

AUDITED FINANCIAL STATEMENTS AND
REPORTS REQUIRED BY
GOVERNMENT AUDITING STANDARDS

OF

**RITCHIE COUNTY INTEGRATED
FAMILY SERVICES, INC.**

FOR THE YEARS ENDED
SEPTEMBER 30, 2022 AND 2021



SOMERVILLE & COMPANY, P.C.

CPAs & CONSULTANTS

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INDEPENDENT AUDITORS' REPORT

To the Board of Directors of
Ritchie County Integrated Family Services, Inc.
Harrisville, West Virginia

Report on the Audit of the Financial Statements

Opinion

We have audited the accompanying financial statements of Ritchie County Integrated Family Services, Inc. (a nonprofit organization), which comprise the statements of financial position as of September 30, 2022 and 2021, and the related statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements present fairly, in all material respects, the financial position of Ritchie County Integrated Family Services, Inc. as of September 30, 2022 and 2021, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with auditing standards generally accepted in the United States of America 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 Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Ritchie County Integrated Family Services, 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 Ritchie County Integrated Family Services, Inc.'s ability to continue as a going concern within one year after the date that the financial statements are available to be issued.



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Auditors' 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 auditors' 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 and *Government 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 Ritchie County Integrated Family Services, 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 Ritchie County Integrated Family Services, Inc.'s ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The schedules of federal awards and state awards are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated July 27, 2023, on our consideration of Ritchie County Integrated Family Services, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Ritchie County Integrated Family Services, Inc.'s 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 Ritchie County Integrated Family Services, Inc.'s internal control over financial reporting and compliance.

Somerille & Company, P.L.L.C.

Huntington, West Virginia
July 27, 2023

RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC.

STATEMENTS OF FINANCIAL POSITION

September 30, 2022 and 2021

ASSETS

	<u>2022</u>	<u>2021</u>
Current Assets		
Cash and cash equivalents	\$ 441,465	\$ 271,919
Accounts receivable	<u>81,282</u>	<u>82,846</u>
Total Current Assets	<u>522,747</u>	<u>354,765</u>
Total Assets	<u>\$ 522,747</u>	<u>\$ 354,765</u>

LIABILITIES AND NET ASSETS

Current Liabilities		
Accounts payable	\$ 2,754	\$ 1,654
Accrued wages and taxes	6,399	7,208
Accrued vacation	<u>3,001</u>	<u>3,009</u>
Total Current Liabilities	<u>12,154</u>	<u>11,871</u>
Net Assets		
Without Donor Restrictions		
Unrestricted - undesignated	510,593	342,894
With Donor Restrictions	<u>-</u>	<u>-</u>
Total Net Assets	<u>510,593</u>	<u>342,894</u>
Total Liabilities and Net Assets	<u>\$ 522,747</u>	<u>\$ 354,765</u>

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

RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC.

STATEMENT OF ACTIVITIES

For the year ended September 30, 2021

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Support and Revenue			
Support			
Federal grant awards	\$ 154,971	\$ -	\$ 154,971
State grant awards	223,977	-	223,977
Legislative Initiative/Elderly	184,380	-	184,380
Donations	75,278	-	75,278
Revenue			
Project income	31,425	-	31,425
Medicaid	188,551	-	188,551
Veterans income	51,475	-	51,475
Match income	12,249	-	12,249
Interest	314	-	314
Other income	68,148	-	68,148
	<u>990,768</u>	<u>-</u>	<u>990,768</u>
Total Support and Revenue	990,768	-	990,768
Net Assets Released From Restrictions	<u>-</u>	<u>-</u>	<u>-</u>
	<u>990,768</u>	<u>-</u>	<u>990,768</u>
Total Unrestricted Revenues and Other Support	<u>990,768</u>	<u>-</u>	<u>990,768</u>
Expenses			
Program services			
Personal care	337,494	-	337,494
Nutrition	248,171	-	248,171
Other programs	288,571	-	288,571
Supporting services			
Management and general	32,839	-	32,839
	<u>907,075</u>	<u>-</u>	<u>907,075</u>
Total Expenses	907,075	-	907,075
Change in Net Assets	83,693	-	83,693
Net Assets at Beginning of Year	<u>259,201</u>	<u>-</u>	<u>259,201</u>
Net Assets at End of Year	<u>\$ 342,894</u>	<u>\$ -</u>	<u>\$ 342,894</u>

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

RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC.

STATEMENT OF ACTIVITIES

For the year ended September 30, 2022

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Support and Revenue			
Support			
Federal grant awards	\$ 214,780	\$ -	\$ 214,780
State grant awards	138,216	-	138,216
Legislative Initiative/Elderly	182,049	-	182,049
Donations	54,423	-	54,423
Revenue			
Project income	31,323	-	31,323
Medicaid	196,522	-	196,522
Veterans income	57,596	-	57,596
Match income	13,000	-	13,000
Interest	506	-	506
Other income	68,428	-	68,428
	<hr/>	<hr/>	<hr/>
Total Support and Revenue	956,843	-	956,843
Net Assets Released From Restrictions	-	-	-
	<hr/>	<hr/>	<hr/>
Total Unrestricted Revenues and Other Support	956,843	-	956,843
	<hr/>	<hr/>	<hr/>
Expenses			
Program services			
Personal care	306,328	-	306,328
Nutrition	207,426	-	207,426
Other programs	269,787	-	269,787
Supporting services			
Management and general	5,603	-	5,603
	<hr/>	<hr/>	<hr/>
Total Expenses	789,144	-	789,144
Change in Net Assets	167,699	-	167,699
Net Assets at Beginning of Year	342,894	-	342,894
	<hr/>	<hr/>	<hr/>
Net Assets at End of Year	<u>\$ 510,593</u>	<u>\$ -</u>	<u>\$ 510,593</u>

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

RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC.

STATEMENT OF FUNCTIONAL EXPENSES

For the year ended September 30, 2022

	Programs Services			Supporting Services		
	Personal Care	Nutrition	Other Programs	Total Programs	Management and General	Total
Employee Compensation						
Personnel	\$ 259,513	\$ 92,157	\$ 140,634	\$ 492,304	\$ -	\$ 492,304
Payroll taxes and benefits	23,627	8,655	25,324	57,606	-	57,606
Total Employee Compensation	283,140	100,812	165,958	549,910	-	549,910
Other Expenses						
Communications and utilities	1,541	4,024	24,508	30,073	4,450	34,523
Equipment	-	-	-	-	-	-
Food and disposable supplies	901	87,922	-	88,823	-	88,823
Fuel - automobiles	-	7,338	14,567	21,905	-	21,905
Other programs costs	13,772	1,006	34,217	48,995	1,153	50,148
Preventative maintenance	-	4,473	-	4,473	-	4,473
Printing and supplies	277	1,543	16,167	17,987	-	17,987
Match expenses	-	-	12,386	12,386	-	12,386
Travel and training	6,697	308	1,984	8,989	-	8,989
Total Other Expenses	23,188	106,614	103,829	233,631	5,603	239,234
Total Functional Expenses	\$ 306,328	\$ 207,426	\$ 269,787	\$ 783,541	\$ 5,603	\$ 789,144

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

RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC.

STATEMENT OF FUNCTIONAL EXPENSES

For the year ended September 30, 2021

	Programs Services				Supporting Services	Total
	Personal Care	Nutrition	Other Programs	Total Programs	Management and General	
Employee Compensation						
Personnel	\$ 282,315	\$ 69,696	\$ 162,310	\$ 514,321	\$ -	\$ 514,321
Payroll taxes and benefits	33,795	6,100	25,810	65,705	-	65,705
Total Employee Compensation	<u>316,110</u>	<u>75,796</u>	<u>188,120</u>	<u>580,026</u>	<u>-</u>	<u>580,026</u>
Other Expenses						
Communications and utilities	105	4,803	23,548	28,456	-	28,456
Equipment	-	55,559	-	55,559	32,193	87,752
Food and disposable supplies	721	100,862	-	101,583	-	101,583
Fuel - automobiles	-	6,870	9,254	16,124	-	16,124
Other programs costs	7,202	1,651	37,381	46,234	646	46,880
Preventative maintenance	-	867	-	867	-	867
Printing and supplies	219	1,633	17,907	19,759	-	19,759
Match expenses	-	-	12,249	12,249	-	12,249
Travel and training	13,137	130	112	13,379	-	13,379
Total Other Expenses	<u>21,384</u>	<u>172,375</u>	<u>100,451</u>	<u>294,210</u>	<u>32,839</u>	<u>327,049</u>
Total Functional Expenses	<u>\$ 337,494</u>	<u>\$ 248,171</u>	<u>\$ 288,571</u>	<u>\$ 874,236</u>	<u>\$ 32,839</u>	<u>\$ 907,075</u>

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

RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC.

STATEMENTS OF CASH FLOWS

For the years ended September 30, 2022 and 2021

	<u>2022</u>	<u>2021</u>
Cash Flows From Operating Activities:		
Change in Net Assets	\$ 167,699	\$ 83,693
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
(Increase) Decrease in assets:		
Accounts receivable	1,564	(15,162)
Increase (Decrease) in liabilities:		
Accounts payable	1,100	185
Accrued wages and taxes	(809)	(744)
Accrued vacation	(8)	160
Total adjustments	<u>1,847</u>	<u>(15,561)</u>
Net Cash Provided By Operating Activities	169,546	68,132
Cash and Cash Equivalents at Beginning of Year	<u>271,919</u>	<u>203,787</u>
Cash and Cash Equivalents at End of Year	<u>\$ 441,465</u>	<u>\$ 271,919</u>

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

RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC.

NOTES TO FINANCIAL STATEMENTS

September 30, 2022 and 2021

1. Organization and nature of activities:

Ritchie County Integrated Family Services, Inc. (the Organization) was incorporated as a non-profit organization in the State of West Virginia, whose mission is to study the social service needs of Ritchie County, West Virginia and its contiguous counties and to take such action as necessary to assist in meeting those needs.

Service Programs

Senior Nutrition Program: The Senior Nutrition Program provides a hot, nutritious meal five (5) days a week at two locations in Ritchie County. Persons age 60 and older may eat on a donation basis. Persons under age 60 are charged a fee. Limited transportation is available. Home delivered meals are available to homebound seniors (age 60+) who live on the established delivery routes.

Public Transportation: The Organization's Public Transportation Program enables residents of Ritchie County, regardless of age, to access health care. Group transportation is provided on a donation basis to all surrounding counties, as well as Marietta and Belpre, Ohio.

Medicaid Waiver Personal Care: The program provides long-term care to help individuals stay in their home rather than go to a nursing home. To be eligible, participants must be Medicaid eligible and deemed by APS Health Care as eligible for nursing facility care.

Medicaid Personal Care: This program provides services needed by individuals with a physical or mental impairment as deemed necessary by their physician. To be eligible, participants must be Medicaid eligible and need assistance with their personal care such as bathing, dressing, grooming, toileting, etc.

Veterans Program: Eligibility for this program is determined by a VA doctor, and the disability making the care necessary must be at least 50% service related. The Veterans Program is an in-home care program.

Lighthouse Program: This program provides personal care services to individuals who are at least 60 years of age and are assessed as medically eligible by our Registered Nurse. There is a sliding fee for service.

Respite Services via the FAIR Program and the Respite Program: These programs are designed to give a break to full-time caregivers. The FAIR Program provides in-home respite services. A diagnosis of Alzheimer's or related Dementia is required. The other Respite Program is for individuals caring for ill or frail individuals who do not have an Alzheimer's or Dementia diagnosis. There is a sliding fee for these services.

RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC.

NOTES TO FINANCIAL STATEMENTS

September 30, 2022 and 2021

2. Summary of significant accounting policies:

A. Basis of accounting:

The financial statements of the Organization have been prepared in accordance with U.S. generally accepted accounting principles (US GAAP).

B. Basis of presentation:

The Organization is required to report 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.

C. Cash and cash equivalents:

For purposes of the Statements of Cash Flows, the Organization considers all unrestricted cash accounts, short-term investments, and all highly liquid debt instruments purchased with an original maturity of three months or less to be cash equivalents.

D. Accounts receivable:

The Organization chooses to use the direct write-off method for accounts receivable. This is not consistent with generally accepted accounting principles; however, any variance between the direct write-off method and the allowance method is believed to be immaterial. The Organization provides various services to the elderly and low-income individuals on a third-party reimbursement basis. The Organization bills the various funding sources in accordance with contractual agreements without requiring collateral or any other security. Accounts and grants receivable have been adjusted for all known uncollectible accounts. An allowance for bad debts has not been set up as the amount is not considered material. Charitable adjustments related to non-billable services due to inadequate patient income levels are recognized when services occur. Discounts related to billable services that are based on patient income levels and other contractual requirements are recognized and recorded upon final collection settlement. Such uncollectible amounts at the Statements of Financial Position date are considered insignificant.

E. Property and equipment:

All acquisitions of capital assets and all expenditures for repairs, maintenance, renewals and betterments are expensed during the year of purchase. This policy is not in accordance with accounting principles generally accepted in the United States of America which require that all acquisitions of capital assets be capitalized and depreciated over the estimated useful life of the assets.

RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC.

NOTES TO FINANCIAL STATEMENTS

September 30, 2022 and 2021

2. Summary of significant accounting policies (Continued):

F. Net assets:

Net Assets Without Donor Restrictions – Net assets that are not subject to donor-imposed restrictions and may be expended for any purpose in performing the primary objective of the Organization. These net assets may be used at the discretion of the Organization’s management and board of directors.

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

G. Contributions:

All contributions are recorded as net assets without donor restrictions or net assets with donor restrictions, depending on the existence and/or nature of any donor-imposed restrictions. All other donor restricted contributions are reported as an increase in net assets with donor restrictions, depending on the nature of the restriction. When a restriction expires (that is, when a stipulated time restriction ends or purpose restriction is accomplished), net assets with donor restrictions are reclassified to net assets without donor restrictions and reported in the Statements of Activities as net assets released from restriction.

Contributed property and equipment are recorded at fair value at the date of donation. Contributions with donor-imposed stipulations regarding how long the contributed assets must be used are recorded as net assets with donor restrictions; otherwise, the contributions are recorded as net assets without donor restrictions.

H. Revenue recognition:

Contributions and grants are recognized when cash, securities or other assets, an unconditional promise to give, or notification of a beneficial interest is received. Conditional promises to give, that is, those with a measurable performance or other barrier and a right of return, are not recognized until the conditions on which they depend have been substantially met.

RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC.

NOTES TO FINANCIAL STATEMENTS

September 30, 2022 and 2021

2. Summary of significant accounting policies (Continued):

I. Income taxes:

The Organization is exempt from income tax under IRC section 501(c)(3), though it is subject to tax on income unrelated to its exempt purpose, unless that income is otherwise excluded by the Code. The Organization has processes presently in place to ensure the maintenance of its tax-exempt status; to identify and report unrelated income; to determine its filing and tax obligations in jurisdictions for which it has nexus; and to identify and evaluate other matter that may be considered tax positions. The Organization has determined that there are no material uncertain tax positions that require recognition or disclosure in the financial statements.

J. Accounting for uncertain tax positions:

The Organization follows the provisions of Accounting Standards Codification (ASC) Topic 740, *Income Taxes*, relating to unrecognized tax benefits. This standard requires an entity to recognize a liability for tax positions when there is a 50% or greater likelihood that the position will not be sustained upon examination. The Organization is liable for taxes to the extent of any unrelated business income as defined by IRS regulations. The Organization believes that it has not engaged in any unrelated business income as defined by IRS regulations and that it is more likely than not that this position would be sustained upon examination. As such, there were no liabilities recorded for uncertain tax positions as of September 30, 2022 and 2021.

K. Accounting estimates:

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires the Organization to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the report period. Actual results could differ from those estimates.

L. Advertising costs:

Advertising costs are charged to operations when incurred. No advertising expense was charged to operations for the years ended September 30, 2022 and 2021.

RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC.

NOTES TO FINANCIAL STATEMENTS

September 30, 2022 and 2021

2. Summary of significant accounting policies (Continued):

M. Functional expense and cost allocation:

The costs of providing program and other activities have been listed on a function basis in the Statements of Functional Expenses. Accordingly, certain costs have been allocated among program and management and general expenses. The expenses that are allocated include the following:

<u>Expense</u>	<u>Method of Allocation</u>
Personnel	Time and effort
Payroll taxes and benefits	Time and effort
Communications and utilities	Time and effort
Equipment	Time and effort
Food and disposable supplies	Time and effort
Fuel - automobiles	Full time equivalent
Other program costs	Time and effort
Preventative maintenance	Time and effort
Printing and supplies	Time and effort
Match expenses	Full time equivalent
Travel and training	Time and effort

3. Liquidity and availability:

Financial assets available for general expenditure, that is, without donor restrictions limiting their use, within one year of the Statements of Financial Position date, comprise the following:

	<u>2022</u>	<u>2021</u>
Cash and cash equivalents	\$ 441,465	\$ 271,919
Grants receivable	<u>81,282</u>	<u>82,846</u>
	<u>\$ 522,747</u>	<u>\$ 354,765</u>

As part of the Organization's liquidity management plan, cash in excess of daily requirements is invested in money market funds, short-term investments, and long-term investments.

4. Credit risk:

Financial instruments that potentially subject the Organization to concentrations of credit risk consist principally of cash and cash equivalents and investments.

The Organization maintains its cash and cash equivalents in various bank accounts that, at times, may exceed federally insured limits. The Organization's cash and cash equivalent accounts have been placed with high credit quality financial institutions.

The Organization has not experienced, nor does it anticipate, any losses with respect to such accounts.

RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC.

NOTES TO FINANCIAL STATEMENTS

September 30, 2022 and 2021

5. Contributed services and assets:

Contributed professional services are recognized if the services received (a) create or enhance long-lived assets or (b) require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation.

The Organization receives contributed time which does not meet the two recognition criteria described above. Accordingly, the value of this contributed time has not been determined and is not reflected in the accompanying financial statements.

The Organization, from time to time, receives investments and capital assets from donors. These assets are recorded at the approximate fair value at the date of donation.

6. Subsequent events:

The Organization has evaluated all subsequent events through July 27, 2023, the date the financial statements were available to be issued.

SUPPLEMENTARY INFORMATION

RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC.
 SCHEDULE OF SUPPORT, REVENUE, AND EXPENSE - PERSONAL CARE

For the year ended September 30, 2022

	Title <u>III-E</u>	Alzheimer's <u>Program</u>	Lighthouse <u>Program</u>	<u>Local</u>	Medicaid <u>Waiver</u>	Veterans <u>Program</u>	<u>Totals</u>
Support and Revenue							
Support							
Federal grant awards	\$ 6,486	\$ 1,522	\$ 2,019	\$ 17,795	\$ 27,076	\$ -	\$ 54,898
State grant awards	445	27,802	48,997	-	-	-	77,244
Donations	1,001	4,371	4,725	6,390	-	-	16,487
Revenue							
Medicaid	-	-	-	68,930	127,592	-	196,522
Veterans income	-	-	-	-	-	57,596	57,596
Transfer income	2,124	-	-	-	-	-	2,124
Interest	-	-	-	506	-	-	506
Other income	-	-	5,000	-	-	-	5,000
Total Support and Revenue	10,056	33,695	60,741	93,621	154,668	57,596	410,377
Expenses							
Personnel	7,120	25,120	44,115	52,787	96,129	34,242	259,513
Payroll taxes and benefits	768	2,135	3,733	4,834	8,273	3,884	23,627
Communications and utilities	22	-	-	417	844	258	1,541
Food and disposable supplies	-	169	169	-	563	-	901
Other program costs	154	1,008	1,904	1,700	7,944	1,062	13,772
Printing and supplies	4	-	46	176	19	32	277
Travel and training	384	917	1,548	429	2,428	991	6,697
Total Expenses	8,452	29,349	51,515	60,343	116,200	40,469	306,328
Matching fund transfers in (out)	-	-	-	-	-	-	-
Net Program Income (Loss)	\$ 1,604	\$ 4,346	\$ 9,226	\$ 33,278	\$ 38,468	\$ 17,127	\$ 104,049

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

RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC.

SCHEDULE OF SUPPORT, REVENUE, AND EXPENSE - NUTRITION PROGRAM

For the year ended September 30, 2022

	Title <u>III C-1</u>	Title <u>III C-2</u>	<u>Totals</u>
Support and Revenue			
Support			
Federal grant awards	\$ 10,742	\$ 76,502	\$ 87,244
State grant awards	3,666	33,029	36,695
Donations	9,000	23,850	32,850
Revenue			
Project income	7,500	21,424	28,924
Transfer income	1,688	4,339	6,027
Other income	15,020	45,928	60,948
	<u>47,616</u>	<u>205,072</u>	<u>252,688</u>
Total Support and Revenue			
	<u>47,616</u>	<u>205,072</u>	<u>252,688</u>
Expenses			
Personnel	22,941	69,216	92,157
Payroll taxes and benefits	1,909	6,746	8,655
Communications and utilities	1,047	2,977	4,024
Food and disposable supplies	13,772	74,150	87,922
Fuel - automobiles	-	7,338	7,338
Other program costs	-	1,006	1,006
Preventive maintenance	221	4,252	4,473
Printing and supplies	5	1,538	1,543
Travel and training	88	220	308
	<u>39,983</u>	<u>167,443</u>	<u>207,426</u>
Total Expenses			
	<u>39,983</u>	<u>167,443</u>	<u>207,426</u>
Matching fund transfers in (out)	<u>-</u>	<u>-</u>	<u>-</u>
Net Program Income (Loss)	<u>\$ 7,633</u>	<u>\$ 37,629</u>	<u>\$ 45,262</u>

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

RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC.

SCHEDULE OF SUPPORT, REVENUE, AND EXPENSE - OTHER PROGRAMS

For the year ended September 30, 2022

	Title <u>III-B</u>	SHIP Health Benefits	LIFE	Passenger Transport Service	Payroll Protection Program	Totals
Support and Revenue						
Support						
Federal grant awards	\$ 27,492	\$ -	\$ -	\$ 45,146	\$ -	\$ 72,638
State grant awards	18,277	6,000	-	-	-	24,277
Revenue						
Project income	1,635	-	-	764	-	2,399
Legislative Initiative/Elderly	-	-	182,049	-	-	182,049
Transfer income	4,849	-	-	-	-	4,849
Total Support and Revenue	<u>52,253</u>	<u>6,000</u>	<u>182,049</u>	<u>45,910</u>	<u>-</u>	<u>286,212</u>
Expenses						
Personnel	30,115	7,586	73,889	29,044	-	140,634
Payroll taxes and benefits	2,631	846	19,120	2,727	-	25,324
Communications and utilities	3,725	(2)	20,574	211	-	24,508
Fuel - automobiles	9,390	-	-	5,177	-	14,567
Other program costs	895	17	33,305	-	-	34,217
Printing and supplies	684	82	15,371	30	-	16,167
Travel and training	75	-	1,850	59	-	1,984
Total Expenses	<u>47,515</u>	<u>8,529</u>	<u>164,109</u>	<u>37,248</u>	<u>-</u>	<u>257,401</u>
Matching fund transfers in (out)	<u>-</u>	<u>-</u>	<u>(12,386)</u>	<u>-</u>	<u>-</u>	<u>(12,386)</u>
Net Program Income (Loss)	<u>\$ 4,738</u>	<u>\$ (2,529)</u>	<u>\$ 5,554</u>	<u>\$ 8,662</u>	<u>\$ -</u>	<u>\$ 16,425</u>

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

RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC.
 SCHEDULE OF SUPPORT, REVENUE, AND EXPENSE - GENERAL FUND
 For the year ended September 30, 2022

	<u>General Fund</u>
Support and Revenue	
Support	
Donations	\$ 5,086
Revenue	
Other income	<u>2,480</u>
Total Support and Revenue	<u>7,566</u>
Expenses	
Communications and utilities	4,450
Other program costs	<u>1,153</u>
Total Expenses	5,603
Matching fund transfers in (out)	<u>-</u>
Net Program Income (Loss)	<u><u>\$ 1,963</u></u>

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

RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC.

SCHEDULE OF FEDERAL AWARDS
(NON-GAAP BASIS)

For the year ended September 30, 2022

State Grantor/Program	Term of Grant	CFDA NUMBER	Award Amount	Federal Expenditures
U.S. Department of Health and Human Services				
Passed through Bel-O-Mar Regional Planning Commission				
Title III-B	10/1/21-9/30/22	93.044	\$ 27,492	\$ 27,492
Title C-1	10/1/21-9/30/22	93.045	27,336	27,336
Title C-2	10/1/21-9/30/22	93.045	67,784	67,784
Title III-E	10/1/21-9/30/22	93.052	6,371	<u>6,371</u>
Total U.S. Department of Health and Human Services				128,983
WV Division of Public Transit				
Passenger Transportation Service	07/1/21-6/30/22	N/A	40,000	<u>40,000</u>
Total Federal Expenditures				<u>\$ 168,983</u>

See Independent Auditors' Report and Notes to Supplementary Information

RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC.

SCHEDULE OF STATE AWARDS
(NON-GAAP BASIS)

For the year ended September 30, 2022

State Grantor/Program	Term of Grant	Award Amount	State Expenditures
Passed through Bel-O-Mar Regional Planning Commission			
Title III-B	10/1/21-9/30/22	\$ 18,277	\$ 18,277
Legislative Initiative for the Elderly	07/1/21-6/30/22	180,905	180,905
Title C-1	10/1/21-9/30/22	969	969
Title C-2	10/1/21-9/30/22	2,621	2,621
Title III-E State Supplement	10/1/21-9/30/22	455	<u>455</u>
Total Passed through Bel-O-Mar Regional Planning Commission			<u>203,227</u>
WV Bureau of Senior Services			
Alzheimer's Respite (FAIR)	07/1/21-6/30/22	48,665	48,665
Lighthouse PCA Program	07/1/21-6/30/22	92,521	92,521
SHIP Grant	04/1/21-3/31/22	6,500	<u>6,500</u>
Total WV Bureau of Senior Services			<u>147,686</u>
Total State Expenditures			<u>\$ 350,913</u>

See Independent Auditors' Report and Notes to Supplementary Information

RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC.

NOTES TO SUPPLEMENTARY INFORMATION

For the year ended September 30, 2022

NOTE 1 Basis of Presentation

The accompanying Schedules of Support, Revenue, and Expense - Personal Care, Support, Revenue, and Expense - Nutrition Program, and Support, Revenue, and Expense - Other Programs included the activity of Ritchie County Integrated Family Services, Inc. and are presented on the basis of accounting prescribed by the West Virginia Bureau of Senior Services' Region I Area Agency on Aging. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the financial statements.

The accompanying Schedule of Federal Awards and Schedule of State Awards are presented on the accrual basis.

The Division of Public Transit provides Federal Transit Administrations, Section 5310 funding to purchase transportation services from Ritchie County Integrated Family Services, Inc. The transportation services are to be provided to seniors and individuals with disabilities.

See Independent Auditors' Report

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

To the Board of Directors of
Ritchie County Integrated Family Services, Inc.
Harrisville, West Virginia

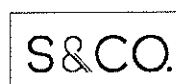
We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Ritchie County Integrated Family Services, Inc. (a nonprofit organization), which comprise the statement of financial position as of September 30, 2022, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated July 27, 2023.

Report on Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Ritchie County Integrated Family Services, Inc.'s internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Ritchie County Integrated Family Services, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Ritchie County Integrated Family Services, Inc.'s internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Organization's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist were not identified.



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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether Ritchie County Integrated Family Services, 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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.

Somerille & Company, P.L.L.C.

Huntington, West Virginia

July 27, 2023