

SEQUOYAH, ADAIR, AND CHEROKEE COUNTY
SENIOR CITIZENS NUTRITION PROGRAM

**FINANCIAL STATEMENTS
AND
AUDITORS' REPORT**

FOR THE YEAR ENDED JUNE 30, 2012



Clothier & Company CPA's P. C.

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Sequoyah, Adair, and Cherokee County Senior Citizen Nutrition Program
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 June 30, 2012

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INDEPENDENT AUDITORS' REPORT

Sequoyah, Adair, and Cherokee County
Senior Citizens Nutrition Program
Sallisaw, Oklahoma

We have audited the accompanying financial statements – cash basis of the governmental activities, the business-type activities, and each major fund of Sequoyah, Adair, and Cherokee County Senior Citizens Nutrition Program (SAC), as of and for the year ended June 30, 2012, which collectively comprise SAC's basic financial statements as listed in the table of contents. These financial statements are the responsibility of SAC's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note 1, these financial statements were prepared on the cash basis of accounting, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to previously present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities and each major fund of Sequoyah, Adair, and Cherokee County Senior Citizens Nutrition Program as of June 30, 2012, and the respective changes in financial position thereof for the year then ended on the basis of accounting as described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated November 8, 2012 on our consideration of Sequoyah, Adair, and Cherokee County Senior Citizens Nutrition Program's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grants and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in

accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Sequoyah, Adair and Cherokee County Senior Citizens Nutrition Program has chosen not to present the management's discussion and analysis that is required by the *Governmental Accounting Standards Board (GASB)* as necessary to supplement, although not required to be a part of the basic financial statements.

Our audit was performed for the purpose of forming an opinion on the financial statements that collectively comprise Sequoyah, Adair, and Cherokee County Senior Citizens Nutrition Program's financial statements. The accompanying schedules of expenditures of federal and state awards, as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, is presented for purposes of additional analysis and is not a required part of the basic 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 procedure, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion the schedule of federal and state awards, is fairly stated in all material respects in relation to the financial statements taken as a whole.

A handwritten signature in cursive script that reads "Clothier + Company CPA's".

Clothier and Company, CPA's, PC
November 8, 2012

**SEQUOYAH, ADAIR, AND CHEROKEE COUNTY SENIOR
CITIZENS NUTRITION PROGRAM
Balance Sheet - Cash Basis
June 30, 2012**

ASSETS

Current Assets	
Cash and Cash Equivalents	\$ 143,549
Total Assets	<u>\$ 143,549</u>

LIABILITIES AND FUND BALANCES

Current Liabilities	<u>\$ 0</u>
Restricted Fund Balance	\$0
Temporarily Restricted Fund Balance	0
Unrestricted Fund Balance	143,549
Total Liabilities and Fund Balances	<u>\$ 143,549</u>

See accompanying footnotes and independent auditors' report.

**SEQUOYAH, ADAIR, AND CHEROKEE COUNTY SENIOR
CITIZENS NUTRITION PROGRAM
Statement of Revenues, Expenses, and Changes in Fund Balances-Cash Basis
June 30, 2012**

Revenues

Advantage Program Income	\$	960,086
AAA Program Income		<u>1,010,075</u>
 Total Operating Revenues		 1,970,161

Expenditures

Advantage Program Expenditures		1,051,817
AAA Program Expenditures		<u>1,010,075</u>
 Total Expenditures		 2,061,892

Non-Operating Revenues (Expenses)

Other General Revenue		<u>45,119</u>
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Change in Net Assets

		(46,612)
Restricted Fund Balance - Beginning		0
Temporarily Restricted Fund Balance - Beginning		0
Unrestricted Fund Balance - Beginning		<u>190,161</u>
 Restricted Fund Balance - Ending		 0
Temporarily Restricted Fund Balance - Ending		0
Unrestricted Fund Balance - Ending	\$	<u><u>143,549</u></u>

See accompanying footnotes and independent auditors' report.

SEQUOYAH, ADAIR, AND CHEROKEE COUNTY
SENIOR CITIZENS NUTRITION PROGRAM
Schedule of AAA Expenditures
June 30, 2012

EXPENDITURES

III-B - Wages	\$	79,308
III-B - Payroll Taxes		6,771
III-B - Employee Benefits		4,755
III-B - Workman's Compensation		2,196
III-B - Travel		2,968
III-B - Other Costs		36,463
III-C1- Wages		197,035
III-C1- Payroll Taxes		16,823
III-C1- Employee Benefits		11,815
III-C1- Workman's Compensation		5,456
III-C1- Travel		14,050
III-C1- Food Costs		114,556
III-C1- Equipment		37,964
III-C1- Rent/Utilities		16,906
III-C1- Other Costs		54,940
III-C2- Wages		131,079
III-C2- Payroll Taxes		11,192
III-C2- Employee Benefits		7,860
III-C2- Workman's Compensation		3,630
III-C2- Travel		9,912
III-C2- Food Costs		99,051
III-C2- Equipment		0
III-C2- Rent/Utilities		10,898
III-C2- Other Costs		25,578
III-D- Health Promotion		8,133
III-D- Medication		0
Food Costs - NSIP		100,736
Total Expenditures	\$	<u><u>1,010,075</u></u>

See accompanying footnotes and independent auditors' report.

**SEQUOYAH, ADAIR, AND CHEROKEE COUNTY
SENIOR CITIZENS NUTRITION PROGRAM**
Schedule of Advantage Expenditures
June 30, 2012

EXPENDITURES

Wages	\$	274,405
Payroll Taxes		23,429
Employee Benefits		16,454
Workman's Compensation		7,598
Travel		22,308
Food Costs		94,373
Equipment		2,384
Rent/Utilities		10,495
Other Costs		85,088
Food Costs - Cold Meals		<u>515,283</u>
Total Expenditures	\$	<u><u>1,051,817</u></u>

See accompanying footnotes and independent auditors' report.

Sequoyah County Nutrition Program

NOTES TO THE FINANCIAL STATEMENTS

June 30, 2012

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Sequoyah, Adair, and Cherokee County Senior Citizens Nutrition Program (SAC) is a district agency which provides congregate and in-home meals as well as transportation, nutrition education and other supportive services to the elderly in the three county area. SAC's funding is from two separate programs, a grant through Eastern Oklahoma Development District Area Agency on Aging (AAA) and a contract through the State Medicare program known as Advantage Contract Meals.

Basis of Accounting

The district accounts for all funds using the cash method of accounting, in accordance with reports submitted to Eastern Oklahoma Development District. Therefore, the following policies were applied:

Grant and contracts funds are recognized as revenue when received by the program.

All purchases are considered expenditures in the period paid.

SAC's financial statements are prepared using a method other than generally accepted accounting principles (GAAP). The Governmental Accounting Standards Board (GASB) is responsible for establishing GAAP for state and local governments through its pronouncements (Statements and Interpretations). Governments are also required to follow the pronouncements of the Financial Accounting Standards Board (FASB) issued through November 30, 1989 (when applicable) that do not conflict with or contradict GASB pronouncements. Although SAC had the option to apply FASB pronouncements issued after that date to its business-type activities and enterprise funds, SAC has chosen not to do so.

Use of Estimates

The preparation of the accompanying financial statements in conformity with the cash basis of accounting requires management to make certain estimates and assumptions that directly affect the results of reported amounts. Actual results may differ from these estimates.

Cash and Cash Equivalents

For the purpose of reporting, SAC considers all highly liquid instruments with an original maturity of three months or less to be cash. Deposits not covered by the FDIC are to be collateralized.

Revenue

Other than the grant and Advantage income SAC collects voluntary donations for Part B and C services. These donations are used to expand the service from which they are

Sequoyah County Nutrition Program

collected. SAC is dependent on the funds received from Title III and Advantage. Cuts in funding have a big effect on the number of people that can be served.

NOTE 2 - GRANTS

Sequoyah, Adair, and Cherokee County Senior Citizens Nutrition Program received a Title III Grant from Eastern Oklahoma Development District Area Agency Aging for fiscal year 2012. The grant increased 2.57% from 2011 and project income increased 7.32%. Title III programs are not based on income or assets of the elderly.

The Title III-B program was awarded \$129,729 for social services for the elderly. This includes:

- Homemakers going to the homes and doing light cleaning and running errands for the elderly.
- Transportation is also included in this program. Transportation to the nutrition sites, doctors, grocery stores, and pharmacy is provided.

The Title III-C-1 program was awarded \$416,626 for congregate meals for the elderly. This includes:

- All the Senior Citizens Nutrition Program sites that serve meals.
- Social activities.

The Title III-C-2 program was awarded \$265,004 for home delivered meals. These are hot meals delivered to the elderly that are unable to go to the Nutrition sites.

The Title III-D program was awarded \$8,133 for health promotion. This program provides medication management and education to the elderly. It also provides exercise programs to the elderly.

USDA awarded \$100,736 to the program.

NOTE 3 - ADVANTAGE PROGRAM

The Nutrition Program received Advantage money from the State Medicaid program in the amount of \$960,086 for the 2011/2012 fiscal year. The funds increased 2.76% from the 2010/2011 fiscal year. This program provides federal and state funded in-home services to older Oklahoman's and adults with physical disabilities who are medically and financially eligible to receive nursing facility care under Medicaid guidelines; administered through a contractual agreement by Department of Human Services, Aging Services and the Long-Term Care Authorities of Tulsa and Enid. Department of Human Services nurses utilize a uniform comprehensive assessment tool (UCAT) to determine level of care. SAC Nutrition receives a set amount for each meal provided. Some of the meals are hot, but most are frozen or shelf meals. Due to the location of the clients, the meals are not delivered daily but they deliver up to two weeks of meals at a time. These clients are in rural areas that the Title III program does not serve. Because the meals are prepared in the Title III sites, the Advantage program reimburses Title III. Total reimbursements for 2011/2012 were \$32,742.

NOTE 4 - CASH AND CASH EQUIVALENTS

Custodial Credit Risk is the risk that in the event of a bank failure SAC's deposits may not be returned. Deposits are exposed to custodial credit risk if they are not covered by depository insurance. SAC maintains deposits at several financial institutions located in Sallisaw and the surrounding towns. A public unit is insured through its official custodian. If the same individual or individuals are official custodian for more than one public unit, they are treated as one official custodian if action or consent by all of these individuals is required for the exercise of control over funds of a single public unit. Deposits insured by the Federal Deposit Insurance Corporation up to \$250,000 at each financial institution and the Dodd-Frank Act covers non-interest bearing accounts in full. As of June 30, 2012 cash balances totaled \$143,549. The under insured or collateralized receipts is \$0.

NOTE 5 - RISKS AND UNCERTAINTIES

95.2% of SAC's support was provided through grants with Federal and State agencies to provide the services described in Notes 2 & 3 for senior citizens in Sequoyah, Adair and Cherokee Counties.

State and Federal funds provided under the grants are subject to reduction in the event of a shortfall of funding and/or a failure to maintain minimum service levels.

NOTE 6 – RELATED PARTY TRANSACTIONS

There were no material related party transactions.

NOTE 7 – CONTINGENCIES

Grant expenditures are subject to financial and compliance audits by the grantor agencies or their representatives. Such audits could lead to requests for reimbursements to the grantor agency for expenditures that are disallowed under the terms of the grant. SAC believes that the amount of the expenditures that could be disallowed by the grantor agencies, if any, would not be significant.

NOTE 8 – EVALUATION OF SUBSEQUENT EVENTS

As of September 1, 2012 SAC acquired McIntosh and Wagoner Counties senior services through Title III and OAA when MCCAP terminated their contract with Eastern Oklahoma Development District (EODD). There will be separate accounting for the two counties for 2012/2013. In 2013/2014 the grants will be combined by EODD.

**SEQUOYAH, ADAIR, AND CHEROKEE COUNTY SENIOR
CITIZENS NUTRITION PROGRAM
Schedule of Expenditures of Federal and State Awards
June 30, 2012**

Federal Grantor/ Pass-through Grantor/ Program or Cluster Title	Federal CFDA Number	Program or Award Amount	Balance 7/1/2011	Revenue	Expenditures	Balance 6/30/2012
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES						
Passed through Eastern Oklahoma Development District- Area Agency on Aging Services						
III - B	93.044	\$98,055	\$0	\$98,055	\$98,055	◆ \$0
III - C-1	93.045	164,166	0	164,166	164,166	◆ 0
III - C-2	93.045	93,227	0	93,227	93,227	◆ 0
III - D	93.043	7,415	0	7,415	7,415	◆ 0
ARRA	93.705	0	0	0	0	◆ 0
USDA	10.550	100,736	0	100,736	100,736	◆ 0
		463,599	0	463,599	463,599	0
State Grantor/ Pass-through Grantor/ Program or Cluster Title						
Eastern Oklahoma Development District- Area Agency on Aging Services						
III - B		\$31,674	\$0	\$31,674	\$31,674	\$0
III - C-1		252,460	0	252,460	252,460	0
III - C-2		171,777	0	171,777	171,777	0
III - D		718	0	718	718	0
ARRA		0	0	0	0	0
		456,629	0	456,629	456,629	0
		\$920,228	\$0	\$920,228	\$920,228	\$0

◆ - Major Programs

See accompanying footnotes and auditors' report.



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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON
COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING
STANDARDS***

Sequoyah, Adair, and Cherokee County
Senior Citizens Nutrition Program
Sallisaw, Oklahoma

We have audited the financial statements – cash basis of Sequoyah, Adair, and Cherokee County Senior Citizens Nutrition Program (SAC) as of and for the year ended June 30, 2012, and have issued our report thereon dated November 8, 2012. 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.

Internal Control Over Financial Reporting

Management of SAC is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered Sequoyah, Adair, and Cherokee County Senior Citizens Nutrition Program's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of SAC's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of SAC's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined previously.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether SAC's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of management, others within SAC, Eastern Oklahoma Development District and the Office of the State Auditor and Inspector and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Clothier & Company CPA's".

Clothier & Company, CPA's, P.C.
November 8, 2012



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**Report on Compliance With Requirements That Could Have a Direct and Material Effect on
Each Major Program and Internal Control Over Compliance in Accordance With OMB
Circular A-133**

Independent Auditors' Report

Sequoyah, Adair, and Cherokee County
Senior Citizens Nutrition Program
Sallisaw, Oklahoma

Compliance

We have audited Sequoyah, Adair, and Cherokee County Senior Citizens Nutrition Program's (SAC) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of SAC's major federal programs for the year ended June 30, 2012. SAC'S major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of SAC's management. Our responsibility is to express an opinion on the SAC's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about SAC's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of SAC's compliance with those requirements.

In our opinion, Sequoyah, Adair, and Cherokee County Senior Citizens Nutrition Program complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012.

Internal Control Over Compliance

The management of Sequoyah, Adair, and Cherokee County Senior Citizens Nutrition Program is responsible for establishing and maintaining effective internal control over compliance with the

requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered SAC's internal control over compliance with requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of SAC's internal control over compliance.

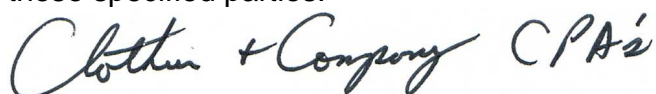
A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that a material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of Federal and State Awards

We have audited the financial statements – cash basis of the governmental activities, the business-type activities and each major fund of Sequoyah, Adair, and Cherokee County Senior Citizen Nutrition Program as of and for the year ended June 30, 2012, and have issued our report thereon dated November 8, 2012, which contained an unqualified opinion on those financial statements. Our audit was conducted for the purpose of forming our opinions on the financial statement that collectively comprise SAC's financial statements. The accompanying schedule of expenditures of federal and state awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements of to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal and state awards is fairly stated in all material respects in relation to the financial statements taken as a whole.

This report is intended solely for the information and use of management, Eastern Oklahoma Development District and the Office of the State Auditor and Inspector, others within the entity, and federal awarding agencies, and is not intended to be and should not be used by anyone other than these specified parties.



Clothier & Company, CPA's, P.C.
November 8, 2012

Sequoyah, Adair, and Cherokee County senior Citizens Nutrition Program
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Period Ended June 30, 2012

Summary of Prior Year Findings

Condition: No prior year findings

Section I – Summary of Auditors’ Results

Financial Statements

Type of auditors’ report issued. – Unqualified

Internal control over financial reporting:

- Material weaknesses identified? ___yes__X__no
- Significant deficiency(es) identified? ___yes__X__none reported

Noncompliance material to financial statements noted? ___yes__X__no

Federal Awards

Internal control over major programs:

- Material weaknesses identified? ___yes__X__no
- Significant deficiency(es) identified? ___yes__X__none reported

Type of auditors’ report issued on compliance for major programs – Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133? ___yes__X__no

Identification of major programs:

Major programs - U.S. Department of Health and Human Services Area Agency on Aging Services Program.

<u>CFDA Numbers</u>	<u>Name of Federal Program or</u>
<u>Cluster</u>	
93.043	III-D
93.044	III-B
93.045	III-C1, III-C2
10.550	USDA

Sequoyah, Adair, and Cherokee County senior Citizens Nutrition Program
Dollar threshold used to distinguish between type A and
type B programs: \$500,000.00

Auditee qualified as a low-risk auditee? X yes no

Section II – Financial Statement Findings

None.

Section III – Federal Award Findings and Questioned Costs

None.