establish and govern those activities deemed necessary in helping to meet their needs. The Council encourages, promotes and aids in establishing all programs and services for the aging and conducts programs of public education on the problems of the aging. Services the Council offers, include providing hot meals to senior citizens, providing home health care services to the elderly, providing transportation services to senior citizens for doctor's appointments, and providing social and recreational activities for the elderly.

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The Council accounts for its revenues and related expenses on the accrual basis of accounting. Revenues are reported in the year earned. Costs and expenses are charged against revenues in the year to which the cost is applicable.

Financial Statement Preparation

The Council has adopted Financial Accounting Standards Board Accounting Standards Codification (FASB ASC) No. 958, *Financial Statements of Not-for-Profit Organizations*. Under FASB ASC No. 958, the Council is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. As of September 30, 2015, the Council had no restricted net assets.

Contributions

Grants and other contributions of cash and other assets are reported as temporarily restricted support of they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Contributions received with donor-imposed restrictions that are met in the same year in which the contributions are received are classified as unrestricted contributions.

Contributions of donated noncash assets are recorded at their fair values in the period received. Contributions of donated services that create or enhance nonfinancial assets or that require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation, are recorded at their values in the period received.

Estimates

In preparing financial statements in conformity with GAAP, management must make estimates based on future events that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities as of the date of the financial statements, and the revenues and expenses during the reporting period. Actual results could differ from these estimates.

**THE COUNCIL OF SENIOR TYLER COUNTIANS, INC.
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

NOTE 2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Council considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

Property, Plant, and Equipment

Property and equipment are capitalized at cost. It is the Council's policy to capitalize expenditures for these items in excess of \$500. Lesser amounts are expensed. Donations of property, plant, and equipment are recorded as support at their estimated fair value. Such donations are recorded as unrestricted support unless the donor has restricted the donated asset for a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted support. Absent donor stipulations regarding the length of time donated assets must be maintained, the Council reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Council reclassifies temporarily restricted net assets to unrestricted net assets at that time. Property acquired through donations which place permanent limitations on the use or on the proceeds from disposal of such property, or whose title may revert to a third party, are classified as permanently restricted net assets at the time they are acquired. Depreciation is computed using the straight-line method over the following estimated useful lives:

<u>Asset Type</u>	<u>Years</u>
Land Improvements	15
Buildings and Improvements	25
Equipment	5-10
Vehicles	5

Risk Management

The Council obtained general, property and casualty, and liability coverage for itself and its employees through a third party insurance company for its insurable risks. Any loss in excess of the \$1,000,000 policy limit will be borne by the Council. The Council obtained workers' compensation coverage through a private insurance company for job related injuries. The private insurance company retains the risk related to the compensation of injured employees under the coverage.

Fair Value Measurements

FASB guidance on fair value measurements defines fair value, establishes a framework for measuring fair value, and expands disclosure of fair value measurements. The guidance applies to all assets and liabilities that are measured and reported on a fair value basis. The carrying amounts of cash, cash equivalents, grants receivable, prepaid expenses, and accrued liabilities approximate fair value due to the short maturity of these instruments.

**THE COUNCIL OF SENIOR TYLER COUNTIANS, INC.
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2015**

NOTE 3. CONTINGENCIES

The Council of Senior Tyler Countians, Inc. receives a substantial amount of its support from Federal and State governments. A significant reduction in this support would have a major effect on the Council's programs and activities.

NOTE 4. CONCENTRATION OF CREDIT RISK

The Council of Senior Tyler Countians, Inc. maintains deposit accounts in one commercial bank. The deposit accounts are secured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. At September 30, 2015 deposits in these accounts did not exceed the \$250,000 limit.

NOTE 5. SHORT-TERM DEBT

The Council has a bank line of credit up to \$20,000 to provide for working capital requirements. The line of credit is due upon demand and is secured by the Council's land and buildings with a net book value of \$392,197. The outstanding balance on the line of credit at September 30, 2015, was \$0.

NOTE 6. LONG-TERM DEBT

The Council's long-term debt consists of the following:

Note payable to Union Bank, due in monthly payments of \$1,632.29, at an interest rate of 5.00%, due 2-17-2026, secured by land and buildings with a net book value of \$392,197 at September 30, 2015	<u>\$12,805</u>
Total <u>long-term</u> debt at September 30, 2015	12,805
Less current portion of long-term debt due in next twelve months	<u>(12,805)</u>
Total long-term debt, net of current portion, at September 30, 2015	<u>\$0</u>

Future scheduled maturities of long-term debt are as follows:

Years ending September 30:	
2016	<u>12,805</u>
Total	<u>\$ 12,805</u>

THE COUNCIL OF SENIOR TYLER COUNTIANS, INC.
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED SEPTEMBER 30, 2015

NOTE 7. DONATED SERVICES

The Council receives donated services from unpaid volunteers who assist in special projects. No amounts have been recognized in the statement of activities because the criteria for recognition have not been satisfied under the FASB ASC *Accounting for Contributions Received and Contributions Made* topic.

NOTE 8. FUNCTIONAL ALLOCATION OF EXPENSES

The costs of providing the various programs and activities by the Council have been summarized on a program basis in the statement of activities and are accounted for in greater detail in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

NOTE 9. SPECIAL EVENT FUNDRAISERS

The Council held various special event fundraisers during the year ended September 30, 2015. Gross revenues and direct expenses related to those events are as follows for the year ended September 30, 2015:

Fundraising revenue	\$ 1,961
Fundraising expenses	<u>1,594</u>
Net fundraising income	\$ <u>367</u>

NOTE 10. TAX STATUS

The Council of Senior Tyler Countians, Inc. is a nonprofit organization as described in Section 501(c)(3) of the Internal Revenue Code and is exempt from federal and state income taxes. In addition, the Council has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509(a)(2) of the Internal Revenue Code.

Accounting principles generally accepted in the United States require management to evaluate tax positions taken by the Council and recognize a tax liability (or asset) if the Council 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 Council, and has concluded that as of September 30, 2015, 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 Council is subject to routine audits by taxing jurisdictions, however, there are currently no audits for any tax periods in progress. The Council's Federal Return of Organization Exempt from Income Tax (federal Form 990) for 2012, 2013 and 2014 are subject to examination by the IRS, generally for three years after they were filed.

NOTE 11. SUBSEQUENT EVENTS

The Council has evaluated events subsequent to the date of the financial statements through May 6, 2016. No events have occurred subsequent to the statement of financial position date through May 6, 2016 that would require adjustment or disclosure in the financial statements.

The Council of Senior Tyler Countians, Inc.
Schedule of Federal Awards
For the Year Ended September 30, 2015

Federal Grantor/ Pass-Through Grantor/ Program Title	Federal CFDA Number	Pass-Through Grant I.D. Number	Total Federal Awards
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Passed through WV Bureau of Senior Services and Bel-O-Mar Regional Council Planning Commission:			
Title IIIB	93.044	21435	\$ 26,119
Title IIID	93.043	21435	814
Title IIIE	93.052	21435	<u>4,477</u>
Total Pass Through			<u>31,410</u>
Total United States Department of Health and Human Services			<u>31,410</u>
Total Federal Awards			<u><u>\$ 31,410</u></u>

The Council of Senior Tyler Countians, Inc.
Schedule of State Awards and Other Assistance
For the Year Ended September 30, 2015

State Grantor/ Pass-Through Grantor/ Program Title	Pass-Through Grant I.D. Number	Total State Awards
STATE AWARDS		
DIRECT PROGRAMS:		
WV Bureau of Senior Services		
Lighthouse	IH1415	\$ 77,792
Alzheimers	IH1415	54,424
Community Partnership Grants	SC21457	<u>7,000</u>
Total Direct Programs		<u>139,216</u>
PASS THROUGH AWARDS:		
WV Bureau of Senior Services passed through the Bel-O-Mar Regional Council:		
LIFE	21402	199,657
Title IIIB	21435	14,592
Title III-C	21435	80,598
Other State	Various	<u>12,783</u>
Total Pass Through Awards		<u>307,630</u>
Total State Awards		<u>446,846</u>
OTHER ASSISTANCE		
U.S. Department of Health & Human Services passed through West Virginia Department of Health and Human Resources Program:		
VA	N/A	22,448
Medicaid	N/A	77,005
Waiver	N/A	<u>229,251</u>
Total Other Assistance		<u>328,704</u>
Total State Awards and Other Assistance		<u><u>\$ 775,550</u></u>



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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

May 6, 2016

The Council of Senior Tyler Countians, Inc.
P.O. Box 68
Middlebourne, WV 26149

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 **The Council of Senior Tyler Countians, Inc.** (a non-profit organization) (the Council), which comprise the statement of financial position as of September 30, 2015, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated May 6, 2016.

Internal Control over Financial Reporting

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



Compliance and Other Matters

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

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



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