

THE SENIOR MONONGALIANS, INC.

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

SEPTEMBER 30, 2016

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Tetrick & Bartlett, PLLC

**Certified Public Accountants
Consultants**

INDEPENDENT AUDITOR'S REPORT

The Board of Directors
The Senior Monongalians, Inc.
Morgantown, West Virginia

Report on the Financial Statements

We have audited the accompanying financial statements of The Senior Monongalians, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2016, 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express

no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of The Senior Monongalians, Inc. as of September 30, 2016, 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

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedules of federal and state grant expenditures and functional expenses by program on pages 18 through 21 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 March 28, 2017, on our consideration of The Senior Monongalians, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering The Senior Monongalians, Inc.'s internal control over financial reporting and compliance.

Detrick B. Bantel, PLLC

Clarksburg, West Virginia
March 28, 2017

THE SENIOR MONONGALIANS, INC.
STATEMENT OF FINANCIAL POSITION
SEPTEMBER 30, 2016

ASSETS

Current Assets	
Cash and cash equivalents	\$ 213,657
Receivables	93,721
Prepaid expenses	<u>663</u>
Total current assets	308,041
Capital assets, net	<u>85,570</u>
TOTAL ASSETS	<u>\$ 393,611</u>

LIABILITIES AND NET ASSETS

Liabilities	
Accounts payable	\$ 16,721
Accrued payroll and payroll liabilities	21,326
Accrued compensated absences	<u>18,610</u>
Total liabilities	<u>56,657</u>
Net Assets	
Unrestricted	<u>336,954</u>
Total net assets	<u>336,954</u>
TOTAL LIABILITIES AND NET ASSETS	<u>\$ 393,611</u>

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

THE SENIOR MONONGALIANS, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2016

Unrestricted Net Assets

Support and Revenues:

State grants	\$ 547,058
Fees for service	88,541
Federal grants	190,044
Local grants	110,000
Program income	49,207
Contributions	47,605
Fundraising	8,002
Gain (loss) on disposal of assets	3,000
Other income	1,919
Total support and revenues	<u>1,045,376</u>

Operating Expenses

Program	1,010,322
Management and general	4,492
Fundraising	8,204
Total operating expenses	<u>1,023,018</u>

Increase in net assets	22,358
Net assets, beginning of year	<u>314,596</u>
Net assets, end of year	<u>\$ 336,954</u>

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

THE SENIOR MONONGALIANS, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	<u>Program</u>	<u>Management and General</u>	<u>Fundraising</u>	<u>Total</u>
Wages	\$ 442,977	\$ 126,689	\$ -	\$ 569,666
Contract labor	87,975	-	-	87,975
Rent	14,621	45,344	-	59,965
Program expense	6,255	521	250	7,026
Supplies	77,173	346	537	78,056
Payroll tax	38,572	9,798	-	48,370
Insurance	29,629	8,217	-	37,846
Utilities	6,716	30,714	-	37,430
Repairs and maintenance	2,954	2,228	-	5,182
Depreciation	12,174	5,112	-	17,286
Medical Insurance	16,098	4,991	-	21,089
Vehicle Expense	12,331	495	-	12,826
Travel and training	4,746	4	-	4,750
Professional fees	6,750	-	-	6,750
Office expense and postage	1,065	4,010	-	5,075
Pension expense	-	3,674	-	3,674
Equipment	3,800	557	-	4,357
Advertising	5,471	99	-	5,570
Dues and subscriptions	-	515	-	515
Interest	44	50	-	94
Miscellaneous	2,111	64	7,341	9,516
Total	<u>771,462</u>	<u>243,428</u>	<u>8,128</u>	<u>1,023,018</u>
Indirect costs	<u>238,860</u>	<u>(238,936)</u>	<u>76</u>	<u>-</u>
Total expenses after allocation of indirect costs	<u>\$ 1,010,322</u>	<u>\$ 4,492</u>	<u>\$ 8,204</u>	<u>\$ 1,023,018</u>

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

THE SENIOR MONONGALIANS, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED SEPTEMBER 30, 2016

Cash Flows from Operating Activities

Increase in net assets	\$ 22,358
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	17,286
Gain on disposal of assets	(3,000)
(Increase) decrease in:	
Receivables	(6,457)
Prepaid expenses	33,538
Increase (decrease) in:	
Accounts payable	(13,550)
Accrued payroll and payroll liabilities	(14,348)
Accrued compensated absences	861
Unearned revenues	<u>(7,725)</u>
Net cash provided by operating activities	<u>28,963</u>

Cash Flows Used in Investing Activities

Purchase of capital assets	(56,684)
Proceeds from sale of fixed assets	<u>3,000</u>
Net cash flows (used in) investing activities	<u>(53,684)</u>

Net (decrease) in cash and cash equivalents (24,721)

Cash and cash equivalents - beginning of year 238,378

Cash and cash equivalents - end of year \$ 213,657

Supplemental Disclosure of Cash Flows Information

Cash paid during the year for interest	<u>\$ 94</u>
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The accompanying independent auditor's report and notes are integral parts of this statement.

THE SENIOR MONONGALIANS, INC.

NOTES TO FINANCIAL STATEMENTS

1. Nature of Operations

Organization

The Senior Monongalians, Inc. is a West Virginia nonprofit organization whose mission is to improve the quality of life for Monongalia County senior citizens. The purpose of the Organization is to study and document the needs of the seniors, to encourage, promote and aid in the establishment of programs for seniors, to conduct programs of public education on the problems of aging, to utilize opportunities to establish demonstration programs, and to implement state and local programs for the aging that no other agency is conducting.

The Organization's major programs consist of in-home personal care services, community care, congregate and home delivered meals and transportation services.

2. Summary of Significant Accounting Policies

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting. Net assets, revenues, expenses, gain, and losses are classified based on the existence or absence of donor-imposed restrictions. Accordingly, net assets of the Organization and changes therein are reported as follows:

(a) **Unrestricted Net Assets**

Net assets that are not subject to donor-imposed stipulations.

(b) **Temporarily Restricted Net Assets**

Net assets whose use is limited by donor-imposed stipulations that either expire with the passage of time or can be fulfilled and removed by actions of the Organization pursuant to those stipulations. As of September 30, 2016, the Organization had no temporarily restricted net assets:

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

THE SENIOR MONONGALIANS, INC.
NOTES TO FINANCIAL STATEMENTS (CONT'D)

(c) Permanently Restricted Net Assets

Net assets that are subject to donor-imposed or other legal restrictions that the principal be permanently maintained by the Organization. As of September 30, 2016, the Organization had no permanently restricted net assets.

(d) Use of Estimates

Management uses estimates and assumptions in preparing financial statements in accordance with United States generally accepted accounting principles. Those estimates and assumptions affect the reported amounts of assets and liabilities, and the reported revenues and expenses. Actual results could vary from the estimates that were assumed in preparing the financial statements.

(e) Cash and Cash Equivalents

For purposes of the cash flows statement, the Organization considers investments with an original maturity of three months or less to be cash equivalents. There were no cash equivalents at September 30, 2016. The Organization occasionally maintains cash balances in banks that may exceed federally insured limits. The solvency of the financial institutions is not a concern of management at this time. The Organization has not experienced any losses in such accounts.

(f) Receivables

Financial instruments that potentially subject the Organization to credit risk consist principally of various grants and contracts receivable from federal, state, and local governments and miscellaneous receivables from individuals located primarily in Monongalia County, West Virginia.

No allowance for doubtful accounts has been established as management considers all balances to be collectible. If the reserve method of accounting for uncollectible accounts were used, it would not have a material effect on the financial statements.

(g) Property and Equipment

Equipment and vehicles are stated at cost, or at estimated fair value at the date of the gift if donated. The Organization's policy is to capitalize all expenditures for fixed assets in excess of \$500. Maintenance, repairs, and replacements are generally charged to expense as incurred. Depreciation is computed using the straight-line method over estimated useful lives as follows:

Equipment	5-10 years
Vehicles	5-7 years

Depreciation expense amounted to \$17,286 for the year ended September 30, 2016.

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

THE SENIOR MONONGALIANS, INC.
NOTES TO FINANCIAL STATEMENTS (CONTD)

(h) Compensated Absences

The Organization permits employees to accumulate unused vacation and sick time. Upon termination, any accumulated vacation is paid to the employee. Accrued compensated absences amounted to \$18,610 at September 30, 2016. Charges to vacation and sick time amounted to \$32,587 during the year ended September 30, 2016.

(i) Income Tax Status

The Senior Monongalians, Inc. qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code, therefore, no provision for income taxes has been recorded in these financial statements. In addition, the Organization has been determined by the Internal Revenue Service not to be a "private foundation" within the meaning of 509(a) of the Internal Revenue Code. There was no unrelated business income during the fiscal year ended September 30, 2016.

The Senior Monongalians, Inc. utilizes Financial Accounting Standards Board (FASB) Accounting Standards Codification (ASC) 740-10 Accounting for Uncertainty in Income Taxes which clarifies the accounting for uncertainty in income taxes. ASC 740-10 prescribes a recognition threshold of more-likely-than-not to be sustained upon examination by the appropriate taxing authority. Measurement of the tax uncertainty occurs if the recognition threshold has been met. The standard also provides guidance on derecognition, classification, interest and penalties, accounting in interim periods, disclosure, and transition.

Management has determined that there are no material uncertain tax positions or unrecognized tax benefits and there is no material impact on the financial statements. In addition, there were no interest or penalties recognized on the statement of activities.

The Organization's ASC 740-10 evaluation was performed for the fiscal years September 30, 2013 through 2016, which are the years that remain subject to examination by the Internal Revenue Service and various state agencies as of September 30, 2016.

(j) Public Support and Revenue

Annual contributions are generally available for unrestricted use in the related year unless specifically restricted by the donor. Unconditional promises to give (pledges), if any, are recorded as they are made.

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

THE SENIOR MONONGALIANS, INC.
NOTES TO FINANCIAL STATEMENTS (CONTD)

Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is received. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When the restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

Contributions of donated non-cash assets are recorded at their fair value 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 fair value in the period received.

In addition, a number of volunteers have donated significant amounts of time to the Organization and its programs. These donated services are not reflected in the accompanying financial statements since the activities do not meet the criteria for recognition of contributed services.

(k) Advertising

Advertising costs are expensed as incurred. These costs amounted to \$5,570 for the year ended September 30, 2016.

(l) Functional Expenses

The costs of providing the programs and supporting functions have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefitted.

(m) Indirect Cost Allocation

Expenses are charged to each program based on direct expenditures incurred. Expenses related to more than one function are charged to programs and supporting services on the basis of time and expense studies. Indirect costs include those expenses that are not directly identifiable with any one specific function but provide for the overall support and direction of the Organization.

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

THE SENIOR MONONGALIANS, INC.
NOTES TO FINANCIAL STATEMENTS (CONT'D)

(n) Grant Funding

Grant funding is provided in three ways:

1. On a cost reimbursement basis for which the Organization requests reimbursement for monies already spent.
2. On an as-needed basis in which the Organization requests funding that will be utilized in the immediate future. Upon completion of a grant year, any unexpended grant money must be approved for carryover to the next year or returned to the grantor.
3. Certain program funding is received on a unit reimbursement basis, not to exceed the total grant award.

(o) Fair Value Measurement

The Organization applies the provisions of Accounting Standards Codification (ASC) 820-10 for fair value measurements of financial assets that are recognized or disclosed at fair value in the financial statements. ASC 820-10 defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. ASC 820-10 also establishes a framework for measuring fair value measurements.

(p) Subsequent Events

In accordance with Accounting Standards Codification (ASC) 855-10, Subsequent Events, the Organization has evaluated subsequent events through March 28, 2017, the date the financial statements were available to be issued.

3. Fair Value of Financial Instruments

The Organization's financial instruments consist of cash and cash equivalents, receivables, accounts payable, line of credit, and other current liabilities. The recorded value of cash and cash equivalents, receivables, accounts payable, and other current liabilities approximate fair value based on their short-term nature.

The recorded value of the line of credit approximates fair value, as the interest rate approximates market rates.

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

THE SENIOR MONONGALIANS, INC.
NOTES TO FINANCIAL STATEMENTS (CONT'D)

4. Receivables

Receivables consist of the following at September 30, 2016:

<u>Grants and Contracts</u>	
In-Home Care	\$ 40,422
LIFE	16,711
Title III-B	13,725
Title III-C	14,671
Title III-D	1,089
Title III-E	<u>4,809</u>
Total Grants and Contracts	91,427
Customers	<u>2,294</u>
	<u>\$ 93,721</u>

5. Property and Equipment

Property and equipment at September 30, 2016, consisted of the following:

Equipment	\$ 365,013
Vehicles	<u>146,810</u>
Total property and equipment	511,823
Accumulated depreciation	<u>(426,253)</u>
Property and equipment - net	<u>\$ 85,570</u>

6. Line of Credit

The Organization maintains a \$75,000 line of credit with a local bank. The line bears interest at the rate of prime plus 2%, and is secured by certain corporate assets. The balance at September 30, 2016, was \$0.

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

THE SENIOR MONONGALIANS, INC.
NOTES TO FINANCIAL STATEMENTS (CONTD)

7. Operating Lease

The Organization has a 10 year revocable lease for office and program space. The agreement, effective December 2008, requires monthly payments in the amount of \$3,480 with annual increases of approximately 10% through December 2017.

On December 27, 2013, subsequent to year end, The Senior Monongalians, Inc. entered into a revised lease agreement with GP Mountaineer LLC. The revised lease calls for monthly payments of \$4,864 through December 2017.

Rental expense for the year ended September 30, 2016, was \$59,965.

Future minimum rentals payments are as follows:

For the Year Ending September

2017	\$ 58,368
2018	<u>14,591</u>
	<u>\$ 72,959</u>

8. Retirement Plan

The Organization sponsors a defined contribution retirement plan established under section 403(b) of the Internal Revenue Code. Plan contributions are invested, at the direction of each participant, in one or more of the funding vehicles available to participants under the plan. Plan contributions are held for the exclusive benefit of participants. Benefits are based solely on the amount of the plan contributions to the participants' individual accounts plus any earnings. All benefits under the plan are fully funded. An eligible employee may, on a voluntary basis, begin participation in this plan on the entry date following employment and fulfillment of the following requirements: (1) the completion of one year of service, and (2) the attainment of age 21.

Participants may contribute up to 3% of their salary and the Organization is permitted to match that amount. For the year ended September 30, 2016, the employer match amounted to \$3,674.

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

THE SENIOR MONONGALIANS, INC.
NOTES TO FINANCIAL STATEMENTS (CONTD)

9. Concentration of Risk

The Organization receives a substantial amount of its support through federal and state grant awards and fee-for-service programs. In addition, substantially all receivables are from federal and state grants and contracts.

These grants and contracts require the fulfillment of certain conditions as set forth in the grant and contract instruments. Failure to fulfill the conditions could result in the return of the funds to grantors. Although this is a possibility, the Board deems the contingency remote since, by accepting the grants and their terms, it has accommodated the objectives of the Organization to the provisions of the grants and contracts.

Substantially all service recipients are from the Monongalia County, West Virginia area.

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



Tetrick & Bartlett, PLLC

**Certified Public Accountants
Consultants**

**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***

To the Board of Directors
The Senior Monongalians, Inc.
Morgantown, West Virginia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of The Senior Monongalians, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2016, 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 March 28, 2017.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered The Senior Monongalians, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of The Senior Monongalians, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of The Senior Monongalians, Inc.'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 Senior Monongalians, Inc.'s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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 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.

Tetrick + Barchard, PLLC

Clarksburg, West Virginia
March 28, 2017

THE SENIOR MONONGALIANS, INC.
SCHEDULE OF FEDERAL AND STATE GRANT EXPENDITURES
FOR THE YEAR ENDED SEPTEMBER 30, 2016

<u>Name of Grant</u>	<u>Grant Number</u>	<u>CFDA#</u>	<u>Federal</u>	<u>State</u>	<u>Total</u>	<u>Passthrough</u>
Nutrition Funding Title IIIC						
Aging Congregate Nutrition Services for States	Title III-C 1	93.045	\$ 43,577	\$ 40,680	\$ 84,257	
Aging Home-Delivered Nutrition Service for States	Title III-C 2	93.045	59,122	47,710	106,832	
Total Title IIIC			<u>102,699</u>	<u>88,390</u>	<u>191,089</u>	1 and 2
Special Programs for the Aging Title III						
Part B Grants for Supportive Services and Senior Centers (Title III-B)	21635	93.044	55,322	54,104	109,426	
Part D Disease Prevention and Health Promotion Services (Title III-D)	21635	93.043	3,865	-	3,865	
Part E National Family Caregiver Support (Title III-E)	21635	93.052	23,698	-	23,698	
Total Special Programs for the Aging			<u>82,885</u>	<u>54,104</u>	<u>136,989</u>	1 and 2

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

THE SENIOR MONONGALIANS, INC.
SCHEDULE OF FEDERAL AND STATE GRANT EXPENDITURES (CONTD)
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	<u>Grant Number</u>	<u>CFDA#</u>	<u>Federal</u>	<u>State</u>	<u>Total</u>	<u>Passthrough</u>
Other Programs						
SHIP Health Benefits	SHIP1622	93.779	\$ 4,460	\$ -	\$ 4,460	1 and 2
LIFE Grant	21602	N/A	-	213,604	213,604	1 and 2
Lighthouse	IH1608	N/A	-	111,368	111,368	1
FAIR	IH1608	N/A	-	74,592	74,592	1
SAMS	IH1608	N/A	-	5,000	5,000	1
Total Other Programs			<u>4,460</u>	<u>404,564</u>	<u>409,024</u>	
TOTALS			<u>\$ 190,044</u>	<u>\$ 547,058</u>	<u>\$ 737,102</u>	

Federal Awarding Agency:

U.S. Department of Health and Human Services

State Awarding Agency and Pass-Through Agency:

1. West Virginia Bureau of Senior Services
2. Bel-O-Mar Regional Council

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

THE SENIOR MONONGALLANS, INC.
SCHEDULE OF FUNCTIONAL EXPENSES BY PROGRAM
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	<u>Title III-B</u>	<u>Title III-D</u>	<u>Title III-E</u>	<u>Title III-C</u>	<u>SHIP</u>	<u>Medicaid</u>	<u>LIFE</u>	<u>Lighthouse</u>
Wages and salaries	\$ 27,759	\$ -	\$ 28,491	\$ 98,681	\$ -	\$ 52,990	\$ 53,832	\$ 92,270
Contract labor	54,537	-	-	1,150	-	-	32,288	-
Rent	58	-	95	12,567	-	517	58	823
Program expense	-	2,967	204	20	-	409	1,381	703
Supplies	-	452	73	75,936	-	152	-	292
Payroll taxes	2,413	-	2,536	8,351	-	4,666	4,513	8,184
Insurance	1,341	2	1,666	9,793	-	3,571	2,194	5,814
Utilities and communications	27	-	57	5,638	-	261	26	436
Repairs and maintenance	1	-	65	1,171	-	110	1,186	216
Depreciation	-	-	-	12,174	-	-	-	-
Medical insurance	1,688	-	102	6,110	-	501	6,294	772
Vehicle expenses	493	2	5	11,148	-	100	411	87
Travel and training	89	144	213	410	-	1,725	67	1,503
Professional fees	-	-	-	-	-	-	6,750	-
Office expense and postage	644	-	4	244	-	4	119	8
Pension expense	-	-	-	-	-	-	-	-
Equipment	-	-	-	128	-	-	3,672	-
Advertising	3,177	-	58	272	-	145	1,407	222
Dues and subscriptions	-	-	-	-	-	-	-	-
Interest	-	-	-	39	-	5	-	-
Miscellaneous	-	-	4	410	-	4	1,670	10
Total	92,227	3,567	33,573	244,242	-	65,160	115,868	111,340
Indirect costs	28,429	1,098	10,094	76,152	-	20,266	35,246	34,599
Total expenses after allocation of indirect costs	\$ 120,656	\$ 4,665	\$ 43,667	\$ 320,394	\$ -	\$ 85,426	\$ 151,114	\$ 145,939

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

THE SENIOR MONONGALIANS, INC.
SCHEDULE OF FUNCTIONAL EXPENSES BY PROGRAM (CONTD)
FOR THE YEAR ENDED SEPTEMBER 30, 2016

	PROGRAM							Total
	FAIR	SAMS	Community Partnership	Community Care	Program Totals	Management and General	Fundraising	
Wages and salaries	\$ 71,656	\$ 3,442	\$ -	\$ 13,856	\$ 442,977	\$ 126,689	\$ -	\$ 569,666
Contract labor	-	-	-	-	87,975	-	-	87,975
Rent	499	-	-	4	14,621	45,344	-	59,965
Program expense	485	-	-	86	6,255	521	250	7,026
Supplies	235	-	-	33	77,173	346	537	78,056
Payroll taxes	6,330	331	-	1,248	38,572	9,798	-	48,370
Insurance	4,483	95	-	670	29,629	8,217	-	37,846
Utilities and communications	265	-	-	6	6,716	30,714	-	37,430
Repairs and maintenance	163	-	-	42	2,954	2,228	-	5,182
Depreciation	-	-	-	-	12,174	5,112	-	17,286
Medical insurance	619	-	-	12	16,098	4,991	-	21,089
Vehicle expenses	65	-	-	20	12,331	495	-	12,826
Travel and training	564	-	-	31	4,746	4	-	4,750
Professional fees	-	-	-	-	6,750	-	-	6,750
Office expense and postage	5	-	-	37	1,065	4,010	-	5,075
Pension expense	-	-	-	-	-	3,674	-	3,674
Equipment	-	-	-	-	3,800	557	-	4,357
Advertising	175	-	-	15	5,471	99	-	5,570
Dues and subscriptions	-	-	-	-	-	515	-	515
Interest	-	-	-	-	44	50	-	94
Miscellaneous	10	-	-	3	2,111	64	7,341	9,516
Total	85,554	3,868	-	16,063	771,462	243,428	8,128	1,023,018
Indirect costs	26,852	1,171	-	4,953	238,860	(238,936)	76	-
Total expenses after allocation of indirect costs	\$ 112,406	\$ 5,039	\$ -	\$ 21,016	\$ 1,010,322	\$ 4,492	\$ 8,204	\$ 1,023,018

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