HARRISON COUNTY SENIOR CITIZENS CENTER, INC.

Audited Financial Statements

Years Ended September 30, 2025 and 2024

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GRAY GRIFFITH & MAYS a.c.
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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, 2025 and 2024, 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, the accompanying financial statements present fairly, in all material respects, the financial position of Harrison County Senior Citizens Center, Inc. as of September 30, 2025 and 2024, 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 Opinion

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 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.

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 expenditures of state awards for the year ended September 30, 2025 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.

Other Reporting Required by *Government Auditing Standards*

In accordance with Government Auditing Standards, we have also issued our report dated March 26, 2026, on our consideration of Harrison County Senior Citizens Center, 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 Harrison County Senior Citizens Center, Inc.'s internal control over financial reporting and compliance.

Gray, Griffith & Mays, a.c.

Charleston, West Virginia
March 26, 2026

HARRISON COUNTY SENIOR CITIZENS CENTER, INC.

STATEMENTS OF FINANCIAL POSITION
September 30, 2025 and 2024

	2025	2024
ASSETS		
Current assets:		
Cash and cash equivalents	$ 94,075	$ 208,828
Accounts receivable - grants	83,656	36,327
Other accounts receivable	21,753	28,862
Prepaid expenses	16,477	16,477
Inventory	9,557	9,557
Total current assets	225,518	300,051
Property and equipment, net	548,626	641,485
Beneficial interest in YCF Fund	125,342	119,017
Deposit	14,619	14,619
Total assets	$ 914,105	$ 1,075,172
LIABILITIES AND NET ASSETS		
Current liabilities:		
Accounts payable	$ 6,610	$ 9,453
Accrued wages, benefits and taxes	59,144	50,400
Accrued compensated absences	26,703	26,356
Total current liabilities	92,457	86,209
Net assets:		
Without donor restrictions:		
Undesignated	636,183	789,782
Board designated	125,342	119,017
Total without donor restrictions	761,525	908,799
With donor restrictions:		
Purpose restricted	60,123	80,164
Total net assets	821,648	988,963
Total liabilities and net assets	$ 914,105	$ 1,075,172

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, 2025

	Without Donor Restriction	With Donor Restriction	Total
Revenue and other support:			
State grants and financial assistance	$ 524,118	$ -	$ 524,118
Harrison County vital services levy	190,000	-	190,000
Medicaid and Veterans service revenue	229,413	-	229,413
Federal grant revenue	166,484	-	166,484
Other grant revenue	25,000	-	25,000
Meal program service revenue	28,205	-	28,205
Community service program revenue	19,587	-	19,587
Contributions	53,931	-	53,931
Membership fees	28,757	-	28,757
Special events	2,588	-	2,588
Change in value of beneficial interest in YCF	10,678	-	10,678
Interest income	3,827	-	3,827
Donated facilities income	120,097	-	120,097
Net assets released from restriction	20,041	(20,041)	-
Total revenue and other support	1,422,726	(20,041)	1,402,685
Expenses:			
Program expense	1,240,673	-	1,240,673
Supporting services:			
Management and general	302,586	-	302,586
Fundraising	26,741	-	26,741
Total expenses	1,570,000	-	1,570,000
(Decrease) increase in net assets	(147,274)	(20,041)	(167,315)
Net assets, beginning of year	908,799	80,164	988,963
Net assets, end of year	$ 761,525	$ 60,123	$ 821,648

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, 2024

	Without Donor Restriction	With Donor Restriction	Total
Revenue and other support:			
State grants and financial assistance	$ 570,008	$ -	$ 570,008
Harrison County vital services levy	190,000	-	190,000
Medicaid and Veterans service revenue	241,197	-	241,197
Federal grant revenue	167,974	80,164	248,138
Other grant revenue	25,000	-	25,000
Meal program service revenue	22,290	-	22,290
Community service program revenue	24,635	-	24,635
Contributions	38,291	-	38,291
Membership fees	23,300	-	23,300
Gain on sale of assets	21,070	-	21,070
Special events	1,787	-	1,787
Change in value of beneficial interest in YCF	21,477		21,477
Interest income	8,510	-	8,510
Donated facilities income	120,386	-	120,386
Total revenue and other support	1,475,925	80,164	1,556,089
Expenses:			
Program expense	1,210,414	-	1,210,414
Supporting services:			
Management and general	294,182	-	294,182
Fundraising	26,113	-	26,113
Total expenses	1,530,709	-	1,530,709
(Decrease) increase in net assets	(54,784)	80,164	25,380
Net assets, beginning of year	963,583	-	963,583
Net assets, end of year	$ 908,799	$ 80,164	$ 988,963

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

HARRISON COUNTY SENIOR CITIZENS CENTER, INC.

STATEMENTS OF CASH FLOWS
For the Years Ended September 30, 2025 and 2024

	2025	2024
Cash flows from operating activities:		
Change in net assets	$ (167,315)	$ 25,380
Adjustments to reconcile change in net assets to net cash from operating activities:		
Depreciation	112,624	97,464
Gain on sale of assets	-	(21,070)
Beneficial interest in YCF Fund	(10,677)	(21,477)
(Increase) decrease in operating assets:		
Accounts receivable - grants	(47,329)	22,076
Other accounts receivable	7,109	(15,735)
Prepaid expenses	-	460
Increase (decrease) in operating liabilities:		
Accounts payable	(2,843)	3,072
Accrued wages, benefits and taxes	8,744	(22,582)
Accrued compensated absences	347	641
Net cash (used in) provided by operating activates	(99,340)	68,229
Cash flows from investing activities:		
Purchase of property and equipment	(19,765)	(182,243)
Proceeds from sale of fixed assets	-	21,070
Distributions of beneficial interest	4,352	-
Net cash used in investing activities	(15,413)	(161,173)
Net decrease in cash and cash equivalents	(114,753)	(92,944)
Cash and cash equivalents, Beginning of year	208,828	301,772
Cash and cash equivalents, End of year	$ 94,075	$ 208,828

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, 2025

		Supporting Services			
	Program Expense	Management and General	Fundraising	Total Supporting Services	Total
Salaries and wages	$ 713,380	$ 194,570	$ 18,529	$ 213,099	$ 926,479
Payroll taxes and related expenses	60,347	16,459	1,568	18,027	78,374
Utilities and occupancy expenses	46,765	25,980	1,484	27,464	74,229
Vehicle expense	52,951	2,787	-	2,787	55,738
Supplies - meal programs	47,529	-	-	-	47,529
Insurance	28,922	7,888	751	8,639	37,561
Travel - programs	20,971	-	-	-	20,971
Supplies and expenses - activities	50,464	-	-	-	50,464
Office supplies and expense	10,573	2,884	275	3,159	13,732
Professional services	10,765	2,937	279	3,216	13,981
Repairs and maintenance	5,396	2,999	171	3,170	8,566
Supplies - building	1,992	1,107	63	1,170	3,162
Contract services	1,155	315	30	345	1,500
Advertising and public awareness	462	126	12	138	600
Travel and training expense	413	113	11	124	537
Licenses, permits, and feeds	1,511	412	39	451	1,962
Bank and merchant service fees	-	1,894	-	1,894	1,894
Donated facilities expense	92,474	25,221	2,402	27,623	120,097
Depreciation	94,603	16,894	1,127	18,021	112,624
	$ 1,240,673	$ 302,586	$ 26,741	$ 329,327	$ 1,570,000

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, 2024

		Supporting Services			
	Program Expense	Management and General	Fundraising	Total Supporting Services	Total
Salaries and wages	$ 685,270	$ 186,903	$ 17,799	$ 204,702	$ 889,972
Payroll taxes and related expenses	57,973	15,812	1,506	17,318	75,291
Utilities and occupancy expenses	43,207	24,003	1,371	25,374	68,581
Vehicle expense	46,817	2,464	-	2,464	49,281
Supplies - meal programs	47,011	-	-	-	47,011
Insurance	30,482	8,314	791	9,105	39,587
Travel - programs	19,994	-	-	-	19,994
Supplies and expenses - activities	58,660	-	-	-	58,660
Office supplies and expense	16,862	4,599	438	5,037	21,899
Professional services	11,543	3,149	299	3,448	14,991
Repairs and maintenance	8,132	4,519	258	4,777	12,909
Supplies - building	1,891	1,051	60	1,111	3,002
Contract services	-	-	-	-	-
Advertising and public awareness	732	200	19	219	951
Travel and training expense	5,488	1,498	143	1,641	7,129
Licenses, permits, and feeds	1,786	487	46	533	2,319
Bank and merchant service fees	-	1,282	-	1,282	1,282
Donated facilities expense	92,697	25,281	2,408	27,689	120,386
Depreciation	81,869	14,620	975	15,595	97,464
	$ 1,210,414	$ 294,182	$ 26,113	$ 320,295	$ 1,530,709

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

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.

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 receivables 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.

Beneficial Interest in Assets Held by Community Foundation

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). Under the terms of the fund agreement, and consistent with YCF's governing documents, the Center has granted YCF variance power, giving YCF the authority to manage, invest, and if necessary, redirect the use of the fund should the original purpose become impracticable. The fund is held and invested by YCF for the Center's benefit and is reported at fair value in the statement of financial positions, with distributions and changes in fair value recognized in the statement of activities.

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.

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 years ended September 30, 2025 and 2024.

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 years ended September 30, 2025 and 2024.

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 2020.

Advertising

The Center expenses advertising costs as incurred and is nominal.

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.

Reclassifications

Certain amounts in the prior-year financial statements have been reclassified for comparative purposes to conform to the presentation in the current-year financial statements.

3 – LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure by the Center as of September 30, 2025 and 2024, is as follows:

	2025	2024
Cash and cash equivalents	$ 94,075	$ 208,828
Accounts receivable - grants	83,656	36,327
Other accounts receivable	21,753	28,862
	$ 199,484	$ 274,017

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, 2025 and 2024, consists of the following:

	2025	2024
Title III Program	$ 33,907	$ 1,305
LIFE Grant	15,408	14,347
Lighthouse/FAIR	20,792	20,675
WV Department of Transportation	13,549	-
	$ 83,656	$ 36,327

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.

5 – PROPERTY AND EQUIPMENT

Property and equipment balance as of September 30, 2025 and 2024, were as follows:

	2025	2024
Land, buildings and improvements	$ 637,951	$ 637,951
Furniture and equipment	110,845	91,081
Vehicles	453,879	453,879
	1,202,675	1,182,911
Less accumulated depreciation	(654,049)	(541,426)
	$ 548,626	$ 641,485

Depreciation expense was $112,624 and $97,464 for the years ended September 30, 2025 and 2024, respectively.

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 $60,163 and $80,164 at September 30, 2025 and 2024, respectively.

7 – BENEFICIAL INTEREST IN ASSET HELD BY OTHERS

The Center has a beneficial interest in the Harrison County Senior Citizens Center Endowment Fund, established in 2020 and held with Your Community Foundation of North Central W. VA., Inc. (YCF). Under the terms of the fund agreement, and consistent with YCF's governing documents, the Center has granted YCF variance power, giving YCF the authority to manage, invest, and if necessary, redirect the use of the fund should the original purpose become impracticable. Because the Center is the named beneficiary but does not control the underlying assets, the asset is recorded as a beneficial interest in assets held by others in accordance with ASC 958-605. As of September 30, 2025 and 2024, the beneficial interest is presented as board-designated net assets within net assets without donor restrictions.

The following schedule represents the activity in the endowment fund during the years ended September 30, 2025 and 2024:

	2025	2024
Beginning balance	$ 119,017	$ 97,540
Change in value of beneficial interest in YCF	10,678	21,477
Distributions or appropriations	(4,353)	-
Total endowment funds	$ 125,342	$ 119,017

8 – FAIR VALUE MEASUREMENTS

The Center reports its beneficial interest in the Harrison County Senior Citizens Center Endowment Fund held by Your Community Foundation of North Central West Virginia, Inc. (YCF) at fair value in accordance with ASC 820, *Fair Value Measurement*. Fair value represents the amount that would be received to sell an asset or paid to transfer a liability in an orderly transaction at the measurement date.

Because YCF retains variance power, the Center does not control the underlying investments. The beneficial interest represents the Center's proportionate share of the assets held in the specific endowment fund administered by YCF.

Fair Value Hierarchy

The beneficial interest is valued using the net asset value (NAV) of the underlying investment pool as reported by YCF. YCF invests the majority of individual fund assets jointly in a pooled investment account, and each fund's share of the pool is determined using a "units of participation" method based on the fair value of the underlying assets.

Because the valuation incorporates unobservable inputs and the Center cannot access or direct the underlying investments, the beneficial interest is classified within Level 3 of the fair value hierarchy.

The following is a summary of assets held at fair value on September 30, 2025 and 2024:

		Fair Value Measurements at September 30, 2025		
Description	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Beneficial Interest In Assets Held at the Your Community Foundation	$ 125,342	$ -	$ -	$ 125,342

		Fair Value Measurements at September 30, 2024		
Description	Total	Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Beneficial Interest In Assets Held at the Your Community Foundation	$ 119,017	$ -	$ -	$ 119,017

9 – 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.

10 – 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 $120,097 and $120,386 for the year ended September 30, 2025 and 2024, each year and this amount has been recognized as in-kind revenue and expense in the Statement of Activities

11 – SUBSEQUENT EVENTS

The Center has evaluated subsequent events through the date of the auditor's report, which is 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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CERTIFIED PUBLIC ACCOUNTANTS

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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.
Clarksburg, 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, 2025, 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 26, 2026.

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
March 26, 2026

SUPPLEMENTARY INFORMATION

HARRISON COUNTY SENIOR CITIZENS CENTER, INC.

SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the year ended September 30, 2025

State Agency/Pass-through Agency	Grant No.	Revenue Recognized	Expenses Recognized
West Virginia Department of Health		$ 9,650	$ 9,650
Governor's Food Boxes			
West Virginia Bureau of Senior Services (BOSS):			
State Discretionary Grant - Lighthouse In-Home Care	IH2505	$ 146,187	$ 146,187
State Alzheimer's Respite Care/FAIR	IH2505	12,231	12,231
State Discretionary Grant - Lighthouse In-Home Care	IH2605	58,643	58,643
State Alzheimer's Respite Care/FAIR	IH2605	5,603	5,603
West Virginia Bureau of Senior Services passed through the Bel-O-Mar Regional Council:			
Congressional Directive Spending Grant	22535A	$ 45,009	$ 45,009
Grants for supportive services and Senior Centers - Title III-B	22535	54,166	54,166
State Legislative Initiatives for the Elderly (LIFE)	22502	146,343	146,343
State Legislative Initiatives for the Elderly (LIFE)	22602	46,286	46,286
Total State Awards and Expenses		$ 524,118	$ 524,118

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, 2025. 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.