

WEST VIRGINIA FIRST FOUNDATION, INC.

Initial Opportunity Grant

Cover Sheet

Date of Application: 10/4/2024

Legal Name of Organization:

McDowell County Commission on Aging, Inc.

(Should be the same as on IRS determination letter and as supplied on IRS Form 990)

725 Stewart Street

City: Welch State: WV

Zip: 24801

Mailing Address, if different from above:

Point of Contact: Dr. Donald Reed

Email for Point of Contact: donald@mcowell.coa.org

Phone for Point of Contact: 304 436 6588

Website: mcowell.coa.org /

Project Name: HOPE For McDowell

Identify Region for use of funds: 6

Identify "Target Area" for use of funds: Prevention and Youth Workforce Development.

Total Amount Requested: 251,865

General Application Purpose:

Media Campaign
Community drug disposal program
youth workforce development
Engaging the faith community in STARO Club development.

B. Project Narrative

1. Problem to be addressed and the needs to be met by the project: As of 2021, the population of McDowell County was 18,363. The minority percentage of the population was 9.5%, higher in comparison to the state minority population, being 6.9%. Of the minority population, 7.9% identify as Black or African American, 1.9% identify as Hispanic or Latino, 1.2% identify as two or more races, 0.2% identify as Asian and 0.2% identify as American Indian and Alaska Native. The median household income of McDowell County residents was \$26,072, while the mean household income was \$36,690, which is lower than the West Virginia median income of \$50,884. 24.8% of residents are enrolled for SNAP monthly benefits, with 484 receiving WIC. [census.gov]

Of the total population of 18,363, 20.4% or 3,746 of the people are youth under 18. Over 18, 30.9% live in poverty, while 39.4% of youth live in poverty. As of 2020, 593 youth lived in Kinship care or with grandparents. As of 2020, only 72.2% of McDowell residents 25 or older are high school graduates, indicating a high dropout rate in McDowell County. Only 6.8% of those achieved a Bachelor's degree or higher as of 2020, perhaps due to the County's rural nature, distance from higher learning institutions, and limited options for those institutions. Four hundred thirty-eight of McDowell children are currently experiencing homelessness, which means 11.7% of youth are homeless in McDowell. [census.gov]

Proven risk factors for youth substance use prevention are prevalent throughout the county. Risk factors include, but are not limited to, lack of economic stability, high rate of youth homelessness, health disparities, and limited access to necessary resources.

The census data indicates significant challenges within the community, including a lack of economic stability, high rates of youth homelessness, pronounced health disparities, and limited access to necessary resources. These conditions have contributed to concerning outcomes, such as elevated suicide rates, widespread opioid addiction, and a pervasive sense of hopelessness. This conveys the relationship between the underlying issues and the resulting consequences effectively.

McDowell County has the highest rate of suicide in the state, ranked 1st in the state; 25% of high school students in McDowell County struggle with depression, compared to 39.5% statewide. [https://preventsuicidewv.com]

Review of data from the WV Chief Medical Examiners Office shows that WV still has an overdose death rate more than double the national rate, according to the CDC and for 2023, McDowell County led the state again in the number of fatal overdoses per capita, with 183 fatalities recorded per 100,000 people. [https://www.cdc.gov/nchs/nvss/vsrr/drug-overdose-data.htm]

2. Amount of Fund Requested: \$251,865

Core Strategies or Approved Purposes: Our proposed activities align with the Foundation's approved Core Strategies and Approved Purposes:

- Prevention Programs – Media Campaigns to Prevent Opioid Misuse;
- Community drug disposal programs;
- Engaging and Supporting Nonprofits and the Faith based Community to support prevention.
- Enhancing coalition staffing and training in evidence-informed practices
- Mentorship for Workforce Development targeting youth ages 18-24

Goals and overall Impact:

Expansion of Community-Based SADD Chapters

Goal: Expand the reach and impact of Students Against Destructive Decisions (SADD) chapters throughout the community to foster youth-led prevention initiatives.

Objectives:

- By December 2024, establish three new faith and/or community-based SADD chapters in underserved areas.
- Engage 30 new students in SADD activities and leadership roles within 12 months.
- Provide training on leadership, drug prevention, and peer advocacy to at least 75% of SADD members by the December 2024.

Strengthening Community Drug Disposal Programs

Goal: Enhance community drug disposal programs to reduce access to unused or expired prescription drugs, particularly opioids.

Objectives:

- Increase the number of permanent drug disposal sites. Add 2 municipal sites.
- Organize and promote at least two community-wide drug take-back events per year, with a goal of collecting 100 pounds of unused medications annually.

Developing and Implementing a Media Campaign Aimed at Preventing Opioid Misuse

Goal: Launch a comprehensive media campaign to educate the community about opioid misuse prevention and available support resources.

Objectives:

- Develop and launch a media campaign (social media, radio, and print) targeting opioid misuse prevention within six months.
- Reach at least 6,000 community members through social media platforms and traditional media outlets within the first 12 months.

Mentorship for Workforce Development Targeting Youth Ages 18-24

Goal: Provide mentorship and skill-building opportunities for youth ages 18-24 to support their workforce readiness and long-term career development.

Objectives:

- Recruit and train 10 mentors from local businesses and organizations. Focus will be on carpentry, senior services, transportation, and food service.
- Enroll at least 10 youth ages 18-24 in a workforce development mentorship program.

- Youth must work in the program 30 hours per week with the mentor and then spend 5 hours a week on personal development and 5 hours a week on community development. This also focuses on the highest risk youth. To put the cost of this program in perspective- the cost per person per residential substance abuse treatment is \$43,446.

The overall impact of this program, which combines community-based SADD chapters, enhanced drug disposal programs, opioid misuse prevention through media campaigns, and workforce development for youth, would be far-reaching and multifaceted. Below are key areas of impact:

1. ****Youth Empowerment and Leadership Development****

The expansion of community-based SADD chapters would significantly empower youth, providing them with leadership opportunities and fostering responsibility as peer advocates for healthier, safer communities. By December 2024, the program would actively engage 30 new students, equipping them with skills in leadership, drug prevention, and peer advocacy. This not only reduces risky behaviors among youth but also cultivates the next generation of community leaders who can inspire others.

2. ****Community-Wide Substance Misuse Prevention****

By strengthening drug disposal programs and launching opioid misuse prevention campaigns, this initiative would help reduce the availability of unused or expired medications, which can be a gateway to opioid misuse. Establishing two new permanent drug disposal sites and hosting community-wide drug take-back events with the goal of collecting 100 pounds of unused medications annually would directly contribute to safer households and reduce the likelihood of opioid misuse. Additionally, educating at least 6,000 community members through targeted media outreach would raise awareness and understanding of opioid risks and prevention strategies, fostering a more informed and proactive community.

3. ****Support for Youth Workforce Readiness****

The mentorship program focusing on workforce development for youth ages 18-24, particularly in fields like carpentry, senior services, transportation, and food service, addresses a crucial gap in skill-building and career readiness for this age group. With 10 trained mentors and 10 youth enrolled, the program ensures that young adults are equipped with the skills and knowledge needed to succeed in the workforce. With 80% of participants completing at least one workforce readiness workshop or training, the program would contribute to long-term career development, economic stability, and community resilience.

4. ****Holistic Community Strengthening****

By integrating youth leadership, substance misuse prevention, and workforce development, this program fosters a comprehensive approach to community well-being. As a result:

- ****Youth would be more engaged**** in their communities, contributing to a decrease in risky behaviors.
- ****Families would feel safer****, with fewer opportunities for opioid misuse through improved drug disposal options.
- ****The community would be more informed**** about opioid misuse risks and prevention, leading to greater vigilance and collective action.

- **Economic opportunities for youth** would expand, potentially reducing unemployment rates and promoting economic mobility in underserved areas.

5. **Long-Term Sustainability and Community Resilience**

This program would build sustainable community structures by empowering local organizations, mentors, and students to take ownership of their initiatives. Over time, the SADD chapters, drug disposal programs, and workforce development activities could become self-sustaining through ongoing community support and engagement. The media campaign and prevention efforts would contribute to a lasting cultural shift, fostering a healthier, more resilient community equipped to address future challenges related to substance misuse and workforce development.

In summary, this program would have a broad and lasting impact on youth leadership, substance misuse prevention, community safety, and workforce development, ultimately contributing to a stronger and healthier community.

Geographic Area Served: McDowell County, WV

Identify the project as a new, additional, or continuing program.

- SADD Chapters – Expansion
- Media Campaign – New
- Community Drug Disposal Program – Expansion
- Workforce Mentoring Program – New

What unique service(s) would the community be deprived of if you do not undertake this project? If this project is not undertaken, the community would be deprived of critical services that empower youth, prevent substance misuse, and promote public safety. Specifically, the absence of community-based SADD chapters would eliminate opportunities for youth to lead prevention efforts, particularly in underserved areas where faith-based engagement could foster trust and resilience. Without enhanced drug disposal programs, the community would have limited access to safe disposal options, increasing the risk of opioid misuse from leftover medications. Additionally, the lack of a media campaign targeting opioid misuse and workforce development mentorship for youth would diminish efforts to educate the public and provide essential career opportunities for young adults, leaving key gaps in prevention, safety, and youth engagement.

Identify any regulatory approvals, if required, for the project. To our knowledge there are no EPA, EDA, NLRB, State, or Federal Regulatory Approvals needed for implementation of this community-based project.

Discuss the implications of this project in relation to the organization's ongoing operational expenses and purpose: This project would help expand on the current work of the McDowell County HOPE Coalition. Our agency is financially solid and is not dependent upon these funds for operational expenses and purpose. More information about the HOPE Coalition is listed below.

Coalition Mission/Purpose: The mission statement is: "The McDowell County Health Opportunities for Positive Education (HOPE) Coalition is dedicated to strengthening the capacity of our partners to create and maintain safe, healthy, drug-free communities." This mission statement reflects its continued work of collaboratively working across its network of agencies and community partners to strengthen our communities safe, healthy, and drug-free progress into the future.

The McDowell County HOPE Coalition has been in existence in name since 2022. The Coalition was a drug-free communities' grantee in the early 2000s (2006-2011). The Coalition has gone through many revisions and even a break during COVID. The McDowell County HOPE Coalition was reformed in 2022, but we kept the same name due to the community recognition of the term. Almost all of the partners have changed. The McDowell County Commission on Aging, Inc. serves as the fiscal agent and lead agency for the McDowell HOPE Coalition.

Key Accomplishments Include; County Level Clean Indoor Air Ordinance (Smoking Ban); County Level Underage Drinking Social Host Ordinance; DEA Rx Drug Takeback Days and Permanent Drop Box Locations; Implementation of local 4-H Clubs, 4-H Camp, and local SADD (Students Against Destructive Decisions) Chapters at Riverview and Mt.View High Schools;

The McDowell County Commission on Aging, Inc. (MCCOA) is dedicated to assisting seniors (age 60+) and disabled residents and their caregivers in the rural communities throughout McDowell County by providing a variety of essential services. We are dedicated to offering assistance to help residents in need enrich their lives and access necessary services. We provide nutritional, educational, recreational, in-home care & hygiene care, socialization, household tasks, shopping, transportation, and light cleaning assistance for eligible community members. The MCCOA is part of the state network of senior centers within WV. Senior Centers in WV have three mission mandates: In-Home Care, Senior Nutrition/Meals on Wheels, and Senior Transportation. Senior Activities and Health Promotion are secondary activities.

Established in 1973, the MCCOA functions as a multi-service, non-profit, community-based program. Our purpose is to maintain and improve daily life for seniors, people with disabilities, and their caregivers through advocacy, education, wellness promotion, and support services. We currently have a \$3.1 Million-dollar budget with almost 80 employees.

Describe your project's objectives, activities, strategies, staffing, partners, timelines (including beginning and end dates), and explain how the design will enable you to address the problem or need.

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- Engage 30 new students in SADD activities and leadership roles within 12 months.
- Provide training on leadership, drug prevention, and peer advocacy to at least 75% of SADD members by the December 2024.

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Objectives:

- Recruit and train 10 mentors from local businesses and organizations. Focus will be on carpentry, senior services, transportation, and food service.
- Enroll at least 10 youth ages 18-24 in a workforce development mentorship program.
- Ensure that 80% of youth participants complete at least one workforce readiness workshop or training.

Explain your organizations sustainability plan, including but not limited to, other financing sources or strategies you are developing, strategies for the longevity of the proposed program or project.

The sustainability plan for this project focuses on ensuring long-term impact and continued support through community engagement, capacity building, and resource development. Key elements include:

1. Community Ownership and Partnerships

Establishing strong partnerships with schools, faith-based organizations, local businesses, and community stakeholders ensures that the initiatives are rooted in the community. These partnerships will help sustain SADD chapters, drug disposal programs, and workforce mentorship opportunities by sharing responsibility and resources. Regular communication with stakeholders will maintain their investment and support over time.

2. Youth Leadership Development

By empowering youth through SADD chapters and leadership training, the project fosters a pipeline of future leaders who can continue prevention efforts. As students graduate, they can mentor incoming participants, creating a self-sustaining cycle of leadership and advocacy. Alumni networks of SADD participants can also be developed to support ongoing initiatives.

3. **Diversified Funding Streams

To ensure financial sustainability, the project will pursue a mix of funding sources, including local grants, donations from community organizations, and fundraising efforts led by SADD chapters and faith-based partners. Additionally, the coalition will apply for government grants related to substance misuse prevention and workforce development, while engaging corporate sponsors to support key components like media campaigns and training programs.

4. Ongoing Training and Capacity Building

The project will prioritize continuous training for coalition staff, mentors, and community partners in evidence-informed practices. This ensures that the programs remain adaptable, relevant, and effective. Offering professional development opportunities and certifications for staff and mentors also enhances their skills and commitment to the project.

By embedding the project into the community, securing diverse funding, building capacity, and continuously evaluating its effectiveness, this project is designed to have lasting, sustainable impact on youth, substance misuse prevention, and community health.

Please identify any other applications made for funding for this project from other sources (city, state, private, or nonprofit organizations).

We are a Drug Free Communities Support Program Community. We also receive Prevention without Borders Funding through Community Connections, Inc. The activities outlined in this grant are either new or an expansion of these funded activities – there is no duplication.

We have not submitted this project idea to any other funding source.

McDowell County Commission on Aging, Inc.
WV First Foundation Inc. Substance Use Prevention Grant
BUDGET NARRATIVE/JUSTIFICATION

1/1/2025-12/31/2025

A.) Personnel: \$44,970

- a) Project Director: Dr. Donald Reed. Dr. Reed will oversee the implementation of project goal and objectives. He will be responsible for the reporting and evaluation of the project. Dr. Reed currently makes \$105,000 per year. He will spend 25% of his time on this project at a cost of \$26,250.
- b) Project Assistant: An assistant will be hired to assist Dr. Reed with the implementation of the project goals and objectives. The assist will help with the day to day management of the project. \$18 per hour x 20 hours per week x 52 weeks = \$18,720

B.) Fringe Benefits: \$22,804

1. Social Security/Medicare: 7.65% of \$44,970 = \$3,440
2. Workers' Compensation: 3% of \$44,970= \$1,349
3. Unemployment Insurance: 1.7%% of \$44,970 = \$765
4. Healthcare: \$1000 x 12 months = \$12,000
5. Retirement: \$26,250 x 20% = \$5,250

C.) Equipment: \$0.00

D.) Supplies: \$2,194

1. Paper: 20 Reams of copier paper at \$7 per ream = \$140
2. Ink: 3 Ink Cartridges at \$100 each = \$300
3. Binders: 20 Binders at \$13 each = \$260
4. Copies - 7000 copies x \$0.10per copy = \$700
5. Stamps - \$0.60 per stamp x 1000 = \$600
6. Survey Monkey Subscription for one year: \$194

E.) Contractual Costs: \$114,000

1. SADD Club Coordination. Stipend for paid adult coordinator per club. \$500 per month x 12 monthx x 3 clubs. \$6000.
2. Workfoce Mentorship. Stipend for paid adult mentorship. \$500 per month x 6 months x 10 youth. \$30,000. Contract will be made with mentorship agency.

3. Youth Workforce Development. \$10 per hour x 30 hours x 26 weeks x 10 youth = \$78,000. Contract will be paid with mentorship agency.

F.) Construction: \$0.00

G.) Other: \$45,000

1. Drug Disposal Boxes: \$3000 x 2 = \$6000
2. SADD Club Supplies: \$5000 per club x 3 Clubs = \$15,000
3. Opioid Media Campaign - \$24,000 – a mixture of billboards, radio, and social media ads. \$2000 per month x 12 months.

Total Direct Costs: \$228,968

H.) Indirect Costs: \$22,897

McDowell County Commission on Aging, Inc. has never received a negotiated indirect cost rate may elect to charge a de minimis rate of 10% or less of modified total direct costs as allowed per 2 CFR 200. For this project, we are charging 10%. Total Direct Cost is \$228,968 x 10% = \$22,897

Total Grant Award: \$251,865

Grantee Supplies Funds (Informational Purposes Only): \$0.00

Program Income (Informational Purposes Only): \$0.00

Detailed Line Item Budget

General Information			
1. Grantee Name:	McDowell County Commission on Aging, Inc.		
2. Preparers Name and Title:	Dr. Donald Reed, Jr. - Executive Director		
3. Date of Preparation:	October 4, 2024	4. Period Covered:	1/1/2025-12/31/2025
Boxes 5-8 are to be completed by DHHR Personnel			
5. Grant Agreement Number:		6. Change Order Number:	
7. Original Grant Amount:		8. Revised Grant Amount:	

Complete the following worksheets based on information and procedures provided in the *Instructions for Preparing the WVDHHR Detailed Line Item Budget*.

A. Personnel:

Position	Salary/Rate	Percent of Time on Grant	Total Cost
1. Project Director	\$105,000.00	25.00%	26,250.00
2. Project Assistant	\$37,440.00	50.00%	18,720.00
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
11.			
12.			
13.			
14.			
15.			
16.			
PERSONNEL TOTAL			\$44,970.00

B. Fringe Benefits:

Component	Base	Rate	Total Cost
1. Social Security/Medicare	\$44,970.00	7.65%	3,440.00
2. Workers Compesentation	\$44,970.00	3.00%	1,349.00
3. Unemployment Insurance	\$44,970.00	1.70%	765.00
4. Health Insurance	\$1,000.00	\$1000 per mo. X 12 months	12,000.00
5. Retirement	\$26,250.00	20.00%	5,250.00
6.			
FRINGE BENEFIT TOTAL			\$22,804.00

C. Equipment :

Item	Item Cost	DHHR %	Total Cost
1.			
2.			
3.			
4.			
5.			
6.			
7.			
8.			
9.			
10.			
EQUIPMENT TOTAL			

D. Supplies:

Item	Number	Rate	Total Cost
1. Ream of Paper	20.00	\$7 per ream	140.00
2. Ink	3.00	\$100 per ink cartridge	300.00
3. Binders	20	\$13	260.00
4. Copies	7000	\$0.10 per copy	700.00
5. stamps	1000	\$0.60 per stamps	600.00
6. Survey Monkey Subscription	1	\$194 per year	194.00
7.			
8.			
9.			
10.			
SUPPLIES TOTAL			\$2,194.00

E. Contractual Costs:

Name	Service	Rate	Total Cost
1. To Be Determined	SADD Club Coordination	\$500 per month x 12 months x 3 clubs	6,000.00
2. To Be Determined	Adult Workforce Mentors	\$500 per month x 6 months x 10 youth	30,000.00
3. To Be Determined	Youth Workforce Development	\$10 per Hr; 30 hrs pr wk; 26 wks; 10 youth	78,000.00
4.			
5.			
6.			
7.			
8.			
9.			
10.			
CONTRACTUAL COSTS TOTAL			\$114,000.00

F. Construction:

Item	Rate	Total Cost
1.		
2.		
3.		
4.		
CONSTRUCTION TOTAL		

G. Other:

Item	Rate	Total Cost
1. Drug Disposal Boxes	3000 each x 2	6,000.00
2. SADD Club Supplies	\$5000 per club x 3 Clubs	15,000.00
3. Opioid Misuse Media Campaign	\$2000 per month x 12 months	24,000.00
4.		
5.		
6.		
7.		
8.		
9.		
10.		
11.		
12.		
13.		
14.		
OTHER TOTAL		\$45,000.00

H. Indirect Costs:

Formula:

Base	Rate	Indirect Costs
Total 228968	10%	22,897.00
2.		
3.		
4.		
5.		
6.		
INDIRECT COSTS TOTAL		\$22,897.00

BUDGET SUMMARY

When you have completed the budget worksheets, verify the totals transferred for each category to the spaces below.

Budget Category	Amount
A. Personnel	\$44,970.00
B. Fringe Benefits	\$22,804.00
C. Equipment	
D. Supplies	\$2,194.00
E. Contractual Costs	\$114,000.00
F. Construction	
G. Other	\$45,000.00
Total Direct Costs:	\$228,968.00

H. Indirect Costs	
Total Indirect Costs:	\$22,897.00

Total Grant Award \$251,865.00

The following sections are for informational purposes only.

Grantee Supplied Funds	Amount
I. Cost Sharing or Matching	
J. Other Grantee Supplied Funds (Not a requirement of the Grant award)	

Total Grantee Funds

Program Income	Amount
K. Program Income (Projected)	

Total Program Income

Grantee's Signature: 

Date: 10/4/2024

DHHR Approval Signature: _____

Date: _____

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: **MAR 03 2004**

MCDOWELL COUNTY COMMISSION ON
AGING INC
PO BOX 773
WELCH, WV 24801-0000

Employer Identification Number:
55-0567694

DLN:

17053045786064

Contact Person:

ERIC J BERTELSEN

ID# 31323

Contact Telephone Number:
(877) 829-5500

Public Charity Status:

170(b)(1)(A)(vi)

Dear Applicant:

Our letter dated September 1996, stated you would be exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code, and you would be treated as a public charity during an advance ruling period.

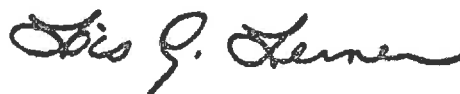
Based on our records and on the information you submitted, we are pleased to inform you that our letter dated January 31, 2001 in which you were presumed to be a private foundation is hereby superseded. You are exempt under section 501(c)(3) of the Code, and you are classified as a public charity under the Code section listed in the heading of this letter.

Publication 557, Tax-Exempt Status for Your Organization, provides detailed information about your rights and responsibilities as an exempt organization. You may request a copy by calling the toll-free number for forms, (800) 829-3676. Information is also available on our Internet Web Site at www.irs.gov.

If you have general questions about exempt organizations, please call our toll-free number shown in the heading between 8:00 a.m. - 6:30 p.m. Eastern time.

Please keep this letter in your permanent records.

Sincerely yours,



Lois G. Lerner
Director, Exempt Organizations
Rulings and Agreements

Letter 1050 (DO/CG)

2022 Exempt Organization Business Tax Return
prepared for:

McDowell County Commission on Aging, Inc
725 Stewart Street
Welch, WV 24801

Williams & Associates AC
427 Kerens Avenue
Elkins, WV 26241

Return of Organization Exempt From Income Tax

OMB No. 1545-0047

Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)

2022

Department of the Treasury
Internal Revenue Service

Do not enter social security numbers on this form as it may be made public.
Go to www.irs.gov/Form990 for instructions and the latest information.

Open to Public Inspection

A For the 2022 calendar year, or tax year beginning Oct 1, 2022, and ending Sep 30, 2023

B Check if applicable:
 Address change
 Name change
 Initial return
 Final return/terminated
 Amended return
 Application pending

C Name of organization McDowell County Commission on Aging, Inc
 Doing business as _____
 Number and street (or P.O. box if mail is not delivered to street address) Room/suite
725 Stewart Street
 City or town, state or province, country, and ZIP or foreign postal code
Welch, WV 24801

D Employer identification number 55-0567694
E Telephone number (304) 436-6588
G Gross receipts \$ 3,115,852.

F Name and address of principal officer:
Jackie Fairbanks, 725 Stewart St, Welch, WV 24801

H(a) Is this a group return for subordinates? Yes No
H(b) Are all subordinates included? Yes No
 If "No," attach a list. See instructions.
H(c) Group exemption number _____

I Tax-exempt status: 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527

J Website: N/A

K Form of organization: Corporation Trust Association Other **L** Year of formation: 1973 **M** State of legal domicile: WV

Part I Summary		Prior Year	Current Year
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: <u>To provide services to senior citizens of McDowell County, West Virginia.</u>		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	12
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	12
	5 Total number of individuals employed in calendar year 2022 (Part V, line 2a)	5	0
	6 Total number of volunteers (estimate if necessary)	6	20
	7a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, Part I, line 11	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)		2,064,005.
	9 Program service revenue (Part VIII, line 2g)		949,481.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)		46,621.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		-1,198.
	12 Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)		3,058,909.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
	14 Benefits paid to or for members (Part IX, column (A), line 4)		
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)		1,672,607.
	16a Professional fundraising fees (Part IX, column (A), line 11e)		
	b Total fundraising expenses (Part IX, column (D), line 25)		0.
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)		1,275,544.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)		2,948,151.	
19 Revenue less expenses. Subtract line 18 from line 12		110,758.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	Beginning of Current Year 2,209,114.	End of Year 2,436,637.
	21 Total liabilities (Part X, line 26)	234,520.	130,712.
	22 Net assets or fund balances. Subtract line 21 from line 20	1,974,594.	2,305,925.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer: Jackie Fairbanks, President Date: _____
 Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name: Tammy Williams CPA Preparer's signature: Tammy Williams CPA Date: 07/22/2024 Check if self-employed PTIN: P00705940
 Firm's name: Williams & Associates AC Firm's EIN: 55-0770771
 Firm's address: 427 Kerens Avenue, Elkins, WV 26241 Phone no.: (304) 637-9110

May the IRS discuss this return with the preparer shown above? See instructions Yes No

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:
To provide services to senior citizens of McDowell County, West Virginia.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? Yes No
If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? Yes No
If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 2,948,151. including grants of \$ 0.) (Revenue \$ 3,115,852.)
Senior Services

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.)
(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 2,948,151.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If "Yes," complete Schedule A</i>	1 x	
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions	2	x
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If "Yes," complete Schedule C, Part I</i>	3	x
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If "Yes," complete Schedule C, Part II</i>	4	x
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Rev. Proc. 98-19? <i>If "Yes," complete Schedule C, Part III</i>	5	x
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If "Yes," complete Schedule D, Part I</i>	6	x
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If "Yes," complete Schedule D, Part II</i>	7	x
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If "Yes," complete Schedule D, Part III</i>	8	x
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If "Yes," complete Schedule D, Part IV</i>	9	x
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If "Yes," complete Schedule D, Part V</i>	10	x
11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If "Yes," complete Schedule D, Part VI</i>	11a x	
b Did the organization report an amount for investments—other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VII</i>	11b	x
c Did the organization report an amount for investments—program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part VIII</i>	11c x	
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If "Yes," complete Schedule D, Part IX</i>	11d	x
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If "Yes," complete Schedule D, Part X</i>	11e	x
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If "Yes," complete Schedule D, Part X</i>	11f	x
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If "Yes," complete Schedule D, Parts XI and XII</i>	12a x	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional</i>	12b	x
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If "Yes," complete Schedule E</i>	13	x
14a Did the organization maintain an office, employees, or agents outside of the United States?	14a	x
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If "Yes," complete Schedule F, Parts I and IV.</i>	14b	x
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If "Yes," complete Schedule F, Parts II and IV</i>	15	x
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If "Yes," complete Schedule F, Parts III and IV.</i>	16	x
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If "Yes," complete Schedule G, Part I. See instructions</i>	17	x
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If "Yes," complete Schedule G, Part II</i>	18	x
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If "Yes," complete Schedule G, Part III</i>	19	x
20a Did the organization operate one or more hospital facilities? <i>If "Yes," complete Schedule H</i>	20a	x
b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b	
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i>	21	x

Part IV Checklist of Required Schedules (continued)

		Yes	No
22	Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23	Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>		X
24a	Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b	Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
24b			
c	Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
24c			
d	Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
24d			
25a	Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b	Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
25b			X
26	Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27	Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28	Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
a	A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>		X
28a			X
b	A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
28b			X
c	A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
28c			X
29	Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>		X
29			X
30	Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
30			X
31	Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
31			X
32	Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
32			X
33	Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
33			X
34	Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
34			X
35a	Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
35a			X
b	If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
35b			
36	Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
36			X
37	Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
37			X
38	Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O	X	
38		X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

		Yes	No
1a	Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable		
1a			
b	Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable		
1b			
c	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		
1c			

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)			Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2a 0		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?	2b		
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year?	3a		X
b	If "Yes," has it filed a Form 990-T for this year? If "No" to line 3b, provide an explanation on Schedule O	3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4a		X
b	If "Yes," enter the name of the foreign country See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).			
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5b		X
c	If "Yes" to line 5a or 5b, did the organization file Form 8886-T?	5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions?	6a		X
b	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6b		
7	Organizations that may receive deductible contributions under section 170(c).			
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7a		X
b	If "Yes," did the organization notify the donor of the value of the goods or services provided?	7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7c		X
d	If "Yes," indicate the number of Forms 8282 filed during the year	7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7e		X
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7f		X
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year?	8		
9	Sponsoring organizations maintaining donor advised funds.			
a	Did the sponsoring organization make any taxable distributions under section 4966?	9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person?	9b		
10	Section 501(c)(7) organizations. Enter:			
a	Initiation fees and capital contributions included on Part VIII, line 12	10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10b		
11	Section 501(c)(12) organizations. Enter:			
a	Gross income from members or shareholders	11a		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.)	11b		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12a		
b	If "Yes," enter the amount of tax-exempt interest received or accrued during the year	12b		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.			
a	Is the organization licensed to issue qualified health plans in more than one state? Note: See the instructions for additional information the organization must report on Schedule O.	13a		
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13b		
c	Enter the amount of reserves on hand	13c		
14a	Did the organization receive any payments for indoor tanning services during the tax year?	14a		X
b	If "Yes," has it filed a Form 720 to report these payments? If "No," provide an explanation on Schedule O	14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? If "Yes," see the instructions and file Form 4720, Schedule N.	15		
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? If "Yes," complete Form 4720, Schedule O.	16		
17	Section 501(c)(21) organizations. Did the trust, or any disqualified or other person engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? If "Yes," complete Form 6069.	17		

Part VI Governance, Management, and Disclosure. For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions. Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

		Yes	No
1a	Enter the number of voting members of the governing body at the end of the tax year If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O.		
1b	Enter the number of voting members included on line 1a, above, who are independent		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		x
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?		x
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		x
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		x
6	Did the organization have members or stockholders?		x
7a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		x
7b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		x
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	x	
b	Each committee with authority to act on behalf of the governing body?	x	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O		x

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10a	Did the organization have local chapters, branches, or affiliates?		x
10b	If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	x	
11b	Describe on Schedule O the process, if any, used by the organization to review this Form 990.		
12a	Did the organization have a written conflict of interest policy? If "No," go to line 13	x	
12b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	x	
12c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe on Schedule O how this was done.	x	
13	Did the organization have a written whistleblower policy?	x	
14	Did the organization have a written document retention and destruction policy?	x	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15a	The organization's CEO, Executive Director, or top management official		x
15b	Other officers or key employees of the organization		x
	If "Yes" to line 15a or 15b, describe the process on Schedule O. See instructions.		
16a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		x
16b	If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records.
 Margaret Sanderson, 725 Stewart St, Welch, WV 24801 (304) 436-6588

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, box 6 of Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Donald Reed Executive Director	40.00				X		83,599.	0.	0.	
(2) Margaret "Lisa" Sanderson Assistant Director	40.00				X		52,846.	0.	0.	
(3) Jackie Fairbanks President	2.00	X		X			0.	0.	0.	
(4) Sheila Munch Vice President	2.00	X		X			0.	0.	0.	
(5) Vivian Anderson Secretary	2.00	X		X			0.	0.	0.	
(6) Doris Johnston Treasurer	2.00	X		X			0.	0.	0.	
(7) Dolores Johnson Director	2.00	X					0.	0.	0.	
(8) Lucreatia Ford Director	2.00	X					0.	0.	0.	
(9) Lois Godfrey Director	2.00	X					0.	0.	0.	
(10) Marie Scales Director (Past President)	2.00	X					0.	0.	0.	
(11) Mike Snow Director	2.00	X					0.	0.	0.	
(12) Marilyn Tilley Director	2.00	X					0.	0.	0.	
(13) Ivirose Green Director	2.00	X					0.	0.	0.	
(14) Robin Pruitt Director	2.00	X					0.	0.	0.	

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15)										
(16)										
(17)										
(18)										
(19)										
(20)										
(21)										
(22)										
(23)										
(24)										
(25)										
1b Subtotal							136,445.	0.	0.	
c Total from continuation sheets to Part VII, Section A										
d Total (add lines 1b and 1c)							136,445.	0.	0.	

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization 0

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i>		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i>		X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i>		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	3,058,909.
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,948,151.
3	Revenue less expenses. Subtract line 2 from line 1	3	110,758.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	1,974,594.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	2,085,352.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other If the organization changed its method of accounting from a prior year or checked "Other," explain on Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		x
b Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	x	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	x	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Uniform Guidance, 2 C.F.R. Part 200, Subpart F?		x
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits.		

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 1 Gifts, grants, contributions, and membership fees received; 2 Tax revenues levied for the organization's benefit; 3 The value of services or facilities furnished by a governmental unit; 4 Total. Add lines 1 through 3; 5 The portion of total contributions by each person; 6 Public support. Subtract line 5 from line 4.

Section B. Total Support

Table with 7 columns: Calendar year (or fiscal year beginning in), (a) 2018, (b) 2019, (c) 2020, (d) 2021, (e) 2022, (f) Total. Rows include: 7 Amounts from line 4; 8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources; 9 Net income from unrelated business activities; 10 Other income. Do not include gain or loss from the sale of capital assets; 11 Total support. Add lines 7 through 10.

12 Gross receipts from related activities, etc. (see instructions) 12
13 First 5 years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here

Section C. Computation of Public Support Percentage

Table with 3 columns: Line number, Description, Percentage. Rows include: 14 Public support percentage for 2022 (line 6, column (f), divided by line 11, column (f)) 14 100%; 15 Public support percentage from 2021 Schedule A, Part II, line 14 15 %; 16a 33 1/3% support test—2022; b 33 1/3% support test—2021; 17a 10%-facts-and-circumstances test—2022; b 10%-facts-and-circumstances test—2021; 18 Private foundation.

Part IV Supporting Organizations

(Complete only if you checked a box on line 12 of Part I. If you checked box 12a, Part I, complete Sections A and B. If you checked box 12b, Part I, complete Sections A and C. If you checked box 12c, Part I, complete Sections A, D, and E. If you checked box 12d, Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows 1-10b containing questions about supported organizations, including their designation, IRS status, and foreign support.

Part IV Supporting Organizations (continued)

Table with 3 columns: Question, Yes, No. Rows 11a, 11b, 11c regarding gift acceptance.

Section B. Type I Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows 1, 2 regarding governing body and benefit of supported organizations.

Section C. Type II Supporting Organizations

Table with 3 columns: Question, Yes, No. Row 1 regarding directors/trustees of supported organizations.

Section D. All Type III Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows 1, 2, 3 regarding support provided, officers, and investment policies.

Section E. Type III Functionally Integrated Supporting Organizations

Table with 3 columns: Question, Yes, No. Rows 1, 2a, 2b, 3a, 3b regarding Integral Part Test and Activities Test.

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (*explain in Part VI*). See instructions. All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A—Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B—Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (<i>explain in detail in Part VI</i>):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 0.015 of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by 0.035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C—Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, column A)	1	
2	Enter 0.85 of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D—Distributions		Current Year
1	Amounts paid to supported organizations to accomplish exempt purposes	1
2	Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	2
3	Administrative expenses paid to accomplish exempt purposes of supported organizations	3
4	Amounts paid to acquire exempt-use assets	4
5	Qualified set-aside amounts (prior IRS approval required—provide details in Part VI)	5
6	Other distributions (describe in Part VI). See instructions.	6
7	Total annual distributions. Add lines 1 through 6.	7
8	Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	8
9	Distributable amount for 2022 from Section C, line 6	9
10	Line 8 amount divided by line 9 amount	10

Section E—Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2022	(iii) Distributable Amount for 2022
1 Distributable amount for 2022 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2022 (reasonable cause required—explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2022			
a From 2017			
b From 2018			
c From 2019			
d From 2020			
e From 2021			
f Total of lines 3a through 3e			
g Applied to underdistributions of prior years			
h Applied to 2022 distributable amount			
i Carryover from 2017 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from line 3f.			
4 Distributions for 2022 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2022 distributable amount			
c Remainder. Subtract lines 4a and 4b from line 4.			
5 Remaining underdistributions for years prior to 2022, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2022. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2023. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2018			
b Excess from 2019			
c Excess from 2020			
d Excess from 2021			
e Excess from 2022			

State of West Virginia



Certificate

I, Mac Warner, Secretary of State of the State of West Virginia, hereby certify that

MCDOWELL COUNTY COMMISSION ON AGING, INCORPORATED

was incorporated under the laws of West Virginia and a Certificate of Incorporation was issued by the West Virginia Secretary of State's Office on July 30, 1973.

I further certify that the corporation has not been revoked or administratively dissolved by the State of West Virginia nor has the West Virginia Secretary of State issued a Certificate of Dissolution to the corporation.

Accordingly, I hereby issue this Certificate of Existence

CERTIFICATE OF EXISTENCE

Validation ID:3WV47_KYB3B

*Given under my hand and the
Great Seal of the State of
West Virginia on this day of
October 01, 2024*



Mac Warner

Secretary of State

STATE OF WEST VIRGINIA
State Tax Department, Taxpayer Services Division
P. O. Box 885
Charleston, WV 25323-0885



Matthew R. Irby, Tax Commissioner

MCDOWELL COUNTY COMMISSION ON AGING
725 STEWART ST
WELCH WV 24801-2125

Letter Id: L1949459104
Issued: 10/01/2024
Account #:



West Virginia State Tax Department

Letter of Good Standing

EFFECTIVE DATE: October 1, 2024

A review of tax accounts indicates that MCDOWELL COUNTY COMMISSION ON AGING INCORPORATED is in good standing as of the effective date of this document. Please note, this Letter of Good Standing expires on **December 30, 2024**.

The issuance of this Letter of Good Standing shall not bar any audits, investigations, assessments, refund or credits with respect to the taxpayer named above and is based only on a review of the tax returns and not on a physical audit of records.

Sincerely,

A handwritten signature in blue ink, appearing to read "Catherine Mitchell".

Catherine Mitchell, Assistant Director
Taxpayer Services Division

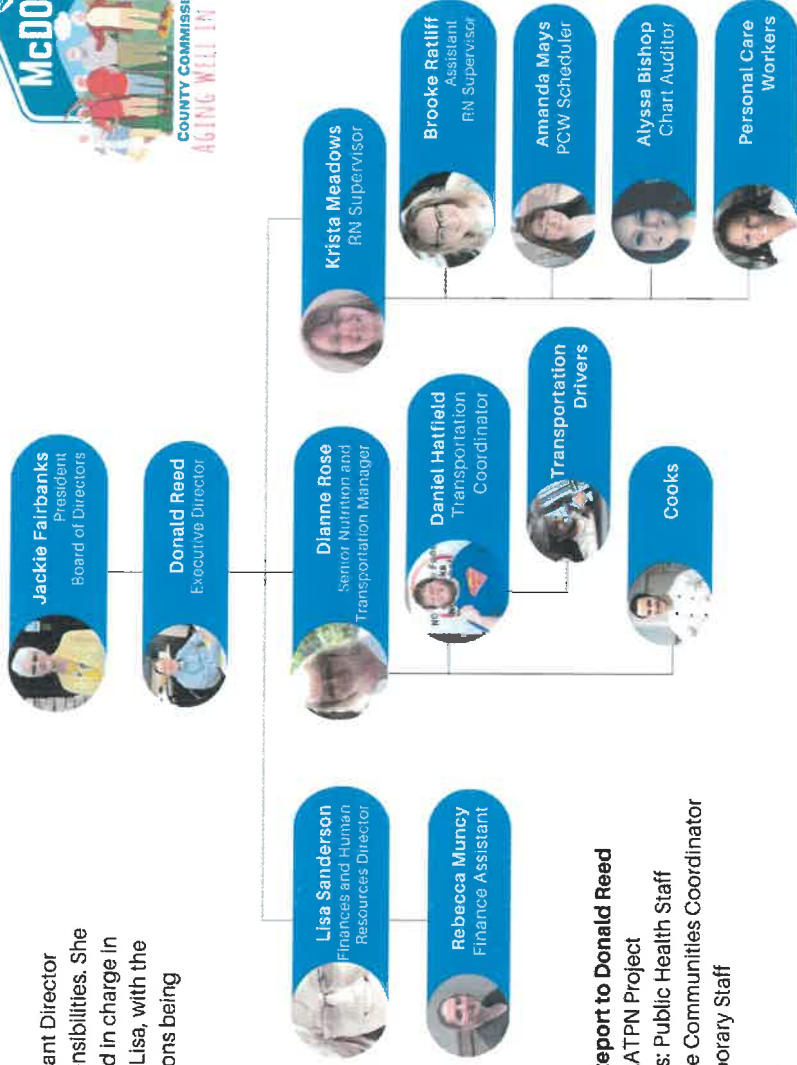
McDowell County Commission on Aging

Organizational Chart



Notes:

Lisa Sanderson is the Assistant Director with Finance and HR Responsibilities. She is 2nd in charge. Diane is 3rd in charge in the absence of Donald and Lisa, with the exception of nursing questions being directed to Krista.



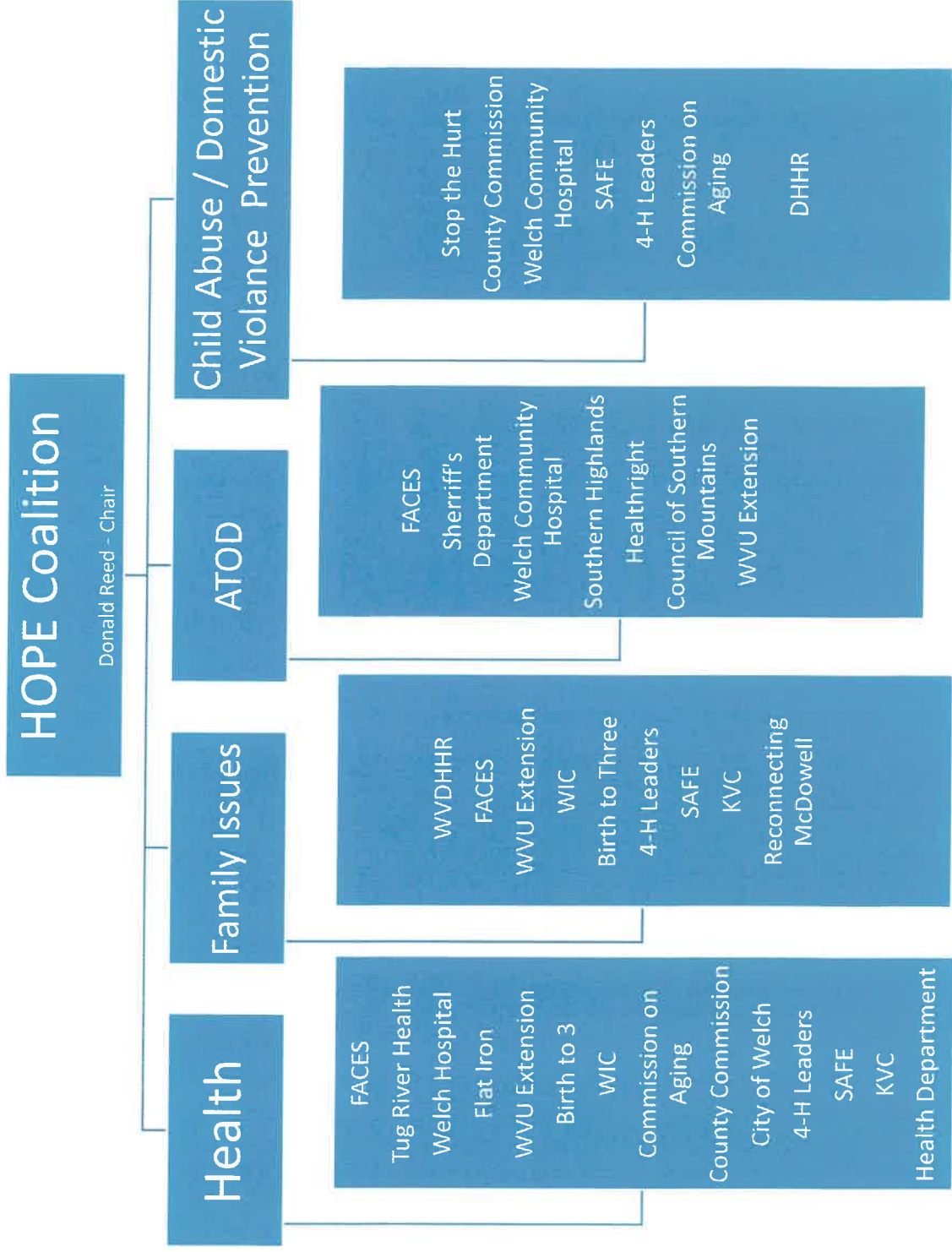
Special Project Staff that Report to Donald Reed

- Rhonda Robinson: WVAATPN Project
- Jack and Cheryl Beavers: Public Health Staff
- Shanita Evans: Drug Free Communities Coordinator
- Summer Interns & Temporary Staff

Chart updated: 07/30/2024

McDowell County HOPE Coalition
Health Opportunities for Positive Education
 Established 2002

Mission Statement: The McDowell County Health Opportunities for Positive Education (HOPE) Coalition is dedicated to strengthening the capacity of our partners to create and maintain safe, healthy, drug-free communities



Donald R. Reed, Jr.
PO Box 166, Roderfield, WV 24881
(304)320-9990

Education and Credentials

Doctor of Public Health (DrPH) in Health Advocacy and Leadership, 2018

Capella University, Minneapolis, MN

Capstone: Smokeless Tobacco Cessation in the Emergency Rooms of the WV Coalfields

Graduate Studies in History (18 hours), 2013

American Public University System, Charlestown, WV

Master of Arts in Interdisciplinary Studies, Concentration in Liberal Studies, 2012

Mountain State University, Beckley, WV

Master of Science in Interdisciplinary Studies, Concentration in Substance Abuse Prevention & Policy, 2010

Mountain State University, Beckley, WV

Capstone: West Virginia African American Tobacco Prevention Network

Master of Arts in Interdisciplinary Studies, Concentration in History, 2005

Mountain State University, Beckley, WV

Thesis: Church of God History, 1880-2005

Bachelor of Arts in History, Minor in Political Science, 2002

Concord University, Athens, WV

Bonner Scholar; Study abroad in England, Scotland, and Wales

Teaching Experience

LIBERTY UNIVERSITY ONLINE, Lynchburg, VA

Assistant Professor & Instructional Mentor, Summer 2022-Present

Direct Supervisor: Dr. Ben Forrest, Online Chair, School of Health Sciences

As a faculty member in public health, my responsibilities include teaching and mentoring students at the Masters and Doctoral levels. I design and update course materials to ensure they align with current best practices, serving as the subject matter expert for HLTH 632 (Public Health Planning), HLTH 633 (Public Health Program Evaluation), HLTH 509 (Social and Behavior Theory Applications in Public Health), and HLTH 635 (Health Agency Management). I conduct and publish research, often seeking grant opportunities for support. My service extends to departmental committees, community outreach, and collaboration with public health organizations. Additionally, I hold a dual role as an Instructional Mentor (IM) at Liberty University Online, managing a team of 30-35 online faculty overseeing 30-40 sections per term. In this administrative capacity, I provide faculty training, mentorship, and evaluations, monitor departmental and university deadlines, generate and assess initiatives, and create collaborative team environments. I also serve on the policy committee and the CEPH reaccreditation committee.

LIBERTY UNIVERSITY ONLINE, Lynchburg, VA

Online Adjunct Faculty & Subject Matter Expert, Summer 2019-Summer 2022

Direct Supervisor: Dr. Brenden Haynie, Online Chair, School of Health Sciences

I taught Masters-level students in the Online Graduate Public Health Program, with courses including HLTH 634: Health Communication and Advocacy, HLTH 633: Health Program Evaluation, and HLTH 632: Health Program Planning. Liberty University's Master of Public Health (MPH) program was one of the leading graduate online health degrees, equipping students with practical skills needed for careers in the public health field. As the program was CEPH-accredited, it maintained high standards in public health education. I served as the Subject Matter Expert for HLTH 632: Public Health Planning and HLTH 633: Health Program Evaluation, and I was actively involved on the Department Policy Committee.

SOUTHERN WEST VIRGINIA COMMUNITY AND TECHNICAL COLLEGE, Williamson, WV
Adjunct Instructor, Spring 2018.

Campus Supervisor: David Lord

I prepared lesson plans and taught undergraduate students in an Introduction to World Religions course. My responsibilities included administering exams, recording grades, and assisting students in understanding challenging topics. I also collaborated with faculty and administrators to effectively implement the curriculum.

WEST VIRGINIA UNIVERSITY, Morgantown, WV

Assistant Professor / 4-H Youth Development Unit Extension Agent, January 2012 to February 2018

Previously held same position from October 2007 to October 2008.

Direct Supervisors: Debbie McDonald and Brent Clark

From October 2007 to October 2008, I held the same position, where I managed a team of 50 staff and volunteers dedicated to implementing 4-H programming in healthy living, citizenship, and leadership. I evaluated program trends, issues, and needs to develop effective strategies and led efforts to secure increased funding from local, state, and federal sources. Collaborating with leadership teams, I facilitated program design and served as an Assistant Professor in the College of Extension Services, teaching courses focused on youth development. My citizenship courses included Civic Engagement (voice, advocacy, activism), Service (community service, service learning, community youth development), Leadership (leadership, respect, understanding, character development), and Civic Education (government principles, processes, structure, roles and responsibilities, history, and cultural heritage). Healthy Living courses covered Nutrition, Fitness, Social-Emotional Health, and the prevention of injuries, tobacco use, alcohol, and other drug use. STEM courses focused on Agriculture, Consumer Science, and Technology.

I successfully secured over \$232K in funding from the Board of Education and County Commission for 2012-2016, representing a 297% increase from the Board of Education and a 257% increase from the County Commission during a period of budget contraction. Additionally, I garnered \$32K in annual funding for 2014-2019 through a successful Board of Education levy and received over \$198K in local Title I funds and \$180K in state and federal funding for the Energy Express Summer Reading Program. My efforts played a key role in relocating the McDowell County program to one of the largest staffed offices with highly educated faculty and personnel.

I was also an active member of several committees and taskforces, including the Citizenship Team, Spit Tobacco Taskforce, Annual Meeting Planning Committee, WVEA4-HA Budget Committee, Welcome Packet Taskforce, and the iRESPECT Cyber Bullying Prevention Taskforce. I presented at and supported events such as the Young Adult Conference, Teen Leader Weekend, and State 4-H Days. My work earned state, regional, and national awards for curriculum development and teaching excellence. Additionally, I served as the National 4-H Extension Agents Association Board of Trustees Vice President of Operations and Finance (2017-2018) and the Northeast Regional Director of Finance (2014-2016).

Professional & Clinical Experience

APPALACHIAN EDUCATIONAL SERVICES, Welch, WV

Director of Research (Contract, Part-Time), September 2018-2020

Community based and applied research projects that focus on opioid addiction, persons who inject drugs, and chronic disease self-management from a public health prospective. Responsible for all CITI Training, IRB protocol implementation, and reports to each project's principal investigator. Former Subcontractor for West Virginia University and West Virginia School of Osteopathic Medicine, Rural Health Center. Major Work has included: Study Title Rural West Virginia Responds to the Opioid Injection Epidemics: Qualitative Interviews with People Who Inject Drugs [Protocol Number WVU01HSC18- IRB Number: 1801956569] and Rural West Virginia Responds to the Opioid Injection Epidemics: Phase 2 Qualitative and Quantitative Studies { WVU Protocol #: 1801956569A006}

Donald R. Reed, Jr. — Page 3 of 7

MCDOWELL COUNTY COMMISSION ON AGING, Welch, WV

Executive Director, May 2018 to Present

The duties of a senior center executive director include overseeing daily operations, managing staff and volunteers, and ensuring the delivery of programs and services that promote the well-being of seniors. They are responsible for budget management, fundraising, and securing grants to support the center's activities. The director develops and implements strategic plans, builds partnerships with community organizations, and engages in public relations efforts to raise awareness of the center's mission. They also handle compliance with local, state, and federal regulations, manage facilities, and coordinate special events. Additionally, the role involves assessing community needs, reporting to the board of directors, and ensuring that programs are tailored to meet the evolving needs of the senior population. I currently manage a staff of 80 in three major departments: meals on wheels, senior nursing care, and senior transportation. I also manage two statewide tobacco control projects the WV African American Tobacco Prevention Network and the WV Spit It Out Project.

WELCH COMMUNITY HOSPITAL, Welch, WV

Director of Human Resources, February 2018 to April 2018

Oversee human resources operations for county's only acute care hospital with almost 200 medical and administrative staff. Lead strategic initiatives to ensure HR policies, procedures, and practices align with business objectives and employment regulations. Manage benefits programs, compensation structure, and payroll, safety and training, appeals and grievance, and loss prevention. Directly supervise Payroll Department and served as part of the facility administration team.

SOUTHERN HIGHLANDS COMMUNITY MENTAL HEALTH CENTER, Welch, WV

Screening, Brief Intervention, and Referral to Treatment (SBIRT) Clinician, January 2013 to September 2018

Conduct initial screening and brief interventions for patients with mental health and substance abuse issues at Welch Community Hospital Emergency Department; coordinate referrals to appropriate services. Guides and directed related work performed by ED directors, nursing staff, and administrative support staff.

COMMUNITY CONNECTIONS, INC., Princeton, WV

Director of Special Projects, Southern Coalfields Tobacco Prevention Coalition Network, January 2012 to June 2013

Provided technical assistance on priority population tobacco prevention and cessation projects. Managed public health projects for smokeless tobacco cessation, smoking and pregnancy cessation projects, and LGBT tobacco cessation.

COMMUNITY CONNECTIONS, INC., Bluefield, Welch & Princeton, WV

Network Director, Southern Coalfields Tobacco Prevention Coalition Network, October 2008 January 2012

Previously held same position from October 2003 to October 2007. Managed regional public health programs, including Clean Indoor Air Projects, Cessation Projects, LGBT Tobacco Prevention Project, Smokeless Tobacco Prevention Projects, and African American Tobacco Prevention Projects. Led teams of department directors, administrative staff, and community coalition members. Monitored contracts for accuracy and currency. Interfaced with central office of Division of Tobacco Prevention. Ensured timely preparation and submission of state reports. Administered \$350K department budget.

- Secured \$1.5M+ in grand funding for public health projects from state and federal governments, as well as private foundations.
- Cultivated relationships with social services, rural health clinics, and OB clinics, and other healthcare providers to facilitate community involvement and engagement.

MOUNTAIN STATE UNIVERSITY, Beckley, WV

Transcript Evaluator, June 2002 to September 2003

Reviewed, assessed, and evaluated foreign, national, military, transfer credit, and testing documents as part of initial applicant screening. Verified alignment with university minimum standards and requirements. Other duties included: Researching course descriptions and accreditation status, Data entry of transfer credits into the student database, Tracking completed evaluations, Determine if institutions are accredited, Evaluate transfer transcript coursework for equivalencies, Research course descriptions and general college information, Provide preliminary transcript evaluations for students and staff when requested, Post data to Jenzabar, E-mail student and enrollment counselor copy of transfer evaluation, and Re-evaluate transcripts for program changes.

Publications

1. Reed D, Dangerfield T, Robinson R, Ray K, Danberry K and Tieman K (2024) Breaking chains of tobacco: empowering African American churches in West Virginia for a healthier future. *Front. Public Health*. 12:1472654. doi: 10.3389/fpubh.2024.1472654
2. Reed D and Danberry K (2022) Smokeless Tobacco Cessation in an Emergency Room in Rural West Virginia. *Front. Public Health* 10:811397. doi: 10.3389/fpubh.2022.811397
3. Reed D, Bowen E, Fint-Clark B, Clark B, Cobb N, Danberry KM, Hutson Z, Lusk S, Rine J and Robinson N (2021) Stopping Smokeless Tobacco Use: A Call to Action. *Front. Public Health* 9:601890. doi: 10.3389/fpubh.2021.601890
4. WV Youth Vaping Toolkit (2020). Charleston, WV. WV Department of Health and Human Services. WV Division of Tobacco Prevention. (contributing member)
5. WV Tobacco Use Reduction Plan, 2020-2025. (2020). Charleston, WV. WV Department of Health and Human Services. WV Division of Tobacco Prevention. (contributing writer)
6. Reed, Donald. When Saints Pray. Self-published, LuLu.2020.
7. Reed, Donald. (2018). Smokeless Tobacco Cessation in the Emergency Rooms of the WV Coalfields (Doctoral Capstone Report). Minneapolis, MN: Capella University.
8. **Reed, D.R., Jr.**, Jarrett, T., Farley, J., Richards, T., McDonald, D., and Dino, G. (2016). Lessons of Partnership: Successes and Challenges Associated with. *Journal of Youth Development*, 11(1).
9. **Reed, D.**, Lester, D., Danberry, K., Fink, P.L., and Owens, S. (2016). Perceptions of the Role of West Virginia's Cooperative Extension Service in Tobacco Control Coalitions. *Front. Public Health* 4:83. doi: 10.3389/fpubh.2016.00083.
7. Mallow, J.A., Theeke, L.A., Crawford, P., Prendergast, E., Conner, C., Richards, T., **Reed, D.**, ... Barr, T. (2016). Understanding Genomic Knowledge in Rural Appalachia: The West Virginia Genome Community Project.
8. Stop Spit Tobacco: Elementary Age Spit Tobacco Prevention Education Curriculum. (2014). Morgantown, WV. West Virginia University Extension Service.
9. **Reed, D.** (2013). Coal Heritage Trail. In WV Birthday in A Box. Morgantown, WV. West Virginia University Civic Engagement Team.
10. Lord-England, S., Coleman, R., Hartley, D., Higgins C., **Reed, D.**, & Whitt, M. (2012). iRESPECT Cyberbullying Prevention Curriculum Older Youth. Morgantown, WV. West Virginia University Extension Service.
11. Lord-England, S., Coleman, R., Hartley, D., Higgen, C., **Reed, D.**, & Whitt, M. (2012). iRESPECT Cyberbullying Prevention Curriculum Younger Youth. Morgantown, WV. West Virginia University Extension Service.
12. **Reed, D.** (2005). A History of the Church of God, 1880-2005. West Chester, PA. Keystone Digital Press. Self-Published but supported by the Church of God General Assembly.

Peer-reviewed Presentations

1. Rural Strategies in Spit Tobacco Prevention Education. Brigham Young University, MPH Program. Provo Utah. 2023.
2. Rural Strategies in Spit Tobacco Prevention Education. National Summit on Smokeless and Spit Tobacco. NM. 2016.
3. Spit It Out Elementary Age Prevention Curriculum. National Summit on Smokeless and Spit Tobacco. NM.2016.
4. Cut. Copy. Paste Workshop. NAE4-HA Conference. Portland. OR. 2015.

Donald R. Reed, Jr. — Page 5 of 7

5. State Relations Workshop. NAE4-HA Conference. Portland. OR. 2015.
6. Extension Service and Tobacco Control Coalitions. NAE4-HA Conference. Portland, OR. 2015.
7. iRESPECT: Cyber Bullying Prevention Programming. NAE4-HA Conference. Minneapolis, MN. 2014.
8. Spit It Out! Rural Tobacco Prevention and Cessation Strategies. National Summit on Smokeless and Spit Tobacco. University of Montana. Missoula, MT. 2013.
9. Spit It Out! Rural Tobacco Prevention and Cessation Strategies. CADCA Conference, Washington DC. 2013.
10. Spit It Out! Rural Tobacco Prevention and Cessation Strategies. CADCA Webinar. Internet. 2013.
11. Creating the Quit Plan. Presented at the WV Conference on Smokeless Tobacco. Roanoke, WV. 2012.
12. Coal Heritage Highway Tour. Presented at the WVUES CEOS Conference. Weston, WV. 2012.
13. Spit Tobacco Cessation Strategies. Presented at the PA Health Disparities Conference near Hershey, PA. 2010.
14. Spit Tobacco Cessation Strategies. Presented at the Break Free Alliance Conference in New Orleans, LA. 2010.
15. Secondhand Smoke & Cessation. Presented at the Celebrating Connections Conference in Charleston WV. 2010.
16. Faith-based Prevention Strategies. Presented at the WV Share the Vision Conference in Charleston WV. 2009.
17. Spit It Out – West Virginia! Presented at the National Summit on Smokeless and Spit Tobacco. Madison, WI. 2009.
18. Spit It Out – West Virginia! Presented at the WV Tobacco Prevention Conference. Charleston. WV. 2009.
19. Tobacco Prevention Strategies with 4-H; Presented at the WV Share the Vision Conference, Charleston, WV. 2008.
20. Spit It Out – West Virginia! Presented at the WV Share the Vision Conference, Charleston, WV. 2008.
21. Clearing the Air: Community Coalitions Stand Up! Presented at Share the Vision Conference, Charleston WV. 2008.
22. A Regional Approach to Comprehensive Tobacco Prevention, Presented at the World Conference on Tobacco OR Health, Washington, DC. 2005.

Peer-reviewed Poster Presentations

1. Addressing Tobacco Control in Priority Populations. WV Rural Health Conference. Lewisburg, WV. 2022.
2. Cooperative Extension Service's Role in Tobacco Control Coalitions. National Summit on Smokeless and Spit Tobacco. NM. 2016.
3. iRESPECT: Cyber Bullying Prevention HSTA/4-H Programming. American Association of Public Health Conference. Chicago, IL. 2015.
4. iRESPECT: Cyber Bullying Prevention Programming. Smith-Lever Symposium. WVU. Morgantown, WV. 2014.
5. McDowell Kids Coupon Project. Smith-Lever Symposium. WVU. Morgantown, WV. 2014.
6. Civic Engagement Forum. Smith-Lever Symposium. WVU. Morgantown, WV. 2014.
7. Cooperative Extension Service's Role in Tobacco Control Coalitions. Smith-Lever Symposium. WVU. Morgantown, WV. 2014.
8. Saving Faces: WV Spit Tobacco Education Strategies. Extension Service Galaxy Conference. Pittsburgh, PA. 2013.
9. Civic Engagement Forum. Extension Service Galaxy Conference. Pittsburgh, PA. 2013.
10. iRESPECT Cyber Bullying Prevention Education. Extension Service Galaxy Conference. Pittsburgh, PA. 2013.
11. Cooperative Extension Service's Role in Tobacco Control Coalitions. National Summit on Smokeless and Spit Tobacco. University of Montana. Missoula, MT. 2013.
12. Saving Faces: WV Spit Tobacco Education Strategies. National Conference on Health & Tobacco. Kansas City, MO. 2012.
13. A Regional Approach to Comprehensive Tobacco Prevention, Presented at the World Conference on Tobacco OR Health, Kansas City, MO. 2012.
14. Tobacco Free Pregnancy Strategies, Presented at the Break Free Alliance Conference, New Orleans, LA. 2012.
15. A Regional Approach to Comprehensive Tobacco Prevention, Presented at the World Conference on Tobacco OR Health, Washington, DC. 2005.

Interviews/Features

1. Meriwether, M. (2012). Creating Norm Change in a Rural Community: An Interview with Donald Reed. Tobacco Free for Recovery Communique, 39.
 2. Break Free Alliance. (Ed.). (2012). Addressing Dual Tobacco Use in West Virginia. Charleston, WV: WVDHHR Division of Tobacco Prevention
 3. American Legacy Foundation. (Ed.). (2010). Innovative Tobacco Control in West Virginia Coal Country. In Legacy's Small Innovative Grants (pp. 15-19). Washington DC.
 4. CADCA. (2012). Creating Healthy, Tobacco-Free Environments. In Case Study: The Southern Coalfields Tobacco Prevention Coalition Network Tackles Maternal Smoking Prevention. Washington DC.
 5. CADCA. (2008). Telling the Coalition Story: Comprehensive Communication Strategies. In Creating Opportunities for Youth, Bluefield, WV. Washington, DC.
 6. Julie Caine. Pokhrel, K. (November 2011). Empowering Local People: African American Tobacco Control in West Virginia. Health Promotion Practice, 12(2), 202S-203S.
 7. Various articles in local media outlets.
-

Awards

Professor of the Term. Liberty University. Spring 2024.
Coalition for Tobacco Free WV Award. 2022.
NA4-HEA Northeastern Educational Programming (2017)
WVUES Award of Excellence (Kids Farmers Market) (2017)
WVAE4-HA Education Piece Team Award (4-H Welcome Packet) (2016)
WVAE4-HA Published Photo Award (2016)
WVAE4-HA Achievement in Service Award(2016)
WVAE4-HA Excellence in Camping Award (2016)
WVAE4-HA Excellence in Healthy Living Programming Award (Spit Tobacco Prev.) (2016)
WVAE4-HA Outstanding Achievement Citizenship in 4-HYD (Youth Voice) (2016)
WVU Extension Service – Individual Faculty Performance Excellence (2015)
WVU Extension Service – New Program Excellence (Kids Koupon Project) (2015)
NA4-HEA National Camping Award (2015)
NA4-HEA Northeastern Regional Camping Award (2015)
NA4-HEA Northeastern Regional Excellence in Healthy Living Program (KKP) (2015)
WV4-HEA Excellent in Educational Package (Spit Tob. Curriculum) (2015)
WV4-HEA Excellence in Healthy Living Program (KKP) (2015)
WV4-HEA Outstanding Achievement in Natural Resource Education (2015)
WV4-HEA Camping Award – McDowell Teen Camp (2015)
WV4-HEA Beyond Youth Leadership Award (WV 4-H Civic Engagement Forum) (2014)
NA4-HEA Northeastern Teen Programming Award (Cyber Bullying) (2013)
WVU Extension Service – Employee Excellence Award (2013)
Robert Wood Johnson Foundation Community Health Leader (National Finalist) (2012)
WVU Extension Service Program of Excellence Award (Cyber Bullying Prevention Program) (2012)
Southern Coalfields Tobacco Prevention Advocate of the Year Award (2012)
American Legacy Foundation Community Activist Award (National Award) (2010)
American Legacy Foundation Community Activist Honorable Mention Award (2009)

Donald R. Reed, Jr. — Page 7 of 7

Amy Hertz Award (Nation's Top Award for Spit Tobacco Education) (2009)

Mercer Clean Indoor Air Award (2005)

WV Division of Tobacco Prevention Coalition Building Award (2004)

Bonner Scholar Community Service Awards (2002-2000)

Certifications

Certified in Public Health by National Board of Public Health Examiners #17714 2020-2022

Certification in Brief Tobacco Intervention with Pregnant and Postpartum Women (ALF/UAZ) (2011 to Present)

Certified Tobacco Treatment Specialist – Mayo Clinic College of Medicine NDC (07-07-023P) (2007 to Present)

Prevention Specialist Level 1 – WV Board of Addiction and Prevention Professionals (2008 to 2011)

Freedom from Smoking – American Lung Association (2006)

Not-On-Tobacco (2005)

Communities of Excellence (2004)

Affiliations

Reconnecting McDowell – Higher Education Subcommittee (2012 to Present)

McDowell County 4-H Leaders Association (2007 to Present)

McDowell County HOPE Coalition (2003 to Present)

National Summit on Smokeless and Spit Tobacco (2013 to 2018); Co-Chair of Summit (2015 to 2016)

National Association of Extension Agents (2012 to 2018); Regional Director of Finance (2014 to 2016); Vice President of Finance and Operations (2017 to 2018)

WV Association of 4-H Extension Agents (2012 to 2018)

McDowell County Drop Out Committee (2012 to 2018)

WVUES Civic Engagement Team (2012 to 2018)

WVUES Cyber Bullying Team (2012 to 2016)

Grants Secured

State Funding: \$3M+

Federal Funding: \$3M+

Private Funding: \$2M+

Contact Information

Dr. Donald R. Reed, Jr., DrPH, CPH

Executive Director

McDowell County Commission on Aging

725 Stewart Street

Welch, WV 24801

Phone: 304-436-6588, ext 101

Fax: 304-436-2006

donald@mcdowellcoa.org

mcdowellcoa.org



McDowell County Commission on Aging, Inc.
725 Stewart Street • Welch, WV 24801 • (304) 436-6588 • Fax (304) 436-2006

#7 Regualtory Charges

October 4, 2024

We currently do have charges against our agency at the National Labor Relations Board brought agaist us by the SEIU Union. I have attached our response to this by our attorney. We deny these charges as false.

If you want more information, you are free to speak to our attorney, Jerry Oliver at [\(919\) 755-8710](tel:9197558710).

Respectfully,

A handwritten signature in black ink, appearing to read "Dr. Donald Reed". The signature is fluid and cursive.

Dr. Donald Reed
Executive Director

**UNITED STATES OF AMERICA
BEFORE THE NATIONAL LABOR RELATIONS BOARD
REGION NINE**

<p>MCDOWELL COUNTY COMMISSION ON AGING,</p> <p style="text-align:center">Respondent,</p> <p>and</p> <p>SERVICE EMPLOYEES INTERNATIONAL UNION (SEIU), DISTRICT 1199,</p> <p style="text-align:center">Charging Party.</p>	<p>Case Nos.: 09-CA-339522 and 09-CA-341670</p>
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ANSWER AND AFFIRMATIVE DEFENSES

Pursuant to Section 102.20 of the National Labor Relations Board’s Rules and Regulations, Respondent, McDowell County Commission on Aging (“Respondent”) by and through its attorneys Fox Rothschild LLP, hereby submits its Answer and Affirmative Defenses to the Consolidated Complaint issued in the above-captioned cases, and in support thereof, Respondent hereby states and avers as follows:

1. (a) – (b) Admitted.
2. (a) – (c) Admitted.
3. Admitted.
4. Admitted.
5. (a) – (c) Admitted.
6. (a)(i) Denied.

(a)(ii) Denied.

(a)(iii) Denied.

(b)(i) Denied.

(b)(ii) Denied.

7. Denied. By way of further response, this allegation calls for a legal conclusion to which no response is required.

8. Denied. By way of further response, this allegation calls for a legal conclusion to which no response is required.

AFFIRMATIVE DEFENSES

1. Some or all of the claims are barred by Section 10(b) of the National Labor Relations Act (“Act”).

2. Some or all of the allegations of the Complaint fail to state a claim for which relief may be granted.

3. The structure and organization of the National Labor Relations Board and the agency’s administrative law judges are unconstitutional, including as a violation of Article II and III of the Constitution.

4. The statements attributed to Donald Reed are protected by Section 8(c) of the Act.

5. The Regional Director issued the Complaint in order to facially comply with Section 103.20(c) of the Board’s Rules and Regulations, despite having not finished its

investigation into the Charging Party's allegations or fully considering Respondent's position statement and evidence on the merits, as evidenced by permitting the Charging Party to amend its charge in Case 09-CA-339522 to include allegations previously not raised, issuing Respondent a demand for additional evidence for its investigation on September 17, 2024 – nearly two weeks after issuing this Complaint, and failing to set forth a date in its Notice of Hearing. The Regional Director's decision to issue Complaint is not substantially justified, thereby violating Respondent's right to due process and/or the Equal Access to Justice Act (EAJA). See 5 U.S.C. § 504; 28 U.S.C. § 2412.

6. Pursuant to Section 102.23 of the Board's Rules and Regulations, Respondent reserves the right to amend its answer at any time prior to the hearing and assert any additional affirmative defenses that may be warranted.

FOX ROTHSCHILD LLP

Joel R. White
230 N. Elm Street, Suite 1200
Greensboro, NC 27401
(336) 378-5244
jrwhite@foxrothschild.com

Dated: September 20, 2024

**UNITED STATES OF AMERICA
BEFORE THE NATIONAL LABOR RELATIONS BOARD
REGION NINE**

<p>MCDOWELL COUNTY COMMISSION ON AGING</p> <p style="text-align: center;">Respondent</p> <p>and</p> <p>SERVICE EMPLOYEES INTERNATIONAL UNION (SEIU), DISTRICT 1199</p> <p style="text-align: center;">Charging Party</p>	<p>Case Nos.: 09-CA-339522 and 09-CA-341670</p>
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CERTIFICATE OF SERVICE

I, Joel R. White, certify that on September 20, 2024, I caused a true and correct copy of the foregoing Answer and Affirmative Defenses to be served via the NLRB's electronic filing portal and email, upon the following:

<p>Don Barnett Service Employees International Union (SEIU) District 1199 P.O. Box 274-56 Kanawha Ave. Smithers, WV 25186 dbarnett@seiu1199.org</p>	<p>Eric A. Taylor, Regional Director National Labor Relations Board, Region 09 Room 3-111, John Weld Peck Federal Building 550 Main Street Cincinnati, OH 45202 via Erik Brinker: erik.brinker@nlrb.gov</p>
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FOX ROTHSCHILD LLP

Joel R. White

Dated: September 20, 2024

McDowell County Commission on Aging
Operating Budget for Fiscal Year: 2024

	3B	3D	3E	C1=27%	C2=73%	LIFE	CBHE NCOA	Pallontine	MedicaidVA	Benedum	Tobacco	Tobacco	5310PT	In-Home	YTD
Budget	Meal Delivery	Evidence Based	Respite	Congregate	Home Delivered	HSKING Other	To Jan 2024	Grant	Professional	Grant	Smokeless	African	Passenger Transportation	Lighthouse FAIR/ALZ	Total
Federal Monies	36,259.00	2,632.00	17,866.00	16,321.20	65,284.80										138,363.00
State Monies	27,159.80	464.20		41,149.60	164,598.40		35,470.07	33,846.00		110,000.00	50,000.00	75,000.00	24,000.00	244,181.00	805,869.07
PitCost Share/Interest	50.00			16,000.00	16,000.00	400.00			15,519.00				1,100.00	7,682.00	59,751.03
LIFE			5,955.33	3,000.00	3,000.00	172,164.67							6,000.00	2,500.00	192,820.00
Medicaid/VA									721,498.92						721,498.92
Total Budget	63,468.80	3,096.20	23,821.33	79,470.80	248,883.20	172,564.67	35,470.07	33,846.00	737,017.95	110,000.00	50,000.00	75,000.00	31,100.00	254,363.00	1,918,102.02
% of Budget	0.03	0.00	0.01	0.04	0.13	0.09	0.02	0.02	0.34	0.06	0.03	0.04	0.02	0.13	1.00

Line Item Budget - Personnel	3B	3D	3E	C1=20%	C2=80%	LIFE	NCOA	Pallontine	Medicaid	Benedum	S-Tobacco	A-Tobacco	5310PT	In-Home	Total
Cooks				22,960.96	62,079.64										85,040.60
Drivers/Custodians	26,988.00				56,303.00				13,728.00						112,748.00
Transportation Coordinator	7,163.00					6,032.00	3,393.00						15,730.00		30,160.00
Executive Director	14,996.80		1,499.88			4,499.04	5,191.20	3,749.20	22,552.88	14,996.80	3,749.20	3,749.20			74,984.00
RN Supervisor			1,144.00			1,144.00			48,048.00					6,864.00	57,200.00
RN Monitor/Trainer			283.40			283.40			11,902.80					1,700.40	14,170.00
RN Asst. Supervisor			1,716.00			1,144.00			47,476.00					6,864.00	57,200.00
Finance Director						13,308.75	2,632.50		34,632.00	2,661.75					53,235.00
Client Care Coordinator			561.60			7,020.00			17,128.80					3,369.60	28,080.00
Nutrition Coordinator		280.80		7,581.60	20,217.60										28,080.00
Finance Assistant			546.00			6,825.00			16,653.00					3,276.00	27,300.00
Alan Felt							12,096.00		22,848.00		4,576.00	4,368.00			43,888.00
Robinson, Rhonda							4,500.00			10,400.00		20,800.00			35,700.00
Lusk, Stephanie		1,124.76						14,996.80	28,868.84		14,996.80				59,867.20
Health Educator												6,240.00			6,240.00
Personal Care Workers			12,928.43			17,661.60			425,728.93					167,640.45	623,959.41
TOTAL	49,147.80	1,405.56	18,679.11	30,542.56	138,600.24	57,917.79	27,812.70	18,746.00	689,567.25	28,058.55	23,322.00	41,189.20	23,270.00	189,714.45	1,337,973.21
FICA	3,759.81	107.53	1,428.95	2,336.51	10,602.92	4,430.71	2,127.67	1,434.07	52,751.89	2,146.48	1,784.13	3,150.97	1,780.16	14,513.16	102,354.95
WC	982.96	28.11	373.58	610.85	2,772.00	1,158.36	556.25	374.92	13,791.35	561.17	466.44	823.78	465.40	3,794.29	26,759.46
Total Personnel	53,890.56	1,541.20	20,481.64	33,489.92	151,975.16	63,506.86	30,496.63	20,554.99	756,110.49	30,766.20	25,572.57	45,163.96	25,515.56	208,021.89	1,467,087.62
% of Budget	0.04	0.00	0.01	0.02	0.10	0.04	0.01	0.01	0.52	0.16	0.02	0.03	0.02	0.14	1.11

Line Item Budget - Other:	3B	3D	3E	C1=20%	C2=80%	LIFE	NCOA	Pallontine	Medicaid	Benedum	S-Tobacco	A-Tobacco	5310PT	In-Home	Total
Audit	316.07			130.00	370.00				4,183.93						5,000.00
Advertising						2,500.00									2,500.00
Attorneys Fees	200.00			65.00	185.00				9,550.00						10,000.00
Insurance, WV Corp	1,500.00			866.63	2,466.57	8,791.00			24,774.80						38,399.00
CBI, CPR, Shots, Food Handler	100.00			130.00	370.00				3,826.00						4,426.00
Communications/Utilities	2,300.00			4,108.00	11,692.00	13,500.00			12,003.00						43,603.00
Computer/Network support						8,500.00									8,500.00
Direct Deposit Fee									419.40						419.40
Disposables	50.00			6,444.08	19,429.92										25,924.00
Dental/Vision				90.70	362.78									1,586.49	2,039.97
Drug Testing									1,570.00						1,570.00
Flood/Fidelity				3.90	11.10				5,740.00						5,755.00
Food				24,622.78	70,080.22										94,703.00
Gas	3,659.21				11,100.00				1,520.00				4,612.64		20,891.85
Health Ins./Retirement							4,000.00	2,325.00		5,046.00	6,563.00	1,762.00		40,514.84	60,210.84
*Maintenance	100.00			784.94	2,234.06	25,000.00									28,119.00
Milk/Water				4,459.00	12,691.00										17,150.00
**Miscellaneous		1,005.81				2,000.00		8,500.00	17,020.52	67,000.00	15,300.00	24,120.00			134,946.33
Printing and Supplies	100.00	500.00		169.00	481.00	27,997.18		1,371.00		6,171.00	1,697.00	2,194.00			40,680.18
Permits				130.00	370.00										500.00
Mileage/Tolls under 5310									8,076.82				150.00	3,241.00	11,467.82
Vehicle Repairs					750.00	12,000.00									12,750.00
TOTAL OTHER	8,325.28	1,505.81	0.00	42,004.03	132,593.65	100,288.18	4,000.00	12,196.00	88,684.47	78,217.00	23,560.00	28,076.00	4,762.64	45,342.33	569,555.39
% of Budget	0.04	0.00	0.00	0.02	0.10	0.04	0.01	0.01	0.52	0.16	0.02	0.03	0.02	0.14	1.11

TOTAL COST	62,215.84	3,047.01	20,481.64	75,493.95	284,568.81	163,795.04	34,496.63	32,750.99	844,794.96	108,983.20	49,132.57	73,239.96	30,278.20	253,364.22	2,036,643.01
NET INCOME/LOSS	1,252.96	49.19	3,339.69	3,976.85	-35,685.61	8,769.63	973.44	1,095.01	-107,777.01	1,016.80	867.43	1,760.04	821.81	998.78	-118,540.99

** Miscellaneous includes Directors Association, Secretary of State, Hotel, Floor waxed, food for annual training, Plants, CTTs Renewal, Professional Development, bonus, CEU's, Building Space and Contractual costs.
 *Maintenance includes regular maintenance work. (Trash, Grease Pit, Filter service, and Pest Control)

RN Salary's are included in the reimbursement rate.

Ck Totals	63,468.80	3,096.20	23,821.33	79,470.80	248,883.20	172,564.67	35,470.07	33,846.00	737,017.95	110,000.00	50,000.00	75,000.00	31,100.00	254,363.00
	63,468.80	3,096.20	23,821.33	79,470.80	248,883.20	172,564.67	35,470.07	33,846.00	737,017.95	110,000.00	50,000.00	75,000.00	31,100.00	254,363.00
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

The Health Plan	per mth	YTD	Retirement YTD	Principle
AATPN	\$100.00	\$1,200.00	\$561.96	974.60 py x 26=25,339.60
Split Tobacco	\$500.00	\$6,000.00	\$562.92	
to Jan 24	NCOA \$1,000.00	\$4,000.00		
	Pallontine \$150.00	\$1,800.00	\$525.00	
	Benedum \$200.00	\$2,400.00	\$2,846.00	
Feb 24 up	In-Home \$2,161.62	\$33,939.44	\$14,708.82	July to Sept grants renew in July
	Employee \$358.02	\$4,296.24	\$6,334.90	
	<u>\$4,469.64</u>	<u>\$53,635.68</u>	<u>\$25,339.60</u>	
	per mth	YTD		
Stephanie Lusk 91.60py	183.2	\$2,198.40		
Brooke Ratliff 87.41 py	174.82	\$2,097.84		

McDowell County Commission on Aging, Inc.
Financial Report

August 2024

Month's will be adjusted if bills come in for prior month after report is submitted.

Accounts	Bank Balance
MCNB-General Account	\$ 58,769.91
MCNB-ICS Savings	\$ 1,979.39
MCNB - Senior Trip	\$ 2,684.53
MCNB - Payroll	\$ 1,006.29
Pioneer - CD	\$ 492,855.86
Pioneer Debit Card	\$ 10,434.79
Edward Jones - Money Market	\$ 219,771.67
Northwestern Mutual	\$ 247,097.08
IBOND - US Treasury Purchased 6/07/2022	\$ 11,220.00
IBOND - US Treasury Purchased 4/13/2023	\$ 10,616.00

FMLA	0
WC	2
Medical	0
Personal	0

Income	Bill/Drawdown	Sliding Fees/Donations Interest/Fundraiser/Misc	Total Income	Lost Billing	Explanation
October 2023	\$161,852.69	\$15,649.70	\$177,502.39		
November 2023	\$196,721.64	\$21,719.30	\$218,440.94		
December 2023	\$154,971.02	\$13,418.04	\$168,389.06		
January 2024	\$163,845.43	\$22,519.96	\$186,365.39		
February 2024	\$179,909.14	\$15,982.79	\$195,891.93		
March 2024	\$196,906.47	\$22,067.25	\$218,973.72		
April 2024	\$175,412.97	\$8,372.99	\$183,785.96		
May 2024	\$234,063.81	\$13,281.86	\$247,345.67		
June 2024	\$264,975.83	\$11,590.84	\$276,566.67		
July 2024	\$161,249.68	\$12,006.55	\$173,256.23		
August 2024	\$160,995.12	\$12,642.74	\$173,637.86		
September 2024			\$0.00		
TOTAL	\$2,050,903.80	\$169,252.02	\$2,220,155.82	\$0.00	\$2,220,155.82

Expenses	Other Expenses	Payroll	Total
October 2023	\$143,836.62	\$124,123.48	\$267,960.10
November 2023	\$99,987.60	\$128,069.96	\$228,057.56
December 2023	\$56,789.59	\$137,621.91	\$194,411.50
January 2024	\$56,024.00	\$128,041.71	\$184,065.71
February 2024	\$40,326.97	\$117,101.59	\$157,428.56
March 2024	\$119,580.58	\$132,760.61	\$252,341.19
April 2024	\$87,089.48	\$136,968.96	\$224,058.44
May 2024	\$161,726.69	\$202,945.98	\$364,672.67
June 2024	\$78,382.14	\$148,926.13	\$227,308.27
July 2024	\$72,643.29	\$131,978.35	\$204,621.64
August 2024	\$94,296.77	\$130,892.41	\$225,189.18
September 2024			\$0.00
TOTAL	\$1,010,683.73	\$1,519,431.09	\$2,530,114.82

Net Income	
October 2023	-\$90,457.71
November 2023	-\$9,616.62
December 2023	-\$26,022.44
January 2024	\$2,299.68
February 2024	\$38,463.37
March 2024	-\$33,367.47
April 2024	-\$40,272.48
May 2024	-\$117,327.00
June 2024	\$49,258.40
July 2024	-\$31,365.41
August 2024	-\$51,551.32
September 2024	\$0.00
TOTAL	-\$309,959.00

Lisa Sanderson 09/10/24
Finance Department Date

**Income Statement
For The 11 Periods Ended 8/31/2024**

McDowell County Commission on Aging, Inc. (COA)

Revenue		Period to Date	% of Revenue	Year to Date	% of Revenue
4000.00	INCOME - Board FUNDRAISER	\$ 144.00	0.08%	\$ 4,792.01	0.22%
4000.04	INCOME - VA In-Home	\$ 2,585.70	1.49%	\$ 28,956.92	1.30%
4000.10	INCOME - FEDERAL IIIB	\$ 0.00	0.00%	\$ 41,259.00	1.86%
4000.20	INCOME - FEDERAL IIIC-1	\$ 6,321.00	3.64%	\$ 57,785.00	2.60%
4000.25	INCOME - FEDERAL IIIC-2	\$ 21,105.00	12.15%	\$ 216,255.00	9.74%
4000.27	INCOME - FEDERAL IIIE	\$ 1,472.52	0.85%	\$ 15,032.47	0.68%
4000.30	INCOME - FEDERAL IIID	\$ 0.00	0.00%	\$ 2,632.00	0.12%
4000.32	INCOME - NCOA Vaccine	\$ 0.00	0.00%	\$ 30,000.00	1.35%
4000.33	INCOME - CBHE	\$ 0.00	0.00%	\$ 33,333.33	1.50%
4000.40	INCOME - PC	\$ 36,041.10	20.76%	\$ 384,954.30	17.34%
4000.50	INCOME - MEDICAID WAIVER	\$ 15,182.38	8.74%	\$ 219,180.63	9.87%
4000.55	INCOME - Lighthouse	\$ 13,297.50	7.66%	\$ 203,611.50	9.17%
4000.60	INCOME - UMWA	\$ 0.00	0.00%	\$ 890.50	0.04%
4000.61	INCOME - Grandfamilies	\$ 0.00	0.00%	\$ 7,500.00	0.34%
4000.70	INCOME - United Way	\$ 0.00	0.00%	\$ 10,000.00	0.45%
4000.71	INCOME - Meals on Wheels	\$ 0.00	0.00%	\$ 2,970.89	0.13%
4000.73	INCOME - Preservati	\$ 0.00	0.00%	\$ 40,000.00	1.80%
4000.74	INCOME - Bernard/McDonough Foundatio	\$ 0.00	0.00%	\$ 15,000.00	0.68%
4000.83	INCOME - DFC	\$ 8,782.42	5.06%	\$ 98,581.88	4.44%
4000.90	INCOME - Coaltown Music	\$ 0.00	0.00%	\$ 850.00	0.04%
4000.94	INCOME - WV BOSS	\$ 0.00	0.00%	\$ 74,837.54	3.37%
4000.95	INCOME - Charities Aide Foundation	\$ 0.00	0.00%	\$ 5,000.00	0.23%
4000.96	INCOME - WVU	\$ 0.00	0.00%	\$ 1,000.00	0.05%
4001.00	INCOME - Misc.	\$ 634.91	0.37%	\$ 14,701.04	0.66%
4001.08	INCOME - African Tobacco	\$ 0.00	0.00%	\$ 56,250.00	2.53%
4001.09	INCOME - Tobacco	\$ 0.00	0.00%	\$ 40,001.00	1.80%
4001.10	INCOME - STATE IIIB	\$ 0.00	0.00%	\$ 27,159.80	1.22%
4001.11	INCOME - Pallottine Foundati	\$ 0.00	0.00%	\$ 33,424.00	1.51%
4001.26	INCOME - FAIR/ALZHEIMERS	\$ 2,749.50	1.58%	\$ 31,108.50	1.40%
4001.28	INCOME - L.I.F.E FUNDS	\$ 14,017.98	8.07%	\$ 183,099.37	8.25%
4001.30	INCOME - STATE IIID	\$ 0.00	0.00%	\$ 464.20	0.02%
4001.55	INCOME - Client Tracking Data Entry	\$ 0.00	0.00%	\$ 5,000.00	0.23%
4001.80	INCOME - 5310PT	\$ 5,907.46	3.40%	\$ 34,644.54	1.56%
4002.20	INCOME - C1 Shelf Stable Meals	\$ 0.00	0.00%	\$ 1,987.50	0.09%
4002.25	INCOME - C2 Shelf Stable Meals	\$ 0.00	0.00%	\$ 5,400.00	0.24%
4101.00	INCOME Edward Jones Money Market	\$ 965.15	0.56%	\$ 14,054.21	0.63%
4102.00	INCOME Pioneer CD Interest	\$ 0.00	0.00%	\$ 14,492.13	0.65%
4103.00	INCOME - ICS Interest	\$ 0.50	0.00%	\$ 202.24	0.01%
4105.00	INCOME Senior Trip Interest	\$ 0.66	0.00%	\$ 7.41	0.00%
4106.00	INCOME Business Interest	\$ 38.53	0.02%	\$ 370.85	0.02%
4107.00	INCOME Savings Acct. Interest	\$ 0.00	0.00%	\$ 108.65	0.00%
4108.00	INCOME Unrealized Gain Loss Investmen	\$ 0.00	0.00%	\$ -206,681.33	-9.31%
4109.00	INCOME Northwestern Mutual	\$ 3,792.65	2.18%	\$ 247,097.08	11.13%
4110.00	INCOME MCNB Py Interest.	\$ 2.31	0.00%	\$ 12.02	0.00%
4200.10	INCOME - P I IIIB	\$ 0.00	0.00%	\$ 3.25	0.00%
4200.20	INCOME - P I IIIC-1	\$ 711.20	0.41%	\$ 7,775.76	0.35%
4200.25	INCOME - P I IIIC-2	\$ 1,020.00	0.59%	\$ 10,800.57	0.49%
4200.26	INCOME - PI FAIR	\$ 89.25	0.05%	\$ 2,125.64	0.10%
4200.28	INCOME - PI Hsking-LIFE	\$ 20.00	0.01%	\$ 242.06	0.01%
4200.55	INCOME - PI Lighthouse	\$ 1,085.50	0.63%	\$ 14,138.82	0.64%
4200.80	INCOME - PI 5310PT	\$ 140.00	0.08%	\$ 1,713.44	0.08%

Income Statement
For The 11 Periods Ended 8/31/2024

McDowell County Commission on Aging, Inc. (COA)

		Period to Date	% of Revenue	Year to Date	% of Revenue
4201.00	INCOME - Kroger	\$ 0.00	0.00%	\$ 45.13	0.00%
4203.25	INCOME-MATCHING DONATIONS	\$ 137.08	0.08%	\$ 578.62	0.03%
4300.20	INCOME - Staff/Guest.IIIC-1	\$ 31.00	0.02%	\$ 185.25	0.01%
4400.00	INCOME - Church Property	\$ 32,850.00	18.92%	\$ 136,850.00	6.16%
4400.20	INCOME - PI Coffee IIIC-1	\$ 5.00	0.00%	\$ 108.30	0.00%
4400.27	INCOME - STATE IIIIE MATCH	\$ 682.56	0.39%	\$ 6,688.80	0.30%
4401.00	INCOME - Trip Fundraiser	\$ 3,470.00	2.00%	\$ 39,193.00	1.77%
4402.00	INCOME Senior Activity	\$ 355.00	0.20%	\$ 2,381.00	0.11%
Total Revenue:		\$ 173,637.86	100.00%	\$ 2,220,155.82	100.00%
Gross Profit:		\$ 173,637.86	100.00%	\$ 2,220,155.82	100.00%
Expenses					
Personnel Cost/Travel					
5100.01	PERSONNEL - MED ADMIN	\$ 19,735.10	11.37%	\$ 194,359.14	8.75%
5100.04	PERSONNEL- VA	\$ 534.75	0.31%	\$ 6,750.13	0.30%
5100.08	PERSONNEL- AfricanTobacco	\$ 4,205.15	2.42%	\$ 40,809.94	1.84%
5100.09	PERSONNEL - Tobacco	\$ 2,701.42	1.56%	\$ 23,075.52	1.04%
5100.10	PERSONNEL - IIIB	\$ 2,465.65	1.42%	\$ 42,252.90	1.90%
5100.11	PERSONNEL - Pallotine	\$ 1,989.99	1.15%	\$ 25,347.37	1.14%
5100.20	PERSONNEL - IIIC-1	\$ 1,593.60	0.92%	\$ 28,205.41	1.27%
5100.25	PERSONNEL - IIIC-2	\$ 11,003.44	6.34%	\$ 122,954.41	5.54%
5100.26	PERSONNEL - FAIR/ALTZ	\$ 1,139.65	0.66%	\$ 20,982.79	0.95%
5100.27	PERSONNEL - IIIIE RESPITE	\$ 1,563.52	0.90%	\$ 16,632.62	0.75%
5100.28	PERSONNEL L.I.F.E. FUNDS	\$ 6,799.56	3.92%	\$ 55,978.66	2.52%
5100.30	PERSONNEL - IIID	\$ 257.12	0.15%	\$ 3,726.33	0.17%
5100.32	PERSONNEL-NCOA Vaccine	\$ 0.00	0.00%	\$ 22,705.01	1.02%
5100.33	PERSONNEL- CBHE	\$ 1,617.19	0.93%	\$ 16,838.40	0.76%
5100.40	PERSONNEL - MEDICAID(PCC)	\$ 30,262.02	17.43%	\$ 340,730.18	15.35%
5100.50	PERSONNEL - WAIVER	\$ 9,226.59	5.31%	\$ 125,087.66	5.63%
5100.55	PERSONNEL - LIGHTHOUSE	\$ 12,407.19	7.15%	\$ 145,806.29	6.57%
5100.60	PERSONNEL - UMWA	\$ 0.00	0.00%	\$ 203.50	0.01%
5100.71	PERSONNEL - MOW	\$ 0.00	0.00%	\$ 3,637.04	0.16%
5100.72	PERSONNEL- Benedum	\$ 0.00	0.00%	\$ 24,824.17	1.12%
5100.80	PERSONNEL - 5310PT	\$ 6,487.83	3.74%	\$ 54,936.51	2.47%
5100.83	PERSONNEL - DFC	\$ 4,754.84	2.74%	\$ 45,940.53	2.07%
5100.84	PERSONNEL - CFOV	\$ 636.00	0.37%	\$ 6,572.00	0.30%
5100.95	PERSONNEL - Charities Aide Foundation	\$ 0.00	0.00%	\$ 4,644.68	0.21%
5100.97	PERSONNEL - Manchin	\$ 1,598.92	0.92%	\$ 1,598.92	0.07%
5200.01	FICA - Med Admin	\$ 1,509.65	0.87%	\$ 15,573.59	0.70%
5200.04	FICA - VA	\$ 44.27	0.03%	\$ 531.08	0.02%
5200.08	FICA - African Tobacco	\$ 303.57	0.17%	\$ 3,069.88	0.14%
5200.09	FICA - Tobacco	\$ 206.65	0.12%	\$ 1,753.17	0.08%
5200.10	FICA - IIIB	\$ 188.64	0.11%	\$ 3,232.18	0.15%
5200.11	FICA - Pallotine	\$ 152.23	0.09%	\$ 1,928.16	0.09%
5200.20	FICA - IIIC-1	\$ 121.94	0.07%	\$ 2,157.70	0.10%
5200.25	FICA - IIIC-2	\$ 841.76	0.48%	\$ 9,405.79	0.42%
5200.26	FICA - FAIR/ALTZ	\$ 87.20	0.05%	\$ 1,607.85	0.07%
5200.27	FICA - IIIIE	\$ 119.64	0.07%	\$ 1,272.00	0.06%
5200.28	FICA - L.I.F.E. FUNDS	\$ 520.21	0.30%	\$ 4,282.76	0.19%
5200.30	FICA - IIID	\$ 19.67	0.01%	\$ 284.19	0.01%
5200.32	FICA - NCOA Vaccination	\$ 0.00	0.00%	\$ 1,736.80	0.08%
5200.33	FICA - CBHE	\$ 137.86	0.08%	\$ 1,021.20	0.05%

**Income Statement
For The 11 Periods Ended 8/31/2024**

McDowell County Commission on Aging, Inc. (COA)

		Period to Date	% of Revenue	Year to Date	% of Revenue
Personnel Cost/Travel		(Continued)			
5200.40	FICA - MEDICAID(PCC)	\$ 2,336.73	1.35%\$	26,466.64	1.19%
5200.50	FICA - WAIVER	\$ 716.56	0.41%\$	9,722.43	0.44%
5200.55	FICA - LIGHTHOUSE	\$ 959.28	0.55%\$	11,436.10	0.52%
5200.60	FICA - UMWA	\$ 0.00	0.00%\$	15.57	0.00%
5200.71	FICA - MOW	\$ 0.00	0.00%\$	229.95	0.01%
5200.72	FICA - Benedum	\$ 0.00	0.00%\$	1,840.47	0.08%
5200.80	FICA - 5310PT	\$ 496.31	0.29%\$	4,203.29	0.19%
5200.83	FICA. DFC	\$ 363.75	0.21%\$	2,898.75	0.13%
5200.84	FICA - CFOV	\$ 48.65	0.03%\$	502.79	0.02%
5200.95	FICA - Charities Aide Foundation	\$ 0.00	0.00%\$	355.32	0.02%
5200.97	FICA - Manchin	\$ 122.31	0.07%\$	122.31	0.01%
5300.01	WORKERS COMP - MED ADMIN	\$ 0.00	0.00%\$	2,438.08	0.11%
5300.04	WORKERS COMP- VA	\$ 0.00	0.00%\$	58.73	0.00%
5300.08	WORKERS COMP - AATPN	\$ 0.00	0.00%\$	505.94	0.02%
5300.09	WORKERS COMP - Tobacco	\$ 0.00	0.00%\$	288.21	0.01%
5300.10	WORKERS COMP - IIIB	\$ 0.00	0.00%\$	545.26	0.02%
5300.11	WORKERS COMP - Pallottine	\$ 0.00	0.00%\$	305.17	0.01%
5300.20	WORKERS COMP - IIIC-1	\$ 0.00	0.00%\$	384.10	0.02%
5300.25	WORKERS COMP - IIIC-2	\$ 0.00	0.00%\$	1,540.56	0.07%
5300.26	WORKERS COMP - FAIR/ALTZ	\$ 0.00	0.00%\$	277.13	0.01%
5300.27	WORKERS COMP - IIIE	\$ 0.00	0.00%\$	212.70	0.01%
5300.28	WORKERS COMP - L.I.F.E.	\$ 0.00	0.00%\$	637.61	0.03%
5300.30	WORKERS COMP - IIID	\$ 0.00	0.00%\$	56.01	0.00%
5300.32	WORKERS COMP-NCOA Vaccine	\$ 0.00	0.00%\$	378.73	0.02%
5300.33	WORKERS COMP - CBHE	\$ 0.00	0.00%\$	143.48	0.01%
5300.40	WORKERS COMP-MEDICAID(PCC)	\$ 0.00	0.00%\$	4,321.91	0.19%
5300.50	WORKERS COMP - MED WAIVER	\$ 0.00	0.00%\$	1,622.18	0.07%
5300.55	WORKERS COMP - Lighthouse	\$ 0.00	0.00%\$	1,914.66	0.09%
5300.60	WORKERS COMP - UMWA	\$ 0.00	0.00%\$	3.07	0.00%
5300.71	WORKERS COMP - MOW	\$ 0.00	0.00%\$	15.52	0.00%
5300.72	WORKERS COMP- Benedum	\$ 0.00	0.00%\$	337.29	0.02%
5300.80	WORKERS COMP - 5310PT	\$ 0.00	0.00%\$	711.54	0.03%
5300.83	WORKERS COMP - DFC	\$ 0.00	0.00%\$	512.43	0.02%
5300.84	WORKERS COMP - CFOV	\$ 0.00	0.00%\$	67.24	0.00%
5500.01	TRAVEL MILEAGE- (ADMIN)	\$ 0.00	0.00%\$	88.70	0.00%
5500.04	TRAVEL - VA	\$ 44.00	0.03%\$	220.00	0.01%
5500.32	TRAVEL - NCOA Vaccination	\$ 0.00	0.00%\$	159.38	0.01%
5500.40	TRAVEL MILEAGE-MEDICAID	\$ 282.40	0.16%\$	3,397.85	0.15%
5500.50	TRAVEL MILEAGE - WAIVER	\$ 141.00	0.08%\$	1,794.45	0.08%
5500.55	TRAVEL MILEAGE-Lighthouse	\$ 131.60	0.08%\$	1,618.95	0.07%
5500.72	TRAVEL - Benedum	\$ 0.00	0.00%\$	1,094.17	0.05%
5500.80	TRAVEL TOLLS-5310PT	\$ 17.00	0.01%\$	139.75	0.01%
5500.83	TRAVEL - DFC	\$ 0.00	0.00%\$	6,102.41	0.27%
5555.40	TRAVEL TIME - PCA's	\$ 0.00	0.00%\$	4,633.68	0.21%
5555.55	TRAVEL TIME - Lighthouse	\$ 0.00	0.00%\$	2,654.12	0.12%
Total Personnel Cost/Travel:		\$ 130,892.41	75.38%\$	1,519,431.09	68.44%
Other Expenses					
5600.08	PRINTING&SUPPLIES-AATPN	\$ 0.00	0.00%\$	2,169.57	0.10%
5600.09	PRINTING & SUPPLIES Tobacco	\$ 0.00	0.00%\$	518.08	0.02%
5600.10	PRINTING & SUPPLIES IIIB	\$ 25.63	0.01%\$	2,386.51	0.11%
5600.11	Supplies-Pallottine	\$ 90.00	0.05%\$	1,222.62	0.06%

**Income Statement
For The 11 Periods Ended 8/31/2024**

McDowell County Commission on Aging, Inc. (COA)

		Period to Date	% of Revenue	Year to Date	% of Revenue
Other Expenses		(Continued)			
5600.20	PRINTING & SUPPLIES C-1	\$ 14.07	0.01%	\$ 522.79	0.02%
5600.25	PRINTING & SUPPLIES C-2	\$ 101.38	0.06%	\$ 2,018.21	0.09%
5600.28	PRINTING & SUPPLIES LIFE	\$ 650.24	0.37%	\$ 14,848.42	0.67%
5600.32	PRINTING - NCOA Vaccine	\$ 0.00	0.00%	\$ 150.00	0.01%
5600.33	SUPPLIES - CBHE	\$ 10.00	0.01%	\$ 592.81	0.03%
5600.40	PRINTING & SUPPLIES MED	\$ 186.25	0.11%	\$ 5,838.86	0.26%
5600.72	Supplies - Benedum	\$ 0.00	0.00%	\$ 1,724.64	0.08%
5600.80	PRINTING&SUPPLIES5310PT	\$ 98.42	0.06%	\$ 723.62	0.03%
5600.83	PRINTING & SUPPLIES DFC	\$ 1,000.00	0.58%	\$ 5,709.02	0.26%
5601.32	Supplies - NCOA Vaccine	\$ 0.00	0.00%	\$ 231.72	0.01%
5700.94	EQUIPMENT - WV BOSS	\$ 0.00	0.00%	\$ 74,837.54	3.37%
5900.10	COMM & UTIL WELCH IIIB	\$ 799.59	0.46%	\$ 5,186.69	0.23%
5900.20	COMM & UTIL WELCH IIIC-1	\$ 311.04	0.18%	\$ 2,186.08	0.10%
5900.25	COMM & UTIL WELCH IIIC-2	\$ 1,266.15	0.73%	\$ 8,066.52	0.36%
5900.28	COMM & UTIL LIFE Welch	\$ 550.00	0.32%	\$ 9,713.67	0.44%
5900.40	COMM & UTILITIES MEDICAID	\$ 1,555.21	0.90%	\$ 10,395.34	0.47%
5900.80	COMM & UTIL 5310	\$ 21.99	0.01%	\$ 120.78	0.01%
5901.10	COMM & UTIL IIIB Bradshw	\$ 53.53	0.03%	\$ 398.87	0.02%
5901.20	COMM & UTIL BRAD IIIC-1	\$ 181.97	0.10%	\$ 1,356.02	0.06%
5901.25	COMM & UTIL Bradshw.IIIC-2	\$ 727.93	0.42%	\$ 5,424.23	0.24%
5901.40	COMM & UTIL Bradshw.Medicaid	\$ 107.18	0.06%	\$ 565.13	0.03%
6100.10	WV CORP INS. IIIB	\$ 0.00	0.00%	\$ 4,664.63	0.21%
6100.20	WV CORP INS. IIIC-1	\$ 0.00	0.00%	\$ 405.62	0.02%
6100.25	WV CORP INS. IIIC-2	\$ 0.00	0.00%	\$ 1,622.48	0.07%
6100.40	WV CORP INS. MED	\$ 0.00	0.00%	\$ 9,126.45	0.41%
6100.80	WV CORP INS. 5310PT	\$ 0.00	0.00%	\$ 4,461.82	0.20%
6101.10	Fidelity Bond IIIB	\$ 0.00	0.00%	\$ 15.00	0.00%
6101.20	Fidelity Bond IIIC-1	\$ 0.00	0.00%	\$ 3.00	0.00%
6101.25	Fidelity Bond IIIC-2	\$ 0.00	0.00%	\$ 12.00	0.00%
6101.40	Fidelity Bond Medicaid	\$ 0.00	0.00%	\$ 45.00	0.00%
6150.10	SEIU INS - IIIB	\$ 24.81	0.01%	\$ 201.02	0.01%
6150.20	SEIU INS - IIIC-1	\$ 0.00	0.00%	\$ 39.58	0.00%
6150.25	SEIU INS - IIIC-2	\$ 0.00	0.00%	\$ 155.78	0.01%
6150.55	SEIU INS - In-Home	\$ 302.16	0.17%	\$ 3,623.06	0.16%
6200.20	RAW FOOD - IIIC-1	\$ 1,499.24	0.86%	\$ 20,215.23	0.91%
6200.25	RAW FOOD - IIIC-2	\$ 5,996.95	3.45%	\$ 72,093.48	3.25%
6201.20	Fuel Delivery Charge-C1	\$ 4.34	0.00%	\$ 37.39	0.00%
6201.25	Fuel Delivery Charge-C2	\$ 17.36	0.01%	\$ 149.56	0.01%
6201.40	Flood Insurance	\$ 0.00	0.00%	\$ 6,631.00	0.30%
6202.20	MILK IIIC-1	\$ 229.27	0.13%	\$ 2,684.86	0.12%
6202.25	MILK IIIC-2	\$ 917.08	0.53%	\$ 10,739.44	0.48%
6203.20	Water-C1	\$ 9.28	0.01%	\$ 103.71	0.00%
6203.25	Water-C2	\$ 37.12	0.02%	\$ 414.85	0.02%
6300.10	DISPOSABLES - IIIB	\$ 0.00	0.00%	\$ 11.00	0.00%
6300.20	DISPOSABLES - IIIC-1	\$ 268.09	0.15%	\$ 4,020.99	0.18%
6300.25	DISPOSABLES - IIIC-2	\$ 1,072.36	0.62%	\$ 15,235.58	0.69%
6300.80	DISPOSABLES - 5310PT	\$ 0.00	0.00%	\$ 83.17	0.00%
6301.20	TRAINING - IIIC-1	\$ 0.00	0.00%	\$ 135.98	0.01%
6301.25	TRAINING - IIIC-2	\$ 0.00	0.00%	\$ 149.02	0.01%
6301.40	TRAINING - MEDICAID	\$ 251.00	0.14%	\$ 2,185.49	0.10%
6500.20	OPERATE PERMIT - IIIC1	\$ 0.00	0.00%	\$ 100.00	0.00%

**Income Statement
For The 11 Periods Ended 8/31/2024**

McDowell County Commission on Aging, Inc. (COA)

		Period to Date	% of Revenue	Year to Date	% of Revenue
Other Expenses		(Continued)			
6500.25	OPERATE PERMIT - IIIC2	\$ 0.00	0.00%\$	400.00	0.02%
6600.40	Background Check-Medicaid	\$ 0.00	0.00%\$	599.50	0.03%
6700.10	Drug Testing-IIIB	\$ 0.00	0.00%\$	88.00	0.00%
6700.20	Drug Testing-IIIC-1	\$ 0.00	0.00%\$	268.90	0.01%
6700.25	Drug Testing-IIIC2	\$ 0.00	0.00%\$	977.76	0.04%
6700.40	Drug Testing-Medicaid	\$ 0.00	0.00%\$	960.50	0.04%
6800.10	COPIER EXPENSE IIIB	\$ 42.41	0.02%\$	593.32	0.03%
6800.20	COPIER EXPENSE IIIC-1	\$ 11.31	0.01%\$	158.22	0.01%
6800.25	COPIER EXPENSE IIIC-2	\$ 45.23	0.03%\$	632.84	0.03%
6800.28	COPIER EXPENSE LIFE	\$ 297.69	0.17%\$	1,133.71	0.05%
6800.40	COPIER EXPENSE-MEDICAID	\$ 35.33	0.02%\$	542.29	0.02%
6800.80	COPIER EXPENSE-5310PT	\$ 7.07	0.00%\$	50.98	0.00%
6800.83	COPIER EXPENSE DFC	\$ 50.00	0.03%\$	527.35	0.02%
6900.01	GAS- Admin	\$ 35.01	0.02%\$	1,658.71	0.07%
6900.10	GAS-IIIB	\$ 457.75	0.26%\$	5,532.76	0.25%
6900.25	GAS-IIIC-2	\$ 981.13	0.57%\$	13,850.90	0.62%
6900.60	GAS-UMWA	\$ 0.00	0.00%\$	36.01	0.00%
6900.80	GAS-5310PT	\$ 684.09	0.39%\$	8,637.64	0.39%
6901.10	VEHICLES REPAIRS - IIIB	\$ 0.00	0.00%\$	198.74	0.01%
6901.25	VEHICLE REPAIRS- IIIC2	\$ 0.00	0.00%\$	1,204.19	0.05%
6901.28	VEHICLE REPAIRS LIFE FUND	\$ 1,014.34	0.58%\$	16,553.18	0.75%
6901.40	Vehicle Repairs.Medicaid	\$ 0.00	0.00%\$	754.17	0.03%
6901.80	VEHICLE REPAIRS 5310PT	\$ 0.00	0.00%\$	362.21	0.02%
7000.08	457(b) Retirement.AATPN	\$ 300.00	0.17%\$	1,583.43	0.07%
7000.09	457(b) Retirement.Tobacco	\$ 300.00	0.17%\$	1,585.11	0.07%
7000.11	457(b) Retirement.Pallontine	\$ 184.50	0.11%\$	1,287.75	0.06%
7000.33	457(b) Retirement.CBHE	\$ 224.00	0.13%\$	1,568.00	0.07%
7000.55	457(b) Retirement.Lighthouse	\$ 0.00	0.00%\$	5,702.58	0.26%
7000.72	457(b) Retirement-Benedum	\$ 0.00	0.00%\$	4,630.50	0.21%
7001.00	Student Loan	\$ 0.00	0.00%\$	3,919.32	0.18%
7002.00	457(b) Retirement Employer Match	\$ -1,561.72	-0.90%\$	-8,624.25	-0.39%
7002.83	457b Employer Match - DFC	\$ 553.22	0.32%\$	3,178.44	0.14%
7100.28	Advertising-LIFE	\$ 1,280.00	0.74%\$	6,502.91	0.29%
7100.30	Advertising - IIID	\$ 0.00	0.00%\$	11.30	0.00%
7100.32	Adversting-NCOA	\$ 0.00	0.00%\$	3,884.00	0.17%
7200.08	Health Ins.- AATPN	\$ 100.00	0.06%\$	1,100.00	0.05%
7200.09	Health Ins. Spit Tobacco	\$ 500.00	0.29%\$	5,500.00	0.25%
7200.11	Health Ins. - Pallontine	\$ 150.00	0.09%\$	1,650.00	0.07%
7200.32	Health Ins. NCOA Vaccine	\$ 0.00	0.00%\$	3,000.00	0.14%
7200.33	Health Insurance.CBHE	\$ 50.00	0.03%\$	300.00	0.01%
7200.55	Health Ins. - In-Home	\$ 7,453.51	4.29%\$	70,804.29	3.19%
7200.72	Health Ins. - Benedum	\$ 0.00	0.00%\$	1,800.00	0.08%
7200.83	Health Insurance DFC	\$ 750.00	0.43%\$	7,500.00	0.34%
7300.28	Computer&Networking Life	\$ 260.00	0.15%\$	9,846.64	0.44%
7700.10	MAINTENANCE III-B	\$ 222.23	0.13%\$	2,219.75	0.10%
7700.20	MAINTENANCE IIIC-1	\$ 77.79	0.04%\$	979.50	0.04%
7700.25	MAINTENANCE IIIC-2	\$ 311.16	0.18%\$	3,860.06	0.17%
7700.28	MAINTENANCE - LIFE FUNDS	\$ 0.00	0.00%\$	12,436.42	0.56%
7700.40	MAINTENANCE - MEDICAID	\$ 74.05	0.04%\$	834.64	0.04%
7700.80	MAINTENANCE-5310PT	\$ 0.00	0.00%\$	250.00	0.01%
7701.20	MAINT.- BRADSHAW IIIC1	\$ 21.10	0.01%\$	547.45	0.02%

Income Statement
For The 11 Periods Ended 8/31/2024

McDowell County Commission on Aging, Inc. (COA)

		Period to Date	% of Revenue	Year to Date	% of Revenue
Other Expenses		(Continued)			
7701.25	MAINT.-BRADSHAW IIIC2	\$ 84.39	0.05%	1,818.24	0.08%
8700.10	ATTORNEYS FEES-3B	\$ 5,345.52	3.08%	14,384.45	0.65%
8700.20	ATTORNEYS FEES-C1	\$ 1,069.10	0.62%	2,954.02	0.13%
8700.25	ATTORNEYS FEES-C2	\$ 4,276.41	2.46%	11,530.43	0.52%
8700.40	ATTORNEYS FEES-MEDICAID	\$ 16,061.55	9.25%	53,428.36	2.41%
8701.28	3E Match LIFE	\$ 682.56	0.39%	6,688.80	0.30%
Total Other Expenses:		\$ 60,810.37	35.02%	610,657.95	27.51%
Grant Expenses					
9000.00	Board Fundraiser Expense	\$ 221.23	0.13%	2,392.82	0.11%
9001.00	Senior Trip Fundraiser	\$ 0.00	0.00%	35,125.45	1.58%
9002.00	Senior Activities	\$ 2,297.89	1.32%	7,352.52	0.33%
9300.00	Church Property Expense	\$ 19,145.40	11.03%	100,376.94	4.52%
9400.00	Bradshaw Property	\$ 2,932.00	1.69%	3,484.81	0.16%
9508.00	Misc. ARPA	\$ 0.00	0.00%	2,745.00	0.12%
9508.33	Misc. CBHE	\$ 0.00	0.00%	96.00	0.00%
9508.40	MISCELLANEOUS EXPENSE	\$ 3,158.79	1.82%	51,822.65	2.33%
9509.40	Secretary of State	\$ 25.00	0.01%	450.00	0.02%
9510.40	PERS Alarm	\$ 272.95	0.16%	2,904.55	0.13%
9511.40	Expense - Board Food	\$ 253.30	0.15%	2,477.97	0.11%
9512.40	Directors Association	\$ 175.00	0.10%	1,300.00	0.06%
9514.40	Direct Deposit Fee	\$ 34.95	0.02%	399.45	0.02%
9515.40	AFLAC Employer Pd.Medicaid	\$ 210.98	0.12%	2,531.76	0.11%
9516.40	Employee Emergency Fund	\$ 899.00	0.52%	4,310.16	0.19%
9600.08	OTHER - AATPN	\$ 121.90	0.07%	14,395.21	0.65%
9600.09	OTHER - Tobacco-Spit	\$ 132.18	0.08%	8,958.98	0.40%
9600.11	OTHER - Pallottine	\$ 0.00	0.00%	5,736.53	0.26%
9600.32	OTHER - NCOA Vaccine	\$ 0.00	0.00%	750.00	0.03%
9600.33	OTHER - CBHE	\$ 0.00	0.00%	3,413.95	0.15%
9600.71	OTHER - MOWA	\$ 0.00	0.00%	4,976.73	0.22%
9600.83	OTHER DFC	\$ 138.41	0.08%	8,138.76	0.37%
9600.84	OTHER - CFOV	\$ 0.00	0.00%	398.69	0.02%
9601.32	OTHER - NCOA Incentives	\$ 0.00	0.00%	1,960.00	0.09%
9601.72	Benedum-Mini Grants	\$ 0.00	0.00%	44,000.00	1.98%
9602.72	Benedum - Quitline Media	\$ 0.00	0.00%	5,267.92	0.24%
9603.72	Benedum-Tob Educ Supplies	\$ 0.00	0.00%	7,100.51	0.32%
9604.72	Benedum- Meeting Expense	\$ 0.00	0.00%	3,183.98	0.14%
9700.08	Contractual AATPN	\$ 0.00	0.00%	3,450.00	0.16%
9700.09	Contractual Tobacco-Spit	\$ 0.00	0.00%	2,450.00	0.11%
9700.11	Contractual-Pallottine	\$ 235.06	0.14%	3,714.16	0.17%
9700.33	Contractual.CBHE	\$ 1,295.00	0.75%	7,585.00	0.34%
9700.83	Contractual DFC	\$ 0.00	0.00%	9,015.00	0.41%
9800.03	Expenses - BRIC	\$ 0.00	0.00%	312.45	0.01%
9800.61	Expense - Grandfamilies	\$ 1,500.00	0.86%	6,537.62	0.29%
9800.73	Expense - Preservati	\$ 0.00	0.00%	23,739.06	1.07%
9800.74	Expense - Bernard/McDonough Foundatio	\$ 437.36	0.25%	16,577.60	0.75%
9800.90	Expense - Coaltown Music	\$ 0.00	0.00%	906.00	0.04%
9801.00	Expense Summer Feeding AAAA	\$ 0.00	0.00%	-312.45	-0.01%
Total Grant Expenses:		\$ 33,486.40	19.29%	400,025.78	18.02%
Total Expenses:		\$ 225,189.18	129.69%	2,530,114.82	113.96%
Net Income From Operations:		\$ -51,551.32	-29.69%	-309,959.00	-13.96%

**Income Statement
For The 11 Periods Ended 8/31/2024**

McDowell County Commission on Aging, Inc. (COA)

	Period to Date	% of Revenue	Year to Date	% of Revenue
Earnings Before Income Tax:	\$ -51,551.32	-29.69%	\$ -309,959.00	-13.96%
Net Income (Loss):	\$ -51,551.32	-29.69%	\$ -309,959.00	-13.96%

Balance Sheet
As of 8/31/2024

McDowell County Commission on Aging, Inc. (COA)

Current Liabilities		(Continued)	
2106.00	INSURANCE PAY SEIU	\$	62.11
2108.00	AFLAC Insurance	\$	19.68
2109.00	Health Insurance	\$	35,317.62
2112.00	SEIU 1199 DUES	\$	-0.04
2116.00	403b Mutual America	\$	-975.01
2117.00	457b Retirement	\$	-14,928.02
2118.00	REIMBURSEMENT	\$	212.00
2119.00	FUND BALANCE	\$	43,881.32
	Total Current Liabilities:		<u>\$ 75,551.25</u>
	Total Liabilities:		<u>\$ 75,551.25</u>
Equity			
3200.00	Retained Earnings	\$	2,262,042.44
3200.00	Retained Earnings-Current Year	\$	-309,959.00
	Total Equity:		<u>\$ 1,952,083.44</u>
	Total Liabilities & Equity:		<u><u>\$ 2,027,634.69</u></u>

McDOWELL COUNTY COMMISSION ON AGING, INC.

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

**FOR THE YEAR ENDED
SEPTEMBER 30, 2023**

*Williams & Associates, A.C.
427 Kerens Avenue, PO Box 2727
Elkins, West Virginia 26241
(304) 637-9110*

McDowell County Commission on Aging, Inc.
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Williams & Associates, A.C.

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
McDowell County Committee on Aging, Inc.

Opinion

We have audited the accompanying financial statements of McDowell County Committee on Aging, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2023, and the related statements of activities and changes in net assets, cash flows, and functional expenses for the year then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of McDowell County Committee on Aging, Inc., as of September 30, 2023, and the changes in 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 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 McDowell County Committee on Aging, Inc. and to meet our other ethical responsibilities in accordance with the relevant ethical requirements relating to our audit. 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 these 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 McDowell County Committee on Aging, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be 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 generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of McDowell County Commission on Aging, 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 McDowell County Commission on Aging, 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.

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 is 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 standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of state awards 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 July 10, 2024, on our consideration of McDowell County Commission on Aging, 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 on pages 18-19. 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 McDowell County Commission on Aging, Inc.'s internal control over financial reporting and compliance.

Williams & Associates, P.C.

Elkins, West Virginia
July 10, 2024

McDowell County Commission on Aging, Inc.
STATEMENT OF FINANCIAL POSITION
September 30, 2023

ASSETS

Current Assets

Cash and Equivalents	\$ 945,784
Accounts Receivable	63,355
Grants Receivable	112,745
Investments	533,507
Prepaid Expenses	<u>38,513</u>
Total Current Assets	<u>1,693,904</u>

Fixed Assets, net	<u>742,733</u>
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TOTAL ASSETS	<u><u>\$2,436,637</u></u>
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LIABILITIES AND NET ASSETS

Liabilities

Current Liabilities

Accounts Payable	\$ 50,496
Payroll Liabilities	<u>80,216</u>
Total Current Liabilities	<u>130,712</u>

Net Assets

Net Assets without Donor Restrictions	<u>2,305,925</u>
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Total Net Assets	<u>2,305,925</u>
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TOTAL LIABILITIES AND NET ASSETS	<u><u>\$2,436,637</u></u>
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See accompanying notes and independent auditor's report.

McDowell County Commission on Aging, Inc.
STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2023

	Without Donor Restrictions	With Donor Restrictions	Total
REVENUE AND SUPPORT			
Contributions	\$ 14,617	-	\$ 14,617
Grants		-	-
Federal	384,069	-	384,069
State	1,145,988	-	1,145,988
Other	402,065	-	402,065
Program Service Fees	949,481	-	949,481
Project Income	96,500	-	96,500
Investment Income	31,089	-	31,089
Unrealized Gain on Investments	15,532	-	15,532
Fundraising	55,745	-	55,745
Other	20,766	-	20,766
TOTAL REVENUES AND SUPPORT	<u>3,115,852</u>	<u>-</u>	<u>3,115,852</u>
EXPENSES			
Program Services	<u>2,784,521</u>	<u>-</u>	<u>2,784,521</u>
TOTAL EXPENSES	<u>2,784,521</u>	<u>-</u>	<u>2,784,521</u>
CHANGE IN NET ASSETS	331,331	-	331,331
NET ASSETS, BEGINNING OF YEAR	<u>1,974,594</u>	<u>-</u>	<u>1,974,594</u>
NET ASSETS, END OF YEAR	<u>\$ 2,305,925</u>	<u>\$ -</u>	<u>\$2,305,925</u>

See the accompanying notes and independent auditor's report.

McDowell County Commission on Aging, Inc.
COMPARATIVE STATEMENT OF CASH FLOWS
For the Year Ended September 30, 2023

CASH FLOWS FROM OPERATING ACTIVITIES

Change in Net Assets	\$ 331,331
Adjustments to reconcile changes in net assets to net cash provided by operating activities:	
Depreciation	80,190
(Increase)Decrease in Operating Assets:	
Accounts Receivable	113,345
Grants Receivable	114,203
Prepaid Expenses	(18,217)
Increase(Decrease) in Operating Liabilities:	
Accounts Payable	(5,815)
Payroll Liabilities	18,804
Deferred Revenue	(116,796)
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>517,045</u>
CASH FLOW FROM INVESTING ACTIVITIES	
Purchases of Fixed Assets	(360,903)
Purchases of Investments	(342,358)
NET CASH USED IN INVESTING ACTIVITIES	<u>(703,261)</u>
NET INCREASE(DECREASE) IN CASH AND EQUIVALENTS	(186,216)
CASH AND EQUIVALENTS, BEGINNING OF YEAR	<u>1,132,001</u>
CASH AND EQUIVALENTS, END OF YEAR	<u><u>\$ 945,785</u></u>
SUPPLEMENTAL CASH FLOW INFORMATION	
Cash paid for interest	<u><u>\$ -</u></u>

See accompanying notes and independent auditor's report.

McDowell County Commission on Aging, Inc.
STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended September 30, 2023

FUNCTIONAL EXPENSES	PROGRAM SERVICES									
	Title III Programs									
	III-C					In-Home Care				
	III-B	Congregate	Home-Delivered	III-D	III-E	LIFE	BOSS	DHHR	Other Programs	Total
Personnel	\$ 40,004	\$ 25,938	\$ 153,057	\$ 1,841	\$ 20,261	\$ 58,463	\$ 226,843	\$ 883,320	\$ 262,880	\$1,672,607
Travel and Training		51	301	550			3,404	2,092	7,629	14,027
Contractual								\$ 2,600	\$ 32,675	35,275
Food and Disposables		25,672	151,335						207,200	384,207
Depreciation									80,190	80,190
Communication and Utilities	5,784	2,599	14,891			11,356		11,285	110	46,025
Office Supplies and Postage	1,164	348	1,443	750		31,617		8,977	10,831	55,130
Insurance	6,301	865	5,101			4,396		17,164	14,334	48,161
Professional Fees	3,531	539	3,175					18,827		26,072
Advertising		8	49			1,854			23,177	25,088
Vehicle Fuel and Maintenance	9,004		15,877			17,204			13,485	55,570
Repairs and Maintenance	2,314	1,640	8,225			19,185		1,053	20	32,437
Fundraising									56,943	56,943
Other	36	120	756	236		8,003		4,004	239,634	252,789
TOTAL FUNCTIONAL EXPENSES	\$ 68,138	\$ 57,780	\$ 354,210	\$ 3,377	\$ 20,261	\$ 152,078	\$ 230,247	\$ 949,322	\$ 949,108	\$2,784,521

See the accompanying notes and independent auditor's report.

McDowell County Commission on Aging, Inc.
NOTES TO FINANCIAL STATEMENTS
For the Year Ended September 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies of the McDowell County Commission on Aging Inc. (MCCOA) is presented to assist in understanding the Organization's financial statements. The financial statements and notes are the representation of management, who is responsible for their integrity and objectivity. These accounting policies conform to generally accepted accounting principles and have been consistently applied in the preparation of the financial statements.

Nature of Operations – The McDowell County Commission on Aging, Inc. is a nonprofit organization whose purpose is to maintain and improve daily life for seniors, the disabled, and their caregivers through advocacy, education, promotion of wellness, and provision of support services.

Basis of Presentation – Financial statement presentation follows the recommendations of the Financial Accounting Standards Board (FASB) in its Accounting Standards Codification (ASC) 958-205, *Financial Statements of Not-for-Profit Organizations*.

In addition, the financial statements of MCCOA have been prepared in accordance with generally accepted accounting principles. MCCOA reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restrictions and net assets with donor restrictions.

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

Net Assets with Donor Restrictions – Net assets limited as to use by donor-imposed time and/or purpose restrictions.

Revenues are reported as increases in net assets without donor restriction unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restriction. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation or by law. Expirations of donor restrictions on the net assets (i.e., the donor-stipulated purpose has been fulfilled and/or stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets. MCCOA has adopted a policy to classify donor restricted contributions as without donor restrictions to the extent that donor restrictions were met in the year the contribution was received.

Basis of Accounting – The financial statements of the McDowell County Commission on Aging, Inc. have been prepared on the accrual basis of accounting.

McDowell County Commission on Aging, Inc.
NOTES TO FINANCIAL STATEMENTS
For the Year Ended September 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Estimates – In preparing financial statements in conformity with accounting principles generally accepted in the United States of America, management must make estimates based on future events that affect the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities as of the date of the financial statements, and revenues and expenses during the reporting period. Actual results could differ from these estimates.

Cash and Equivalents – For purposes of the statements of cash flows, cash and equivalents include cash deposits in bank accounts and investments in highly liquid debt instruments with a maturity of three months or less.

Accounts Receivable – Accounts receivable represent amounts owed MCCOA for services it provided under the West Virginia Department of Health and Human Resources-Medicaid Waiver and Community Care, the Veterans Administration, FAIR and Lighthouse client fees, as well as private pay clients.

Grants Receivable – Grants receivable represent amounts owed MCCOA from grantors according to the stipulations of the grant agreement.

Uncollectible Accounts – MCCOA uses the direct write-off method for uncollectible accounts. When an amount is determined to be uncollectible, the amount is recorded as bad debt expense and the corresponding receivable account is credited. As of September 30, 2023, all receivables were deemed collectible. Although the direct write-off method is not acceptable under generally accepted accounting principles, because of the infrequency and nominal amounts of bad debt, the difference between this method and the allowance method are deemed immaterial.

Inventory – Inventories of raw food, disposables and supplies are deemed immaterial and are expensed when purchased.

Investments – MCCOA reports investments in marketable securities with readily determinable fair values at their fair values in the statement of financial position. Unrealized gains and losses are included in the changes in net assets.

Property and Equipment – MCCOA records all equipment purchases at cost and all donated property, equipment, and land at fair market value. All property and equipment purchased with grant monies must have prior approval from the grantor agency to dispose of such equipment. The organization has adopted a capitalization policy in the amount of \$5,000. MCCOA depreciates these costs using the straight-line method over the asset's estimated useful life, as follows:

McDowell County Commission on Aging, Inc.
NOTES TO FINANCIAL STATEMENTS
For the Year Ended September 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Property and Equipment (Continued)

	<u>Years</u>
Buildings	39
Computer Systems	3-5
Furniture and Equipment	7-10
Improvements	15-20
Vehicles	5

Revenue Recognition – Contributions and grants with donor-imposed conditions are reported as revenue when qualifying expenses have been incurred or other conditions have been met. Cash received but not yet expended for these conditional grants is recorded as deferred revenue. Unrestricted grants and contributions are recorded as revenue in the period received.

Grant Monies – Grant monies are received in four main ways:

- On a cost reimbursement basis for which the organization requests reimbursement for monies already spent. This is utilized for the LIFE Program and Division of Public Transit grants.
- On an as needed basis in which the Organization requests monies that it feels it will need in the immediate future. This method is used for the Title III grants, except for nutrition.
- Title III-C nutrition monies are received on a meal reimbursement basis but are not to exceed the total grant award. Upon completion of the grant year, any unexpended monies are restricted for future Title-III program operating expenses.
- On an application only basis from the WV Department of Transportation, Division of Public Transit, through the Federal Transit Administration (FTA) for the purchase of vehicles or communication equipment to be used in transporting seniors and individuals with disabilities.

Advertising – Advertising costs are expensed when incurred and totaled \$25,088 for the year ended September 30, 2023.

Income Taxes - MCCOA is exempt from income taxes under the provisions of Internal Revenue Code Section 501(c)(3). MCCOA is classified as a publicly supported organization, which is not a private foundation. Accordingly, no provision for income taxes has been reported. The last three years' tax returns remain open to examination.

McDowell County Commission on Aging, Inc.
NOTES TO FINANCIAL STATEMENTS
For the Year Ended September 30, 2023

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

Reclassifications – Certain amounts in the 2023 financial statements have been reclassified to conform with current year presentation. Such reclassifications had no effect on net assets or the change in net assets.

NOTE 2 – CASH CONCENTRATION

Cash and cash equivalents include cash on hand and deposits with banking institutions in checking and savings accounts. Bank balances are currently insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. MCCOA currently utilizes the IntraFi Network to guarantee all deposits in excess of the FDIC limit are insured.

NOTE 3 – RESTRICTED CASH

MCCOA had no restricted cash on September 30, 2023.

NOTE 4 – LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

Cash	\$ 945,784
Investments	529,700
Accounts Receivable	63,355
Grants Receivable	<u>112,745</u>
Financial assets available within one year	<u>\$ 1,651,584</u>

NOTE 5 – FAIR VALUE MEASUREMENTS

FASB Standards Codification 820, Fair Value Measurements and Disclosures, establishes a framework for measuring fair value. The framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to unobservable inputs (Level 3 measurements). The three levels of fair value hierarchy under FASB Accounting Standards Codifications 820 are described as follows:

Level 1 – Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the plan has the ability to access.

McDowell County Commission on Aging, Inc.
NOTES TO FINANCIAL STATEMENTS
For the Year Ended September 30, 2023

NOTE 5 – FAIR VALUE MEASUREMENTS (Continued)

Level 2 – Inputs to the valuation methodology include:

- i. Quoted prices for similar assets or liabilities in active markets;
- ii. Quoted prices for identical or similar assets or liabilities in inactive markets;
- iii. Inputs other than quoted prices that are observable for the asset or liability;
- iv. Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the level 2 input must be observable for substantially the full term of the asset or liability.

Level 3 - Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in the methodologies used at September 30, 2023.

Money Market Funds: Valued using the amortized cost, in accordance with rules under the Investment Company Act of 1940.

Common Stock: Valued at the most recent repurchase of outstanding shares as treasury stock.

Mutual Funds: Valued at the net asset value (NAV) of shares held by the plan at year end.

The preceding method described may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, although MCCOA believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine the fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

McDowell County Commission on Aging, Inc.
NOTES TO FINANCIAL STATEMENTS
For the Year Ended September 30, 2023

NOTE 5 – FAIR VALUE MEASUREMENTS (Continued)

The following table sets forth by level, within the fair value hierarchy, MCCOA's financial assets at fair value on a recurring basis as of September 30, 2023:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Investments				
Cash and CD's	313,481			313,481
Corporate Equities	196,809			196,809
I-Bonds	21,107			21,107
Mutual Funds	<u>2,110</u>			<u>2,110</u>
	<u>\$ 533,507</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 533,507</u>

NOTE 6 – INVESTMENTS

The cost and estimated market value of investment securities on September 30, 2023:

Original Cost	\$ 551,313
Gross Unrealized Gains(Losses)	<u>(17,806)</u>
Estimated Market Value	<u>\$ 533,507</u>

NOTE 7 – RECEIVABLES

Grants receivable consisted of the following on September 30, 2023:

WV BOSS	\$ 17,924
Title III monies	34,348
LIFE	27,861
Tobacco	28,749
Transit	<u>3,863</u>
Total	<u>\$ 112,745</u>

Accounts receivable consisted of the following on September 30, 2023

WV DHHR	\$ 60,662
Veterans Administration	2,629
Other	<u>64</u>
Total	<u>\$ 63,355</u>

All accounts are deemed collectible.

McDowell County Commission on Aging, Inc.
NOTES TO FINANCIAL STATEMENTS
For the Year Ended September 30, 2023

NOTE 8 – PROPERTY AND EQUIPMENT

Property and equipment consisted of the following on September 30, 2023:

Land	\$	103,411
Building & Improvements		602,959
Vehicles		513,587
Equipment		<u>80,867</u>
Total Property and Equipment		1,300,824
Less Accumulated Depreciation		<u>(558,091)</u>
Net Property and Equipment	\$	<u>742,733</u>

Depreciation expense was \$80,190 for the year ended September 30, 2023.

NOTE 9 – CONTINGENT LIABILITIES

Operating expenditures made against federal and state grants are subject to audit by the grantor agency. Additionally, Medicaid amounts paid on prospectively determined per diem rates are subject to audit and disallowance of charges based on a determination of whether the charges complied with all pertinent Medicaid regulations. Such audits and reviews could result in requests for reimbursement for expenditures disallowed under the terms of the grants or fees paid and subsequently disallowed by Medicaid. Adjustments are recorded when they are identified. Amounts cannot be determined at this time and management believes such amounts, if any, to be immaterial.

MCCOA is involved in various legal actions from time to time in the ordinary course of business. Management is not currently aware of any matters that will have a significant adverse effect on the accompanying financial statements. MCCOA maintains liability insurance to mitigate these risks.

NOTE 10 – RETIREMENT PLAN

In July 2023, MCCOA began participating in a 457(b) deferred compensation plan. MCCOA directors participate by contributing 5% of their gross wages which is combined with 15% contributed by MCCOA. The covered employees are eligible to draw benefits upon retirement. MCCOA's contributions to the retirement plan were \$4,386 for the fiscal year ended September 30, 2023 and is included in personnel in the statement of functional expenses.

McDowell County Commission on Aging, Inc.
NOTES TO FINANCIAL STATEMENTS
For the Year Ended September 30, 2023

NOTE 11 – GRANT REVENUES

Grant revenues consisted of the following for the year ended September 30, 2023:

Federal Grant Revenues:	
Title III Programs	\$ 125,192
ARPA Funds	116,796
National and State Tobacco Control Program	78,000
5310 Transportation	<u>64,081</u>
Total Federal Grant Revenues	<u>384,069</u>
State Grant Revenues:	
Title III Programs	394,397
Legislative Initiative for the Elderly	194,347
WV Bureau of Senior Services	295,244
Healthy Lifestyles	50,000
Summer Feeding	<u>212,000</u>
Total State Grant Revenues	<u>1,145,988</u>
Private Grant Revenues	<u>402,065</u>
Total Grant Revenues	<u>\$ 1,932,122</u>

NOTE 12 – FUNDRAISING

The following is a summary of fundraising for the year ended September 30, 2023:

Fundraising Income	\$ 55,745
Fundraising Expenses	<u>(56,943)</u>
Fundraising, net	<u>\$ (1,198)</u>

NOTE 13 – CONTRIBUTED SERVICES

Contributions of services are recognized if the services received create or enhance nonfinancial assets, or require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Contributed services that do not meet the above criteria are not recognized. Contributed services which are recognized are valued at the estimated cost that would have been incurred by MCCOA to purchase similar services.

McDowell County Commission on Aging, Inc.
NOTES TO FINANCIAL STATEMENTS
For the Year Ended September 30, 2023

NOTE 14 – TRANSPORTATION GRANTS

MCCOA is eligible for grants under 49 USC §5310 and §5311 through the WV Department of Transportation, Division of Public Transit. These grants provide funds to MCCOA for operating assistance and to purchase vehicles. The 5310 grants provide for increased mobility for the elderly and those with disabilities. The 5311 grants specifically provide funds for rural areas.

Both are formula grants where typically the MCCOA pays 20% and the grantor pays 80% of the cost of the vehicle. There were no vehicles received during the year ended September 30, 2023.

After five years, MCCOA may dispose of the vehicles according to the terms of the grant, usually with the grantor receiving the proceeds.

NOTE 15 – SUPPORT CONCENTRATION

The following are details of revenue for the years ended September 30, 2023:

Net revenue from:	
In-Home Care	29%
Title III	13%
Lighthouse/FAIR	9%
LIFE	6%
Other Programs	43%
	<u>100%</u>

Any significant reduction in in-home care or Title III funding could have a significant effect on MCCOA's programs and activities.

NOTE 16 – SUBSEQUENT EVENTS

Management has evaluated events subsequent to year end through July 10, 2024, the financial statements were available to be issued, and determined no further disclosure was required.

McDowell County Commission on Aging, Inc.
NOTES TO FINANCIAL STATEMENTS
For the Year Ended September 30, 2023

NOTE 17 – SUMMARY OF PROGRAMS

Title III Older Americans Act

III-B – provides supportive services to maintain maximum independence and dignity in a home environment. Services provided include assisted transportation and chore services.

III-C – provides both congregate and home-delivered nutrition services.

III-D – provides disease prevention and health promotion services.

III-E – provides family caregiver support.

Legislative Initiative for the Elderly

LIFE – is a state-funded program and part of the senior center array of services. Services vary by county but are modeled after those provided by the Older Americans Act. Funds are provided through WV Lottery proceeds.

In-Home Care Services

Lighthouse Program – provides in-home care to assist seniors whose income and assets disqualify them from Medicaid services.

FAIR (Family Alzheimer’s In-Home Respite) – offers relief to caregivers and, at the same time, provides one-on-one attention and individualized activities for persons with a written diagnosis of Alzheimer’s disease or a related dementia.

VA (Veterans Administration) – provides in-home care for veterans of the armed forces intended to keep them in their own homes as opposed to a nursing home.

Medicaid Waiver/Continuum of Care/Case Management – provides personal care services and supervision, home health aides, nursing, chore, and homemaker services, as approved by the WV Department of Health and Human Resources.

Transit

Transportation – provides public non-emergency medical transportation services in McDowell County in West Virginia.

McDowell County Commission on Aging, Inc.
SCHEDULE OF EXPENDITURES OF STATE AWARDS
For the Year Ended September 30, 2023

<u>Programs</u>	<u>Grant Period</u>	<u>Grant #</u>	<u>Expenditures</u>
<i>Direct Programs:</i>			
WV Bureau of Senior Services			
Lighthouse	June 30, 2023	IH2347	\$ 214,727
Lighthouse	June 30, 2024	IH2447	61,690
Family Alzheimer's In-Home Respite (FAIR)	June 30, 2023	IH2347	10,067
Family Alzheimer's In-Home Respite (FAIR)	June 30, 2024	IH2447	3,760
Client Tracking	June 30, 2023	IH2447	<u>5,000</u>
Total WV Bureau of Senior Services			<u>295,244</u>
<i>Pass-through Awards</i>			
Appalachian Area Agency on Aging			
IIIB Supportive Services	June 30, 2023	22239-05	27,178
IIIC Congregate and Home-Delivered Nutrition Services	June 30, 2023	22239-05	366,773
IIID Disease Prevention	June 30, 2023	22239-05	446
Legislative Initiative for the Elderly (LIFE)	June 30, 2023	23905-05	133,504
Legislative Initiative for the Elderly (LIFE)	June 30, 2024	24905-05	60,843
Summer Feeding	September 30, 2023	22239-05	<u>212,000</u>
Total Appalachian Area Agency on Aging			<u>800,744</u>
WV Department of Health and Human Resources			
Healthy Lifestyles - Tobacco Grant	June 30, 2023	G230574	40,000
Healthy Lifestyles - Tobacco Grant	June 30, 2024	G240398	<u>10,000</u>
Total WV Department of Health and Human Resources			<u>50,000</u>
TOTAL EXPENDITURES OF STATE AWARDS			<u><u>1,145,988</u></u>

See accompanying notes and independent auditor's report.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether McDowell County Commission on Aging, 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 financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as item 2023-01.

McDowell County Commission on Aging, Inc.'s Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on McDowell County Commission on Aging, Inc.'s response to the findings identified in our audit and described in the accompanying schedule of findings and responses. McDowell County Commission on Aging, Inc.'s response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the organization's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the organization's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Williams & Associates, A.C.

Elkins, West Virginia
July 10, 2024

McDOWELL COUNTY COMMISSION ON AGING, INC.
SCHEDULE OF FINDINGS AND RESPONSES
For the Fiscal Year Ended September 30, 2023

SIGNIFICANT DEFICIENCIES

2023-01 Lack of Segregation of Duties

Criteria: Internal control should be implemented to the degree possible to assign to different individuals the responsibility for approving, executing and recording transactions and custody of the resulting asset arising from the transaction.

Condition: The same employee is responsible for recording accounts receivable, reconciling the bank statements and posting journal entries.

Cause: The MCCOA has limited staff and responsibilities for approving, executing, and recording transactions and custody of the resulting assets arising from financial transactions are not assigned to different individuals because the MCCOA does not employ enough administrative staff members to make the necessary segregation possible.

Effect: More than a remote likelihood exists that a material misstatement of the financial statements will not be prevented or detected by the MCCOA's internal controls.

Recommendation: We recommend responsibilities of approval, execution, recording and custody be distributed among employees, management and the board of directors to the degree possible. However, we recognize that full and complete segregation of duties is not economically feasible.

Response: We concur with the finding and recommendation.

Cecil D. Patterson
President

Michael D. Brooks
Commissioner

Dewayne Dotson
Commissioner

McDowell County Commission

600 Stewart Street

Welch, West Virginia 24801

Phone: (304) 436-8548 Fax: (304)-436-8572

Brittany Puckett
Prosecuting Attorney

Donald L. Hicks
County Clerk

Jennifer Hopkins-Wimmer
County Administrator

To: West Virginia First Foundation, Inc.

Fr: McDowell County Commission

Topic: Support of Grant Application for Youth Prevention and Workforce Development

On behalf of the McDowell County Commission, we are writing to express our full support for the McDowell County Commission on Aging, Inc. (MCCOA) in their grant application to the WV First Foundation Inc. Substance Abuse Prevention Grants.

McDowell County has been one of the hardest-hit areas in the state, with the opioid epidemic affecting families, communities, and our local economy. This grant offers a vital opportunity to help change that narrative by investing in our youth and strengthening prevention efforts. The proposed initiatives under this grant include:

- Expanding Community-Based SADD Chapters to engage youth in substance abuse prevention
- Growing Faith-Based Prevention Activities that provide moral and emotional support
- Mentoring Workforce Development for youth ages 18-24, preparing them for employment opportunities
- Expanding Community Drug Disposal Programs, which will help prevent prescription drug misuse
- Supporting local coalition staffing and training in evidence-based strategies
- Launching a comprehensive media campaign to raise awareness and prevent opioid misuse

These initiatives not only target the immediate need to combat substance abuse but also focus on developing the next generation of leaders, providing them with the tools to succeed. We believe that this grant will have a lasting, positive impact on McDowell County and help lay the groundwork for a healthier, more prosperous future.

We strongly urge the WV First Foundation to approve this grant application and join us in our mission to protect and empower the youth of McDowell County.

Sincerely,



Cecil Patterson, President
McDowell County Commission





City of Welch
88 Howard St.
Welch, WV 24801
(304) 436-3113
Fax (304) 436-2546
www.cityofwelch.com

October 3, 2024

To: West Virginia First Foundation, Inc.

Fr: Mayor Harold McBride, City of Welch

Topic: Support of Grant Application for Youth Prevention and Workforce Development

I am writing to express my strong support for the McDowell County Commission on Aging, Inc.'s (MCCOA) grant application to the WV First Foundation Inc. Substance Abuse Prevention Grants. MCCOA, as the lead and fiscal agent for the McDowell County HOPE Coalition, has demonstrated a long-standing commitment to addressing substance abuse at the community level, earning recognition from CADCA and the WV Bureau for Behavioral Health.

McDowell County has been ground zero in West Virginia's battle against the opioid epidemic, and this grant is critical to fostering a new generation of empowered youth. Key initiatives include:

- Expansion of Community-Based SADD Chapters
- Growth of Faith-Based Prevention Activities
- Mentorship for Workforce Development targeting youth ages 18-24
- Strengthening Community Drug Disposal Programs
- Enhancing coalition staffing and training in evidence-informed practices
- Developing and implementing a media campaign aimed at preventing opioid misuse

By supporting this grant, we can uplift our youth, instill resilience, and create opportunities that transform lives. Together, we have the chance to break the cycle of substance abuse and build a

brighter future for McDowell County. I urge you to give this application your full consideration for the benefit of our community and its future generations.

Sincerely,

A handwritten signature in blue ink that reads "Harold McBride". The signature is written in a cursive style with a large initial 'H' and 'M'.

Harold McBride

Mayor

TOWN OF BRADSHAW
P.O. Box 450
Bradshaw, WV 24817
Townhall24817@frontier.com

To: West Virginia First Foundation, Inc.
Fr: Town of Bradshaw
Topic: Support of Grant Application for Youth Prevention and Workforce Development

On behalf of the Town of Bradshaw, we are writing to express our full support for the McDowell County Commission on Aging, Inc. (MCCOA) in their grant application to the WV First Foundation Inc. Substance Abuse Prevention Grants.

McDowell County has been one of the hardest-hit areas in the state, with the opioid epidemic affecting families, communities, and our local economy. This grant offers a vital opportunity to help change that narrative by investing in our youth and strengthening prevention efforts. The proposed initiatives under this grant include:

- Expanding Community-Based SADD Chapters to engage youth in substance abuse prevention
- Growing Faith-Based Prevention Activities that provide moral and emotional support
- Mentoring Workforce Development for youth ages 18-24, preparing them for employment opportunities
- Expanding Community Drug Disposal Programs, which will help prevent prescription drug misuse
- Supporting local coalition staffing and training in evidence-based strategies
- Launching a comprehensive media campaign to raise awareness and prevent opioid misuse

These initiatives not only target the immediate need to combat substance abuse but also focus on developing the next generation of leaders, providing them with the tools to succeed. We believe that this grant will have a lasting, positive impact on McDowell County and help lay the groundwork for a healthier, more prosperous future.

We strongly urge the WV First Foundation to approve this grant application and join us in our mission to protect and empower the youth of McDowell County.

Sincerely,



Shelia Muncy, Recorder
Town of Bradshaw

Attachment A to Initial Opportunity Grant, Request for Applications

CERTIFICATION AND AGREEMENT

The undersigned, Donald Reed, as the duly authorized representative of McDowell Co. Commission on Aging, Inc. (the "Organization"), hereby represents, certifies, and agrees as follows, for and on behalf of the Organization:

1. All documents, responses, and other information provided in the Organization's Initial Opportunity Grant application are true and accurate.
2. All funds, if any, granted by the West Virginia First Foundation, Inc., shall be used for Core Strategies and Approved Purposes as those terms are defined in the West Virginia First Memorandum of Understanding ("MOU").
3. The Organization shall maintain and provide documentation to evidence the funds are used for Core Strategies and Approved Purposes.
4. The Organization agrees to verify the accuracy and completeness of all information provided to the West Virginia First Foundation, Inc., as may be required from time to time by the West Virginia First Foundation, Inc.
5. The Organizations acknowledges its responsibility to ensure that the certification and verification processes are conducted in accordance with requirements and standards promulgated by the West Virginia First Foundation, Inc., from time to time.
6. The Organization shall conduct periodic reviews of its certification and verification practices to ensure ongoing compliance and accuracy.
7. The Organization shall timely and fully respond to all inquiries and request of the Foundation.
8. The Organization shall not use any funds awarded by the Foundation to supplant or replace existing funding.
9. The Organization agrees to and shall comply with all requirements, obligations, duties, and any other provisions stated in the Initial Opportunity Grant Request for Applications.

Executed and by the undersigned on this 4 day of October, 2024

McDowell Co. Commission on Aging, Inc.
(Organization Name)

By: [Signature]
(Signature of Representative)

Donald Reed
(Printed Name)

Its: Exec. Director
(Title of Representative)