

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

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

SEPTEMBER 30, 2024 AND 2023

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INDEPENDENT AUDITOR'S REPORT

The Board of Directors
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 statement of financial position as of September 30, 2024 and September 30, 2023, 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, 2024 and September 30, 2023, 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 Auditor's 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.

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 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.

Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of support, revenue, and expense – personal care, schedule of support, revenue, and expense – nutrition program, schedule of support, revenue, and expense – other programs, schedule of support, revenue, and expense – general fund, schedule of federal funds, schedule of state funds and notes to supplementary information 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 accompanying schedule of support, revenue, and expense – personal care, schedule of support, revenue, and expense – nutrition program, schedule of support, revenue, and expense – other programs, schedule of support, revenue, and expense – general fund, schedule of federal funds, schedule of state funds and notes to supplementary information are 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 ###, 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 solely 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.

Clarksburg, West Virginia
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RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC.
STATEMENTS OF FINANCIAL POSITION
SEPTEMBER 30,

	2024	2023
ASSETS		
Current Assets		
Cash and cash equivalents	\$ 537,757	\$ 549,824
Grants and contracts receivable	<u>61,356</u>	<u>45,723</u>
Total Current Assets	<u>599,113</u>	<u>595,547</u>
Property and Equipment		
Property and equipment	284,353	224,419
Accumulated depreciation	<u>(218,285)</u>	<u>(181,919)</u>
Total Property and Equipment	<u>66,068</u>	<u>42,500</u>
TOTAL ASSETS	<u><u>\$ 665,181</u></u>	<u><u>\$ 638,047</u></u>
LIABILITIES AND NET ASSETS		
Current Liabilities		
Accounts payable	\$ 1,664	\$ 8,106
Accrued wages and taxes	11,819	11,831
Accrued vacation	<u>1,384</u>	<u>2,520</u>
Total Current Liabilities	<u>14,867</u>	<u>22,457</u>
Net Assets		
Without Donor Restrictions:		
Unrestricted - undesignated	650,314	615,590
With Donor Restrictions	<u>-</u>	<u>-</u>
Total Net Assets	<u>650,314</u>	<u>615,590</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 665,181</u></u>	<u><u>\$ 638,047</u></u>

See accompanying notes and independent auditor's report.

RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Without Donor Restriction</u>	<u>With Donor Restrictions</u>	<u>Total</u>
Support and Revenue			
Support:			
Federal grant awards	\$ 130,155	\$ -	\$ 130,155
State grant awards	224,099	-	224,099
Legislative Initiative/Elderly (LIFE)	184,925	-	184,925
Donations	25,702	-	25,702
Revenue:			
Project income	27,554	-	27,554
Medicaid	161,099	-	161,099
Veterans income	32,886	-	32,886
Match income	28,421	-	28,421
Interest	1,807	-	1,807
Other income	98,428	-	98,428
Total Support and Revenue	<u>915,076</u>	<u>-</u>	<u>915,076</u>
Net Assets Released From Restrictions	<u>-</u>	<u>-</u>	<u>-</u>
Total Unrestricted Revenues and Other Support	<u>915,076</u>	<u>-</u>	<u>915,076</u>
Expenses			
Program services:			
Personal Care	344,310	-	344,310
Nutrition	213,316	-	213,316
Other programs	283,905	-	283,905
Supporting services:			
Management and general	38,821	-	38,821
Total Expenses	<u>880,352</u>	<u>-</u>	<u>880,352</u>
Change in Net Assets	34,724	-	34,724
Net Assets at Beginning of Year, restated	<u>615,590</u>	<u>-</u>	<u>615,590</u>
Net Assets at End of Year	<u>\$ 650,314</u>	<u>\$ -</u>	<u>\$ 650,314</u>

See accompanying notes and independent auditor's report.

RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Without Donor</u> <u>Restrictions</u>	<u>With Donor</u> <u>Restrictions</u>	<u>Total</u>
Support and Revenue			
Support:			
Federal grant awards	\$ 212,366	\$ -	\$ 212,366
State grant awards	215,638	-	215,638
Legislative Initiative/Elderly (LIFE)	183,791	-	183,791
Donations	54,299	-	54,299
Revenue:			
Project income	31,577	-	31,577
Medicaid	200,829	-	200,829
Veterans income	22,671	-	22,671
Match income	28,302	-	28,302
Interest	1,690	-	1,690
Other income	14,077	-	14,077
Total Support and Revenue	<u>965,240</u>	<u>-</u>	<u>965,240</u>
Net Assets Released From Restrictions	<u>-</u>	<u>-</u>	<u>-</u>
Total Unrestricted Revenues and Other Support	<u>965,240</u>	<u>-</u>	<u>965,240</u>
Expenses			
Program services:			
Personal Care	357,684	-	357,684
Nutrition	234,347	-	234,347
Other programs	305,499	-	305,499
Supporting services:			
Management and general	39,938	-	39,938
Total Expenses	<u>937,468</u>	<u>-</u>	<u>937,468</u>
Change in Net Assets	27,772	-	27,772
Net Assets at Beginning of Year, restated	<u>587,818</u>	<u>-</u>	<u>587,818</u>
Net Assets at End of Year	<u>\$ 615,590</u>	<u>\$ -</u>	<u>\$ 615,590</u>

See accompanying notes and independent auditor's report.

ITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	Program Services				Supporting Services	Total
	<u>Personal Care</u>	<u>Nutrition</u>	<u>Other Programs</u>	<u>Total Programs</u>	<u>Management and General</u>	
Employee Compensation						
Personnel	\$ 290,387	\$ 113,449	\$ 150,001	\$ 553,837	\$ -	\$ 553,837
Payroll taxes and benefits	26,226	21,238	31,524	78,988	-	78,988
Total Employee Compensation	<u>316,613</u>	<u>134,687</u>	<u>181,525</u>	<u>632,825</u>	<u>-</u>	<u>632,825</u>
Other Expenses						
Communications and utilities	57	7,082	26,803	33,942	-	33,942
Food and disposable supplies	674	56,285	-	56,959	-	56,959
Fuel - automobiles	-	7,846	28,647	36,493	-	36,493
Other program cost	20,096	3,671	31,360	55,127	2,470	57,597
Preventative maintenance	-	2,521	1,863	4,384	-	4,384
Printing and supplies	1,013	894	9,607	11,514	(15)	11,499
Match expenses	-	-	4,100	4,100	-	4,100
Travel and training	5,857	330	-	6,187	-	6,187
Depreciation	-	-	-	-	36,366	36,366
Total Other Expenses	<u>27,697</u>	<u>78,629</u>	<u>102,380</u>	<u>208,706</u>	<u>38,821</u>	<u>247,527</u>
Total Functional Expenses	<u>\$ 344,310</u>	<u>\$ 213,316</u>	<u>\$ 283,905</u>	<u>\$ 841,531</u>	<u>\$ 38,821</u>	<u>\$ 880,352</u>

See accompanying notes and independent auditor's report.

RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	Program Services			Supporting Services	Total
	<u>Personal Care</u>	<u>Nutrition</u>	<u>Other Programs</u>	<u>Management General</u>	
Employee Compensation					
Personnel	\$ 274,667	\$ 125,359	\$ 163,819	\$ -	\$ 563,845
Payroll taxes and benefits	25,090	15,841	26,837	-	67,768
Total Employee Compensation	<u>299,757</u>	<u>141,200</u>	<u>190,656</u>	<u>-</u>	<u>631,613</u>
Other Expenses					
Communications and utilities	6,481	7,319	18,288	-	32,088
Equipment	-	839	-	-	839
Food and disposable supplies	628	73,724	-	-	74,352
Fuel - automobiles	24,574	7,509	17,360	-	49,443
Other program cost	18,740	1,553	34,334	5,198	59,825
Preventative maintenance	-	774	3,266	-	4,040
Printing and supplies	1,195	1,120	12,541	15	14,871
Match expenses	-	-	28,916	-	28,916
Travel and training	6,309	309	138	-	6,756
Depreciation	-	-	-	34,725	34,725
Total Other Expenses	<u>57,927</u>	<u>93,147</u>	<u>114,843</u>	<u>39,938</u>	<u>305,855</u>
Total Functional Expenses	<u>\$ 357,684</u>	<u>\$ 234,347</u>	<u>\$ 305,499</u>	<u>\$ 39,938</u>	<u>\$ 937,468</u>

See accompanying notes and independent auditor's report.

RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED SEPTEMBER 30,

	2024	2023
Cash Flows from Operating Activities:		
Change in net assets	\$ 34,724	\$ 27,772
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	36,366	34,725
(Increase) Decrease in assets:		
Accounts receivable	(15,633)	35,559
Increase (Decrease) in liabilities:		
Accounts payable	(6,442)	5,352
Accrued wages and taxes	(12)	5,432
Accrued vacation	(1,136)	(481)
Total Adjustments	<u>13,143</u>	<u>80,587</u>
Net Cash Provided by Operating Activities	47,867	108,359
Cash Flows from Capital Investment Activities:		
Acquisition of property and equipment	<u>(59,934)</u>	<u>-</u>
Net Cash (Used In) Provided by Operating Activities	<u>(59,934)</u>	<u>-</u>
Net (decrease) increase in cash	(12,067)	108,359
Cash and Cash Equivalents at Beginning of Year	<u>549,824</u>	<u>441,465</u>
Cash and Cash Equivalents at End of Year	<u>\$ 537,757</u>	<u>\$ 549,824</u>

See accompanying notes and independent auditor's report.

RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
SEPTEMBER 30, 2024 AND 2023

NOTE 1 DESCRIPTION OF ENTITY, FINANCIAL STATEMENT PRESENTATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Description of Entity

The Ritchie County Integrated Family Services, Inc. is a non-profit corporation located in Harrisville, West Virginia. The Organization's operations consist of a variety of social services for the elderly of Ritchie County. The Organization is funded by various federal and state grants and from funds obtained through local fund-raising projects.

Financial Statement Presentation

The financial statements are prepared in accordance with Financial Accounting Standards Board ("FASB") Accounting Standards Codification ("ASC") 958-205, *Not-for-Profit Entities, Presentation of Financial Statements*. During 2018, the Organization adopted the provisions for Accounting Standards Updated ("ASU") 2016-14, *Not-for-Profit Entities (Topic 958) Presentation of Financial Statements of Not-for-Profit Entities*, which improves the current net asset classification and the related information presented in the financial statements and notes about the Organization's liquidity, financial performance, and cash flows.

Furthermore, the financial statements of the Organization have been prepared in accordance with generally accepted accounting principles. The Organization 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 restriction.

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

Net Assets With Donor Restriction – Net assets whose use is limited 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. The Organization 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.

See independent auditor's report.

RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS (CONTD)
SEPTEMBER 30, 2024 AND 2023

NOTE 1 DESCRIPTION OF ENTITY, FINANCIAL STATEMENT PRESENTATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Revenue Recognition – Revenue from Exchange Transactions:

Ritchie County Integrated Family Services, Inc. recognizes revenue in accordance with Financial Accounting Standards Board (FASB) Accounting Standards Update (ASU) 2014-09, *Revenue from Contracts with Customers*, as amended. ASU 2014-09 applies to exchange transactions with customers that are bound by contracts or similar arrangements and establishes a performance obligation approach to revenue recognition. Ritchie County Integrated Family Services, Inc. recorded the following exchange transactions revenue in its statement of activities:

Contributions and Grants – The Organization receives contributions and grants from various sources to assist in its operations. This revenue is recognized by the Organization when received.

Program Income – The Organization receives revenue from providing various services to senior citizens under Title III-B, III-D, Title III-E, Lighthouse programs and other federal and state programs. This revenue is recognized by the Organization when received.

Summary of Significant Accounting Policies:

Basis of Accounting and Reporting

Ritchie County Integrated Family Services, Inc. prepares its annual financial statements on the accrual basis of accounting.

Cash

All cash accounts are with F.D.I.C. insured institutions. For the purpose of the statement of cash flows, the Organization considers both restricted and unrestricted cash as well as short-term, highly liquid investments which are convertible into cash within ninety (90) days of purchase to be cash and cash equivalents. The Organization does not have a policy regarding collateralization with regards to their repurchase agreements, although it is a treasury management agreement.

Cash and equivalents consist of the following:

	2024	2023
Unrestricted Cash	<u>\$ 537,757</u>	<u>\$ 549,824</u>
Total Cash	<u>\$ 537,757</u>	<u>\$ 549,824</u>

See independent auditor's report.

RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS (CONT'D)
SEPTEMBER 30, 2024 AND 2023

NOTE 1 **DESCRIPTION OF ENTITY, FINANCIAL STATEMENT PRESENTATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Inventories

The Organization does not maintain an inventory. Supplies are purchased on an as needed basis.

Property and Equipment

Property and equipment are recorded at cost if purchased or fair market value at date of donation.

Depreciation of property and equipment is charged as an expense. Accumulated depreciation is reported on the statement of net position. Depreciation has been provided over the estimated useful lives using the straight line method. The estimated useful lives are as follows:

Vehicles	5 years
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Revenue Recognition

Unconditional grants and promises to give are recorded when the grant or promise is made. Conditional grants and promises to give are recorded when the related condition is met. Project income is recognized in the period received. All contributions are considered to be available for unrestricted use unless specifically restricted by the donor. Donor-imposed restrictions that are fulfilled in the same period they are received are recorded as unrestricted support.

Grants and Contracts

Support received under grants and contracts with the State of West Virginia and other government agencies that require revenues to be billed down is recorded as public support when the related direct costs are incurred. Grants and contracts receivable represent amounts due for expenditures incurred prior to year-end.

Functional Expenses

The operating expenses of the Organization have been classified in the Statement of Functional Expenses on a direct basis whenever possible. Other expenses have been allocated based on personnel time worked, space utilized or some other rational allocation method.

See independent auditor's report.

RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS (CONT'D)
SEPTEMBER 30, 2024 AND 2023

NOTE 1 DESCRIPTION OF ENTITY, FINANCIAL STATEMENT PRESENTATION AND SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

Donated Services

Donated services are recognized as contributions in accordance with FASB Standards Codification 958-605, if the services (a) create or enhance nonfinancial assets or (b) require specialized skills, are performed by people with those skills, and would otherwise be purchased by the Organization.

Contributions

All contributions are considered to be available for unrestricted use unless specifically restricted by the donor.

Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

Tax – Exempt Status

The Ritchie County Integrated Family Services, Inc. has been determined to be an organization exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code. The Organization's Forms 990 US income tax returns for the years ending 2022, 2023 and 2024 are subject to examination by the IRS, generally for three years after they are filed.

Income Taxes

The Ritchie County Integrated Family Services, Inc. is a not-for-profit organization and is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code of 1986. The Organization owed \$0 in unrelated business income taxes as of September 30, 2024.

Risks and Uncertainties

The majority of the funding for the operation of Ritchie County Integrated Family Services, Inc. comes from federal and state grants. A loss of or decrease in this funding could adversely affect the operation of the Organization.

Subsequent Events – Subsequent events have been evaluated through ###, which is the date the financial statements were available to be issued.

See independent auditor's report.

RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS (CONTD)
SEPTEMBER 30, 2024 AND 2023

NOTE 2 ACCOUNTING PRONOUNCEMENTS ADOPTED

The following accounting pronouncements were recently issued by the FASB:

In February 2016, the FASB issued ASU No. 2016-02, *Leases (Topic 842)*. This ASU requires that a lease liability and related right-of-use-asset representing the lessee's right to use or control the asset be recorded on the consolidated statement of financial position upon the commencement of all leases except for short-term leases. Leases will be classified as either finance leases or operating leases, which are substantially similar to the classification criteria for distinguishing between capital leases and operating in existing lease accounting guidance. As a result, the effect of leases in the consolidated statement of activities and changes in net assets and the consolidated statement of cash flows will be substantially unchanged from the existing lease accounting guidance. The ASU is effective for fiscal years beginning after December 15, 2021. Early adoption is permitted. The Organization adopted this standard in a previous fiscal year and it had no impact on the financial statements.

NOTE 3 CONCENTRATIONS

The Organization receives a majority of their monies from third party reimbursements. Any loss or decrease in this funding could be detrimental to the Organization's ongoing activities.

NOTE 4 ADVERTISING COSTS

The Organization expenses advertising costs as they are incurred.

See independent auditor's report.

RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS (CONT'D)
SEPTEMBER 30, 2024 AND 2023

NOTE 5 GRANTS AND CONTRACTS RECEIVABLE

Grants and contracts receivable consist of the following:

	2024	2023
LIFE	\$ 11,734	\$ 9,021
Title III-E	2,502	924
Title III-C	13,057	4,615
Veterans Administration	2,246	2,693
Medicaid and Medical Waiver	12,533	14,846
In Home Services	12,758	8,824
Passenger Transport	3,400	1,800
Title III-B	3,126	-
SHIP	<u>-</u>	<u>3,000</u>
Total grants and contracts	<u>\$ 61,356</u>	<u>\$ 45,723</u>

NOTE 6 FAIR VALUE MEASUREMENTS

FASB Standards Codification 820, Fair Value Measurements and Disclosures, establishes a framework for measuring fair value. That 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 the 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.

See independent auditor's report.

RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS (CONTD)
SEPTEMBER 30, 2024 AND 2023

NOTE 6 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;
- iii. 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.

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, 2024 or 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.

See independent auditor's report.

RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS (CONTD)
SEPTEMBER 30, 2024 AND 2023

NOTE 6 FAIR VALUE MEASUREMENTS (CONTINUED)

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 the organization 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.

The following table sets forth by level, within the fair value hierarchy, the Organization's financial assets at fair value on a recurring basis as of September 30, 2024:

	<u>Level 1</u>	<u>Level 2</u>	<u>Level 3</u>	<u>Total</u>
Checking Accounts	\$ <u>537,757</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>537,757</u>
Total Assets at Fair Value	\$ <u>537,757</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>537,757</u>

The following table sets forth by level, within the fair value hierarchy, the Organization'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>
Checking Accounts	\$ <u>549,824</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>549,824</u>
Total Assets at Fair Value	\$ <u>549,824</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>549,824</u>

NOTE 7 LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

The following reflects the Organization's financial assets as of the balance sheet date. The Organization's financial assets available within one year of the statement of financial position date for general expenditures are as follows:

	2024	2023
Cash	\$ 537,757	\$ 549,824
Grants and contracts receivable	<u>61,356</u>	<u>45,723</u>
Total financial assets available within one year	<u>\$ 599,113</u>	<u>\$ 595,547</u>

See independent auditor's report.

RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS (CONT'D)
SEPTEMBER 30, 2024 AND 2023

NOTE 8 CONTRACT ASSETS AND CONTRACT LIABILITIES

Contract assets consist of grants and contracts receivable as follows:

	2024	2023
Grants and contracts receivable:		
Beginning of year	\$ 45,723	\$ 81,282
End of year	\$ 61,356	\$ 45,723

Contract liabilities consist of accounts payable as follows:

	2024	2023
Accounts payable:		
Beginning of year	\$ 8,106	\$ 2,754
End of year	\$ 1,664	\$ 8,106

NOTE 9 PROPERTY AND EQUIPMENT

Capital asset activity for the year ended September 30, 2024 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>
Depreciable Assets				
Vehicles	\$ 224,419	\$ 59,934	\$ -	\$ 284,353
Total at historical cost	<u>224,419</u>	<u>59,934</u>	<u>-</u>	<u>284,353</u>
Less: accumulated depreciation				
Vehicles	<u>181,919</u>	<u>36,366</u>		<u>218,285</u>
Total accumulated depreciation	<u>181,919</u>	<u>36,366</u>	<u>-</u>	<u>218,285</u>
Total capital assets, net	<u>\$ 42,500</u>	<u>\$ 23,568</u>	<u>\$ -</u>	<u>\$ 66,068</u>

See independent auditor's report.

RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS (CONTD)
SEPTEMBER 30, 2024 AND 2023

NOTE 9 PROPERTY AND EQUIPMENT (CONTINUED)

Capital asset activity for the year ended September 30, 2023 was as follows:

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Retirements</u>	<u>Ending Balance</u>
Depreciable Assets				
Vehicles	\$ 224,419	\$ -	\$ -	\$ 224,419
Total at historical cost	<u>224,419</u>	<u>-</u>	<u>-</u>	<u>224,419</u>
Less: accumulated depreciation				
Vehicles	147,194	34,725	-	181,919
Total accumulated depreciation	<u>147,194</u>	<u>34,725</u>	<u>-</u>	<u>181,919</u>
Total capital assets, net	<u>\$ 77,225</u>	<u>\$ (34,725)</u>	<u>\$ -</u>	<u>\$ 42,500</u>

NOTE 10 RESTATEMENT OF NET ASSETS

The beginning net assets required restatement as follows:

	2024
Net assets as previously stated	\$ 573,090
Restatement:	
Understatement of Capital Assets	224,419
Understatement of Accumulated Depreciation	<u>(181,919)</u>
Total restatement	<u>42,500</u>
Net assets - beginning as restated	<u>\$ 615,590</u>

See independent auditor's report.

RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS (CONTD)
SEPTEMBER 30, 2024 AND 2023

NOTE 10 RESTATEMENT OF NET ASSETS (CONTINUED)

	2023
Net assets as previously stated	\$ 510,593
Restatement:	
Understatement of Capital Assets	224,419
Understatement of Accumulated Depreciation	<u>(147,194)</u>
Total restatement	<u>77,225</u>
Net assets - beginning as restated	<u>\$ 587,818</u>

See independent auditor's report.

SUPPLEMENTARY INFORMATION

RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC.
SCHEDULE OF SUPPORT, REVENUE, AND EXPENSES -
PERSONAL CARE
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Title III-E</u>	<u>Alzheimer's Program</u>	<u>Lighthouse Program</u>	<u>Local</u>	<u>Medicaid Waiver</u>	<u>Veterans Program</u>	<u>Totals</u>
Support and Revenue:							
Support:							
Federal grant awards	\$ 9,689	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,689
State grant awards	-	56,419	53,289	-	-	-	109,708
Donations	722	5,934	5,299	-	-	-	11,955
Revenue:							
Medicaid	-	-	-	62,312	98,787	-	161,099
Veterans income	-	-	-	-	-	32,886	32,886
Match income	1,867	-	-	-	-	-	1,867
Interest	-	-	-	1,807	-	-	1,807
Other income	-	-	5,000	9,000	-	-	14,000
Total Support and Revenue	<u>12,278</u>	<u>62,353</u>	<u>63,588</u>	<u>73,119</u>	<u>98,787</u>	<u>32,886</u>	<u>343,011</u>
Expenses:							
Personnel	8,676	50,814	43,266	64,152	105,189	18,290	290,387
Payroll taxes and benefits	759	4,846	3,838	5,797	9,520	1,466	26,226
Communications and utilities	-	-	-	-	-	57	57
Food and disposable supplies	-	370	-	-	-	304	674
Other program cost	82	3,700	5,027	3,182	6,551	1,554	20,096
Printing and supplies	-	-	373	-	640	-	1,013
Travel and training	<u>231</u>	<u>1,001</u>	<u>1,949</u>	<u>378</u>	<u>1,752</u>	<u>546</u>	<u>5,857</u>
Total Expenses	<u>9,748</u>	<u>60,731</u>	<u>54,453</u>	<u>73,509</u>	<u>123,652</u>	<u>22,217</u>	<u>344,310</u>
Matching fund transfers in (out)	-	-	-	-	-	-	-
Net Program Income (Loss)	<u>\$ 2,530</u>	<u>\$ 1,622</u>	<u>\$ 9,135</u>	<u>\$ (390)</u>	<u>\$ (24,865)</u>	<u>\$ 10,669</u>	<u>\$ (1,299)</u>

See independent auditor's report and notes to supplementary information.

RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC.
SCHEDULE OF SUPPORT, REVENUE, AND EXPENSES -
PERSONAL CARE
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Title III-E</u>	<u>Program</u>	<u>Program</u>	<u>Local</u>	<u>Waiver</u>	<u>Program</u>	<u>Totals</u>
Support and Revenue:							
Support:							
Federal grant awards	\$ 7,105	\$ -	\$ -	\$ 28,793	\$ 48,808	\$ -	\$ 84,706
State grant awards	-	53,508	44,159	-	-	-	97,667
Donations	669	7,389	4,171	5,700	-	-	17,929
Revenue:							
Medicaid	-	-	-	71,249	129,580	-	200,829
Veterans income	-	-	-	-	-	22,671	22,671
Match income	2,549	-	-	-	-	-	2,549
Interest	-	-	-	1,690	-	-	1,690
Other Income	-	-	5,000	-	-	-	5,000
Total Support and Revenue	<u>10,323</u>	<u>60,897</u>	<u>53,330</u>	<u>107,432</u>	<u>178,388</u>	<u>22,671</u>	<u>433,041</u>
Expenses:							
Personnel	7,869	41,301	39,631	64,161	107,901	13,804	274,667
Payroll taxes and benefits	829	3,537	3,788	5,709	9,822	1,405	25,090
Communications and utilities	506	-	-	1,832	2,388	1,755	6,481
Food and disposable supplies	-	-	-	628	-	-	628
Fuel - automobiles	-	-	-	24,574	-	-	24,574
Other program cost	135	1,106	1,675	4,854	7,052	3,918	18,740
Printing and supplies	659	-	-	131	274	131	1,195
Travel and training	257	1,853	1,293	486	1,648	772	6,309
Total Expenses	<u>10,255</u>	<u>47,797</u>	<u>46,387</u>	<u>102,375</u>	<u>129,085</u>	<u>21,785</u>	<u>357,684</u>
Matching fund transfers in (out)	-	-	-	-	-	-	-
Net Program Income (Loss)	<u>\$ 68</u>	<u>\$ 13,100</u>	<u>\$ 6,943</u>	<u>\$ 5,057</u>	<u>\$ 49,303</u>	<u>\$ 886</u>	<u>\$ 75,357</u>

See independent auditor's report and notes to supplementary information.

RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC.
SCHEDULE OF SUPPORT, REVENUE, AND EXPENSES -
NUTRITION PROGRAM
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Title III C-1</u>	<u>Title III C-2</u>	<u>Totals</u>
Support and Revenue:			
Support:			
Federal grant awards	\$ 31,832	\$ 37,627	\$ 69,459
State grant awards	5,982	81,860	87,842
Donations	254	12,170	12,424
Revenue:			
Project income	8,465	16,299	24,764
Match income	1,724	6,898	8,622
Other income	<u>5,410</u>	<u>14,344</u>	<u>19,754</u>
Total Support and Revenue	<u>53,667</u>	<u>169,198</u>	<u>222,865</u>
 Expenses:			
Personnel	21,754	91,695	113,449
Payroll taxes and benefits	7,185	14,053	21,238
Communications and utilities	2,755	4,327	7,082
Food and disposable supplies	15,971	40,314	56,285
Fuel - Automobiles	-	7,846	7,846
Other program cost	1,166	2,505	3,671
Preventive maintenance	795	1,726	2,521
Printing and supplies	318	576	894
Travel and training	<u>6</u>	<u>324</u>	<u>330</u>
Total Expenses	<u>49,950</u>	<u>163,366</u>	<u>213,316</u>
 Matching fund transfers in (out)	<u>-</u>	<u>-</u>	<u>-</u>
 Net Program Income (Loss)	<u>\$ 3,717</u>	<u>\$ 5,832</u>	<u>\$ 9,549</u>

See independent auditor's report and notes to supplementary information.

RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC.
SCHEDULE OF SUPPORT, REVENUE, AND EXPENSES -
NUTRITION PROGRAM
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Title III C-1</u>	<u>Title III C-2</u>	<u>Totals</u>
Support and Revenue:			
Support:			
Federal grant awards	\$ 13,769	\$ 47,821	\$ 61,590
State grant awards	22,225	72,197	94,422
Donations	21,003	13,415	34,418
Revenue:			
Project income	10,539	17,838	28,377
Match income	2,079	5,554	7,633
Other income	-	6,388	6,388
Total Support and Revenue	<u>69,615</u>	<u>163,213</u>	<u>232,828</u>
Expenses:			
Personnel	42,795	82,564	125,359
Payroll taxes and benefits	5,031	10,810	15,841
Communications and utilities	3,860	3,459	7,319
Equipment	714	125	839
Food and disposable supplies	13,534	60,190	73,724
Fuel - automobiles	20	7,489	7,509
Other program cost	1,113	440	1,553
Preventive maintenance	327	447	774
Printing and supplies	118	1,002	1,120
Travel and training	40	269	309
Total Expenses	<u>67,552</u>	<u>166,795</u>	<u>234,347</u>
Matching fund transfers in (out)	<u>-</u>	<u>-</u>	<u>-</u>
Net Program Income (Loss)	<u>\$ 2,063</u>	<u>\$ (3,582)</u>	<u>\$ (1,519)</u>

See independent auditor's report and notes to supplementary information.

RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC.
SCHEDULE OF SUPPORT, REVENUE, AND EXPENSES -
OTHER PROGRAMS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>Title III-B</u>	<u>SHIP Health</u> <u>Benefits</u>	<u>LIFE</u>	<u>Passenger</u> <u>Transport</u> <u>Service</u>	<u>Totals</u>
Support and Revenue:					
Support:					
Federal grant awards	\$ 24,847	\$ -	\$ -	\$ 26,160	\$ 51,007
State grant awards	16,549	10,000	-	-	26,549
Legislative Initiative/Elderly (LIFE)	-	-	184,925	-	184,925
Donations	-	-	-	841	841
Revenue:					
Project income	1,925	-	-	865	2,790
Match income	3,832	-	-	14,100	17,932
Other income	-	-	-	2,246	2,246
Total Support and Revenue	<u>47,153</u>	<u>10,000</u>	<u>184,925</u>	<u>44,212</u>	<u>286,290</u>
Expenses:					
Personnel	31,602	11,583	75,927	30,889	150,001
Payroll taxes and benefits	2,833	1,048	24,811	2,832	31,524
Communications and utilities	-	-	26,639	164	26,803
Fuel - automobiles	8,844	-	10,424	9,379	28,647
Other program cost	27	-	31,266	67	31,360
Preventive maintenance	-	-	1,863	-	1,863
Printing and supplies	228	684	8,648	47	9,607
Total Expenses	<u>43,534</u>	<u>13,315</u>	<u>179,578</u>	<u>43,378</u>	<u>279,805</u>
Matching fund transfers in (out)	-	-	(4,100)	-	(4,100)
Net Program Income (Loss)	<u>\$ 3,619</u>	<u>\$ (3,315)</u>	<u>\$ 1,247</u>	<u>\$ 834</u>	<u>\$ 2,385</u>

See independent auditor's report and notes to supplementary information.

RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC.
SCHEDULE OF SUPPORT, REVENUE, AND EXPENSES -
OTHER PROGRAMS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>Title III-B</u>	<u>SHIP Health Benefits</u>	<u>LIFE</u>	<u>Passenger Transport Service</u>	<u>Totals</u>
Support and Revenue:					
Support:					
Federal grant awards	\$ 21,053	\$ -	\$ -	\$ 45,017	\$ 66,070
State grant awards	16,549	7,000	-	-	23,549
Legislative Initiative/Elderly (LIFE)	-	-	183,791	-	183,791
Revenue:					
Project income	1,991	-	-	1,209	3,200
Match income	3,713	-	-	14,407	18,120
Total Support and Revenue	<u>43,306</u>	<u>7,000</u>	<u>183,791</u>	<u>60,633</u>	<u>294,730</u>
Expenses:					
Personnel	29,042	6,842	79,177	48,758	163,819
Payroll taxes and benefits	2,615	556	19,299	4,367	26,837
Communications and utilities	2,743	558	13,508	1,479	18,288
Fuel - automobiles	8,726	-	-	8,634	17,360
Other program cost	20	(7)	32,567	1,754	34,334
Preventive maintenance	-	-	3,266	-	3,266
Printing and supplies	257	505	11,633	146	12,541
Travel and training	-	-	118	20	138
Total Expenses	<u>43,403</u>	<u>8,454</u>	<u>159,568</u>	<u>65,158</u>	<u>276,583</u>
Matching fund transfers in (out)	-	-	(28,916)	-	(28,916)
Net Program Income (Loss)	<u>\$ (97)</u>	<u>\$ (1,454)</u>	<u>\$ (4,693)</u>	<u>\$ (4,525)</u>	<u>\$ (10,769)</u>

See independent auditor's report and notes to supplementary information.

RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC.
SCHEDULE OF SUPPORT, REVENUE, AND EXPENSES -
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2024

	<u>General Fund</u>
Support and Revenue:	
Support:	
Donations	\$ 482
Revenue:	
Other income	62,428
Total Support and Revenue	<u>62,910</u>
Expenses:	
Depreciation	36,366
Other program cost	2,470
Printing and supplies	(15)
Total Expenses	<u>38,821</u>
Matching funds transfers in (out)	<u>-</u>
Net General Fund Income	<u>\$ 24,089</u>

See independent auditor's report and notes to supplementary information.

RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC.
SCHEDULE OF SUPPORT, REVENUE, AND EXPENSES -
GENERAL FUND
FOR THE YEAR ENDED SEPTEMBER 30, 2023

	<u>General Fund</u>
Support and Revenue:	
Support:	
Donations	\$ 1,952
Revenue:	
Other income	<u>2,689</u>
Total Support and Revenue	<u>4,641</u>
 Expenses:	
Other program cost	5,198
Printing and supplies	<u>15</u>
Total Expenses	<u>5,213</u>
 Matching funds transfers in (out)	<u>-</u>
 Net General Fund Income	<u><u>\$ (572)</u></u>

See independent auditor's report and notes to supplementary information.

RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC.
SCHEDULE OF FEDERAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

<u>Federal Grantor/Program</u>	<u>Term of Grant</u>	<u>CFDA Number</u>	<u>Award Amount</u>	<u>Federal Expenditures</u>
U.S. Department of Health and Human Services				
Passed through Bel-O-Mar Regional Planning Commission				
Title III-B	10/1/23-9/30/24	93.044	\$ 21,722	\$ 24,847
Title C-1	10/1/23-9/30/24	93.045	27,545	31,782
Title C-2	10/1/23-9/30/24	93.045	36,493	37,627
Title III-E	10/1/23-9/30/24	93.052	5,600	<u>9,689</u>
Total U.S. Department of Health and Human Services				103,945
WV Division of Public Transit				
Passenger Transportation Service	07/1/23-6/30/24		24,000	<u>26,160</u>
Total Federal Expenditures				<u>\$ 130,105</u>

See accompanying notes to the schedule and independent auditor's report.

RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC.
SCHEDULE OF FEDERAL FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

<u>Federal Grantor/Program</u>	<u>Term of Grant</u>	<u>CFDA Number</u>	<u>Award Amount</u>	<u>Federal Expenditures</u>
U.S. Department of Health and Human Services				
Passed through Bel-O-Mar Regional Planning Commission				
Title III-B	10/1/22-9/30/23	93.044	\$ 21,053	\$ 21,053
Title C-1	10/1/22-9/30/23	93.045	13,769	13,769
Title C-2	10/1/22-9/30/23	93.045	47,821	47,821
Title III-E	10/1/22-9/30/23	93.052	7,646	7,105
ARPA	10/1/22-9/30/23	93.044	77,601	<u>77,601</u>
Total U.S. Department of Health and Human Services				167,349
WV Division of Public Transit				
Passenger Transportation Service	07/1/22-6/30/23		50,000	<u>45,017</u>
Total Federal Expenditures				<u>\$ 212,366</u>

See accompanying notes to the schedule and independent auditor's report.

RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC.
SCHEDULE OF STATE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2024

<u>State Grantor/Program</u>	<u>Term of Grant</u>	<u>Award Amount</u>	<u>State Expenditures</u>
Passed through Bel-O-Mar Regional Planning Commission			
Title III-B	10/1/23-9/30/24	\$ 16,549	\$ 16,549
Legislative Initiative/Elderly (LIFE)	07/1/23-6/30/24	180,905	184,925
Title C-1	10/1/23-9/30/24	5,982	5,982
Title C-2	10/1/23-9/30/24	81,860	81,860
Total Passed through Bel-O-Mar Regional Planning Commission			<u>289,316</u>
WV Bureau of Senior Services			
Alzheimers Respite (FAIR)	07/1/23-6/30/24	51,763	56,419
Lighthouse PCA Program	07/1/23-6/30/24	49,838	53,289
Ship Grant	04/1/23-3/31/24	10,000	10,000
Total WV Bureau of Senior Services			<u>119,708</u>
Total State Expenditures			<u>\$ 409,024</u>

See accompanying notes to the schedule and independent auditor's report.

RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC.
SCHEDULE OF STATE FUNDS
FOR THE YEAR ENDED SEPTEMBER 30, 2023

<u>State Grantor/Program</u>	<u>Term of Grant</u>	<u>Award Amount</u>	<u>State Expenditures</u>
Passed through Bel-O-Mar Regional Planning Commission			
Title III-B	10/1/22-9/30/23	\$ 16,549	\$ 16,549
Legislative Initiative/Elderly (LIFE)	07/1/22-6/30/23	180,905	183,791
Title C-1	10/1/22-9/30/23	22,225	22,225
Title C-2	10/1/22-9/30/23	72,197	72,197
Total Passed through Bel-O-Mar Regional Planning Commission			<u>294,762</u>
WV Bureau of Senior Services			
Alzheimers Respite (FAIR)	07/1/22-6/30/23	44,921	53,508
Lighthouse PCA Program	07/1/22-6/30/23	53,981	44,159
Ship Grant	04/1/22-3/31/23	10,000	7,000
Total WV Bureau of Senior Services			<u>104,667</u>
Total State Expenditures			<u>\$ 399,429</u>

See accompanying notes to the schedule and independent auditor's report.

RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC.
NOTES TO SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED SEPTEMBER 30, 2024 AND 2023

NOTE 1 **BASIS OF PRESENTATION**

The accompanying Schedules of Support, Revenue, and Expenses – Personal Care; Support, Revenue, and Expenses – Nutrition Program; Support, Revenue, and Expenses – Other Programs; Support, Revenue, and Expenses – General Fund; Schedule of Federal Funds and Schedule of State Funds are prepared on the accrual basis of accounting which is the same basis used in the preparation of the financial statements.

See independent auditor's report.

**INDEPENDENT AUDITOR'S 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***

The Board of Directors
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, 2024, 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 ###.

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 the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Ritchie County Integrated Family Services, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of the 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 entity's financial statements will not be prevented or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

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

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether 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.

Clarksburg, West Virginia
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