

**HARRISON COUNTY SENIOR
CITIZENS CENTER, INC.**

Audited Financial Statements

For the Year Ended September 30, 2023

HARRISON COUNTY SENIOR CITIZENS CENTER, INC.

AUDITED FINANCIAL STATEMENTS

For the Year Ended September 30, 2023

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Harrison County Senior Citizens Center, Inc.
Clarksburg, West Virginia

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Harrison County Senior Citizens Center, Inc. (the Center), which comprise the statements of financial position as of September 30, 2023, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Harrison County Senior Citizens Center, Inc. as of September 30, 2023, 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.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). 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 Harrison County Senior Citizens Center, Inc. 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 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 Harrison County Senior Citizens Center, Inc.'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 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, 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 Harrison County Senior Citizens Center, Inc.'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 Harrison County Senior Citizens Center, Inc.'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.

Report on Internal Control Over Financial Reporting

We also have audited, in accordance with auditing standards generally accepted in the United States of America, Harrison County Senior Citizens Center, Inc.'s internal control over financial reporting as of September 30, 2023, based on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. and our report dated February 13, 2024, expressed an unmodified opinion.

Other Matters – Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of federal awards, state awards, and other assistance is presented for the purpose of additional analysis and is 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.

Gray, Griffith & Mayo, a.c.

Charleston, West Virginia
February 13, 2024

HARRISON COUNTY SENIOR CITIZENS CENTER, INC.

STATEMENT OF FINANCIAL POSITION

September 30, 2023

ASSETS

Current assets:

Cash and cash equivalents	\$ 301,772
Accounts receivable - grants	58,403
Other accounts receivable	13,127
Prepaid expenses	16,937
Inventory	9,557
Total current assets	<u>399,796</u>

Property and equipment, net	556,706
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Beneficial interest in YCF Fund	97,540
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Deposit	<u>14,619</u>
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Total assets	<u><u>\$ 1,068,661</u></u>
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LIABILITIES AND NET ASSETS

Current liabilities:

Accounts payable	\$ 6,381
Accrued wages, benefits and taxes	72,982
Accrued compensated absences	25,715
Total current liabilities	<u>105,078</u>

Net assets without donor restrictions	<u>838,780</u>
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Net assets with donor restriction	
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Purpose restrictions	27,263
Perpetual in nature	97,540
	<u>124,803</u>

Total net assets	<u>963,583</u>
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Total liabilities and net assets	<u><u>\$ 1,068,661</u></u>
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The accompanying notes are an integral part of these financial statements.

HARRISON COUNTY SENIOR CITIZENS CENTER, INC.

STATEMENT OF ACTIVITIES AND CHANGES IN NET ASSETS

For the Year Ended September 30, 2023

	Without Donor Restriction	With Donor Restriction	Total
Revenue and other support:			
State grants and financial assistance	\$ 602,718	\$ -	\$ 602,718
Harrison County vital services levy	190,000	-	190,000
Medicaid and Veterans service revenue	208,963	-	208,963
Federal grant revenue	180,969	-	180,969
Other grant revenue	25,000	-	25,000
Meal program service revenue	22,567	-	22,567
Community service program revenue	17,789	-	17,789
Contributions	46,493	-	46,493
Membership fees	13,505	-	13,505
Other income	5,683	-	5,683
Activity fee	7,879	-	7,879
Gain on sale of assets	20,952	-	20,952
Special events	1,160	-	1,160
Change in value of beneficial interest in YCF	-	9,481	9,481
Interest income	6,432	-	6,432
Donated facilities income	120,386	-	120,386
Net assets released from restriction	-	-	-
Total revenue and other support	<u>1,470,496</u>	<u>9,481</u>	<u>1,479,977</u>
Expenses:			
Program expense	1,268,549	-	1,268,549
Supporting services:			
Management and general	301,476	-	301,476
Fundraising	26,944	-	26,944
Total expenses	<u>1,596,969</u>	<u>-</u>	<u>1,596,969</u>
(Decrease) increase in net assets	(126,473)	9,481	(116,992)
Net assets, beginning of year	<u>965,253</u>	<u>115,322</u>	<u>1,080,575</u>
Net assets, end of year	<u>\$ 838,780</u>	<u>\$ 124,803</u>	<u>\$ 963,583</u>

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

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HARRISON COUNTY SENIOR CITIZENS CENTER, INC.

STATEMENT OF CASH FLOWS

For the Year Ended September 30, 2023

Cash flows from operating activities:	
Decrease in net assets	\$ (116,992)
Adjustments to reconcile decrease in net assets to net cash from operating activities:	
Depreciation	57,398
Gain on sale of assets	(20,952)
(Increase) decrease in operating assets:	
Accounts receivable - grants	(14,371)
Other accounts receivable	26,952
Beneficial interest in YCF Fund	(9,481)
Increase (decrease) in operating liabilities:	
Accounts payable	(9,706)
Accrued wages, benefits and taxes	21,723
Accrued compensated absences	(2,398)
	<u>(67,827)</u>
Net cash used in operating activities	<u>(67,827)</u>
Cash flows from investing activities:	
Purchase of property and equipment	(146,157)
Proceeds from sale of fixed assets	<u>20,952</u>
	<u>(125,205)</u>
Net cash used in investing activities	<u>(125,205)</u>
	(193,032)
Net decrease in cash and cash equivalents	(193,032)
Cash and cash equivalents, Beginning of year	<u>494,804</u>
	<u>\$ 301,772</u>

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

HARRISON COUNTY SENIOR CITIZENS CENTER, INC.

STATEMENT OF FUNCTIONAL EXPENSES

For the Year Ended September 30, 2023

	<u>Supporting Services</u>				Total
	Program Expense	Management and General	Fundraising	Total Supporting Services	
Salaries and wages	\$ 724,453	\$ 197,589	\$ 18,817	\$ 216,406	\$ 940,859
Payroll taxes and related expenses	60,417	16,478	1,570	18,048	78,465
Utilities and occupancy expenses	39,320	21,844	1,248	23,092	62,412
Vehicle expense	62,414	3,285	-	3,285	65,699
Supplies - meal programs	99,150	-	-	-	99,150
Insurance	33,506	9,138	870	10,008	43,514
Travel - programs	14,294	-	-	-	14,294
Supplies and expenses - activities	41,030	-	-	-	41,030
Office supplies and expense	19,276	5,257	501	5,758	25,034
Professional services	11,225	3,062	291	3,353	14,578
Repairs and maintenance	10,331	5,740	328	6,068	16,399
Supplies - building	3,404	1,892	108	2,000	5,404
Contract services	3,465	945	90	1,035	4,500
Advertising and public awareness	508	139	13	152	660
Travel and training expense	2,686	733	70	803	3,489
Licenses, permits, and feeds	2,159	589	56	645	2,804
Bank and merchant service fees	-	894	-	894	894
Donated facilities expense	92,697	25,281	2,408	27,689	120,386
Depreciation	48,214	8,610	574	9,184	57,398
	<u>\$ 1,268,549</u>	<u>\$ 301,476</u>	<u>\$ 26,944</u>	<u>\$ 328,420</u>	<u>\$ 1,596,969</u>

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

HARRISON COUNTY SENIOR CITIZENS CENTER, INC.

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended September 30, 2023

1 – NATURE OF OPERATIONS

Nature of the Organization

Harrison County Senior Citizens Center, Inc. (the "Center") (a nonprofit organization) was incorporated in West Virginia in 1967. The Center provides a variety of programs and serves as a focal point for the delivery of services to the senior citizens of Harrison County, West Virginia. Programs and services include educational, social, health, and recreation programs. Food programs include food box programs, a food pantry, and retail food pickup and redistribution program. Social activities include ceramics, puzzles, computer lab, and weekly bingo. Through these programs and services, the Center enriches the lives of older adults, responds to their needs and interests, supports their independence, and encourages their involvement in the community.

The Center is funded primarily by grants awarded under Title III of the Older American's Act and state grant funds through the West Virginia Bureau of Senior Services, as administered by the Northwestern Area Agency on Aging, and through third-party reimbursements, specifically the State of West Virginia Medicaid and Waiver Program.

2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United State of America (US GAAP), which require the Center to report information regarding its financial position and activities according to the following net asset classifications:

Net assets without donor restrictions: Net assets that are not subject to donor-imposed restrictions may be expended for any purpose in performing the primary objectives of the Center. These net assets may be used at the discretion of the Center's management and the board of directors.

Net assets with donor restrictions: Net assets subject to stipulations imposed by donors, and grantors. Some donor restrictions are temporary in nature; those restrictions will be met by actions of the Center or by the passage of time. Other donor restrictions are perpetual in nature, whereby the donor has stipulated the funds be maintained in perpetuity.

Donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets are reclassified from net assets with donor restrictions to net assets without donor restrictions in the statement of activities.

HARRISON COUNTY SENIOR CITIZENS CENTER, INC.

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended September 30, 2023

Measure of operations

The statement of activities reports all changes in net assets, including changes in net assets from operating and nonoperating activities. Operating activities consist of those items attributable to the Center's ongoing services and interest and dividend earned on investments. Nonoperating activities are limited to resources that generate return from investments and other activities considered to be of a more unusual or nonrecurring nature.

Cash and Cash Equivalents

Cash on hand and deposits with banking institutions are considered cash while short-term investments with an original maturity of not more than three months are considered cash equivalents. The Center maintains accounts at local banks at which the Federal Deposit Insurance Corporation ("FDIC") insures a maximum of \$250,000 per depositor. Balances on deposit sometimes exceed the federally insured limits, however the financial institution has collateralized the remaining balance with securities held by their trust department in the Center's name. Management believes the credit risk related to these deposits is minimal.

Grants and Accounts receivable

Accounts receivable are charged to bad debt expense when they are determined to be uncollectible based upon a periodic review of the accounts by management. Accounting principles generally accepted in the United States of America require that the allowance method be used to recognize bad debts; however, the effect of using the direct write-off method is not materially different from the results that would have been obtained under the allowance method. Grants receivable and related revenues are recorded when expenses applicable to grants have been incurred. Grant receivables consist primarily of receivables from federal and state agencies and are deemed to be fully collectible.

Inventory

Inventory is valued at the lower of cost (first-in, first-out method) or market.

Liquidity

Assets are presented in the accompanying statements of financial position according to their nearness of conversion to cash and liabilities according to their nearness of their maturity and resulting use of cash.

Property and Equipment

Purchased property and equipment is stated at cost. Donated property and equipment are recorded at fair market value. Depreciation is computed on the straight-line method over the estimated useful lives of the assets: 3 to 10 years for vehicles and equipment and the lesser of the lease life or life of the improvements for leasehold improvements.

Maintenance, repairs, and minor improvements are charged to operating expenses as incurred. Major improvements are capitalized.

HARRISON COUNTY SENIOR CITIZENS CENTER, INC.

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended September 30, 2023

Revenue and Revenue Recognition

Revenue from Exchange Transactions

The Center recognizes revenue in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2014-09, Revenue from Contracts with Customers, as amended. ASU 2014-09 applies to exchange transactions with customers that are bound by contracts or similar arrangements and establishes a performance obligation approach to revenue recognition. The Center records the following exchange transaction revenue in its statements of activities and changes in net assets for the year ended September 30, 2023.

Client Services - The Center provides services to clients throughout its service area. The revenue from these services is reported as the amount that reflects the consideration to which the Center expects to be entitled in exchange for providing those services. The performance obligation is the delivery of services to the client. The transaction price is based on standard charges for care. Price concessions are not material to the financial statements. The Center recognizes revenue daily as services are provided.

Federal and State Grant Revenue

The Center's federal and state grants/contracts are conditioned upon certain performance requirements and the incurrence of allowable qualifying expenses. Revenue is recognized when the performance requirement has been met or when the qualifying expenses are incurred. Amounts received prior to incurring qualifying expenditures or prior to completing the performance requirement are reported as refundable advances in the statement of financial position.

Donated Services

Donated services are recognized as contributions if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, or would otherwise be purchased by the Center. There were no services that met these criteria for the year ended September 30, 2023.

Income Tax

The Center is exempt from Federal Income Tax under Section 501(c)(3) of the Internal Revenue Code. Accordingly, no provision for Federal income taxes is included in the accompanying financial statements. The Center is no longer subject to U.S. Federal examinations by tax authorities for years before 2019.

Advertising

The Center expenses advertising costs as incurred and is nominal.

HARRISON COUNTY SENIOR CITIZENS CENTER, INC.

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended September 30, 2023

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles 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 financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

Functional Expenses

The costs of providing programs and supporting activities have been presented on a functional basis in the statement of functional expenses. The direct expenses are charged to their respective program or supporting activity. Indirect expenses are allocated to the program or supporting activity based on an estimate of the employees' time spent on the program or supporting activity or square footage of the space used by the program or supporting activity.

3 – LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure by the Center as of September 30, 2023, is as follows:

Cash and cash equivalents	\$ 301,772
Accounts receivable - grants	58,403
Other accounts receivable	13,127
	<u>\$ 373,302</u>

None of these financial assets are subject to donor or other contractual restrictions. Accordingly, all such funds are available to meet the cast needs of the Center in the next twelve months.

4 – GRANT RECEIVABLES AND CONCENTRATION

Grant receivables for the year ended September 30, 2023, consists of the following:

Title III Program	\$ 23,162
LIFE Grant	15,058
Lighthouse/FAIR	20,183
	<u>\$ 58,403</u>

The Center receives a substantial amount of its support from the Federal and state governments. A significant reduction in the level of this support, if this were to occur, may have a negative effect on the Center's activities. Additionally, under the terms of Federal and state contracts and grants, periodic audits are required, and certain costs may be questioned as inappropriate expenditures. Such audits could lead to reimbursement to the grantor agency. Management believes disallowances, if any, will be immaterial.

HARRISON COUNTY SENIOR CITIZENS CENTER, INC.

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended September 30, 2023

5 – PROPERTY AND EQUIPMENT

Property and equipment balance as of September 30, 2023, were as follows:

Land, buildings and improvements	\$ 612,890
Furniture and equipment	117,080
Vehicles	<u>550,955</u>
	1,280,925
Less accumulated depreciation	<u>(724,219)</u>
	<u>\$ 556,706</u>

Depreciation expense was \$57,398 for the year ended September 30, 2023.

6 – NET ASSETS WITH DONOR RESTRICTION

Net assets with donor restrictions subject to purpose or temporary restrictions includes the estimated restricted value of vehicles purchased with the assistance of, and pursuant to an agreement with, the State of West Virginia, acting by and through the Division of Public Transit of the Department of Transportation (Division). In accordance with the agreement..." the titles(s) to and ownership of the vehicle(s), during the *useful life*, shall at all times remain with the Division". *Useful life*, as used in the Agreement, means at least 100,000 miles or four years, whichever comes first, from the date of the signing of the agreement. At the conclusion of this period of *useful life*, the Division will transfer title(s) of the vehicles to the Center. Total net assets restricted related to the Section 5310 vehicle program totaled \$27,263 on September 30, 2023.

The Center has a beneficial interest in the Harrison County Senior Citizens Center Endowment Fund held with Your Community Foundation of North Central W. VA., Inc. (YCF). The Center, based upon the donor's designation, has granted the YCF variance power. The assets are recorded as net assets with donor restriction (perpetual in nature) in the Statement of Financial Position. The total amount held in the Harrison County Senior Citizens Center Endowment Fund was \$97,540 on September 30, 2023. Income earned during the years ended September 30, 2023 is recorded as revenue with donor restrictions in the accompanying Statement of Activities.

7 – ACCRUED COMPENSATED ABSENCES

Accrued compensated absences are included in these financial statements at the employee's current hourly rate at each respective years' end. Amounts accrued for future absences include amounts that are attributable to the employees' services already rendered, and those for which the employer has an obligation to make payment in the event an employee is terminated.

HARRISON COUNTY SENIOR CITIZENS CENTER, INC.

NOTES TO THE FINANCIAL STATEMENTS

For the Year Ended September 30, 2023

8 – DONATED FACILITIES

The Center's policy for gifts-in-kind is to utilize the assets given to carry out the mission of the Center. The Center requires the use of a building for its programs and administration. The building is provided at no cost to the Center by the Harrison County Commission. Based on current market rates, the Center would have paid approximately \$120,386 for the year ended September 30, 2023 and this amount has been recognized as in-kind revenue and expense in the Statement of Activities.

9 – SUBSEQUENT EVENTS

The Center has evaluated subsequent events through February 13, 2024, the date which the financial statements were available to be issued, and no further matters came to their attention that would require adjustments to or disclosures in the financial statements.



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**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**

Independent Auditor's Report

To the Board of Directors
Harrison County Senior Citizens Center, Inc.
Chester, 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 Harrison County Senior Citizens Center, Inc., (the Center), which comprise the statement of financial position as of September 30, 2023, 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 February 13, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Center'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 Center's internal control. Accordingly, we do not express an opinion on the effectiveness of the Center'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 or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Center'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 Center's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Gray, Griffith & Mays, a.c.

Charleston, West Virginia
February 13, 2024

SUPPLEMENTARY INFORMATION

HARRISON COUNTY SENIOR CITIZENS CENTER, INC.**SCHEDULE OF EXPENDITURES OF STATE AWARDS**

For the year ended September 30, 2023

<u>State Agency/Pass-through Agency</u>	<u>Grant No.</u>	<u>Revenue Recognize d</u>	<u>Expenses Recognize d</u>
West Virginia Bureau of Senior Services (BOSS):			
State Discretionary Grant - Lighthouse In-Home Care	IH2305	\$ 155,129	\$ 155,129
State Alzheimer's Respite Care/FAIR	IH2305	57,779	57,779
State Discretionary Grant - Lighthouse In-Home Care	IH2405	44,352	44,352
State Alzheimer's Respite Care/FAIR	IH2405	11,146	11,146
West Virginia Bureau of Senior Services passed through the Bel- O-Mar Regional Council:			
Governor's food boxes		92,255	92,255
Grants for supportive services and Senior Centers - Title III-B	23135	51,144	51,144
State Legislative Initiatives for the Elderly (LIFE)	22302	145,578	145,578
State Legislative Initiatives for the Elderly (LIFE)	22402	45,335	45,335
Total State Awards and Expenses		<u>\$ 602,718</u>	<u>\$ 602,718</u>

BASIS OF PRESENTATION

The schedule of expenditures of state awards includes the state grant activity of Harrison County Senior Citizens Center, Inc. under programs of the state government for the year ended September 30, 2023. Because the schedule presents only a selected portion of operations of Harrison County Senior Citizens Center, Inc., it is not intended to and does not present the financial position, changes in net assets or cash flows of Harrison County Senior Citizens Center, Inc..

Expenditures reported on the schedule are reported on the accrual basis of accounting.

See Independent Auditor's Report.