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**INDEPENDENT AUDITOR'S REPORT**

June 5, 2017

Richie County Integrated Family Services, Inc.  
PO Box 195  
Harrisville, West Virginia 26362

To the Board of Directors:

***Report on the Financial Statements***

We have audited the accompanying financial statements of **Richie County Integrated Family Services, Inc.**, (a non-profit organization) which comprise the statement of net assets as of September 30, 2016, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

***Management's Responsibility 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; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments; the auditor considers internal control relevant to the Organization's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting

policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

***Basis for Qualified Opinion***

Ritchie County Integrated Family Services, Inc. expenses the cost of long-lived property and equipment acquired by purchase, donation or capital lease. Accounting principles generally accepted in the United States of America require long-lived property and equipment to be capitalized and depreciated over their estimated useful lives. It was not practical to determine the effects of the unrecorded long-lived property and equipment and related capital lease debt on the financial statement.

***Qualified Opinion***

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of Ritchie County Integrated Family Services, Inc. as of September 30, 2016, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Other Matters***

Our audit was conducted for forming an opinion on the financial statements. The supplementary information on pages 11-17 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.

***Other Reporting Required by Government Auditing Standards***

In accordance with Government Auditing Standards, we have also issued our report dated June 5, 2017, on our consideration of the Organizations internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreement and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Organization's internal control over financial reporting and compliance.

  
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**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 AUDITING  
GOVERNMENT STANDARDS.**

June 5, 2017  
Ritchie County Integrated Family Services, Inc.  
P.O. Box 195  
Harrisville, West Virginia 26362

To the Board of Directors:

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standard, issued by the Comptroller General of the United States, the financial statements of Ritchie County Integrated Family Services, Inc., which comprise the statement of financial position as of September 30, 2016, 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 June 5, 2017, which was qualified for not capitalizing the costs of long-lived property and equipment.

**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) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of 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 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.

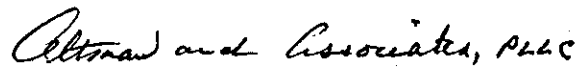
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weakness or significant deficiencies. Given these limitations, during our audit, we did not identify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

### **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 determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

### **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Ritchie County Integrated Family Services, Inc.'s internal control or on compliance. This 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 and compliance. Accordingly, this communication is not suitable for any other purpose.

  
Altman and Associates, PLLC  
Parkersburg, West Virginia

**Ritchie Co Integrated Family Services, Inc.**

**Financial Statements**

**September 30, 2016**

**Altman and Associates, PLLC  
Certified Public Accountants**

**RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2016**

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**RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC**  
**STATEMENT OF NET ASSETS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2016**

**ASSETS**

Current assets:

Cash in Bank	\$ 45,541
Accounts Receivable	81,301

<b>Total Assets</b>	<b>\$ <u>126,842</u></b>
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**LIABILITIES AND NET ASSETS**

Current liabilities:

Accounts Payable	\$ 48,989
Accrued Wages and Taxes	25,693
Accrued Vacation	2,091

<b>Total Liabilities</b>	<b>\$ <u>76,773</u></b>
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Net Assets:

Unrestricted	
Total net assets	\$ <u>50,069</u>

<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ <u>126,842</u></b>
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**RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC.**  
**STATEMENT OF ACTIVITIES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2016**

	<b>Unrestricted</b>
<b>Support and Revenue:</b>	
Support:	
Federal Grant Awards	\$ 57,486
State Grant Awards	312,911
Donations	29,837
Revenue:	
Project Income	\$ 82,316
Medicaid	263,065
Legislative Initiative/Elderly	206,517
Veterans Income	37,716
Transfer Income	33,538
Interest	87
Other Income	161,234
<b>Total support and Revenue</b>	<b>\$ 1,184,707</b>
 Expenses:	
Program expenses:	
Personal Care	\$ 650,625
Nutrition	143,162
Other Programs	309,174
Total program expenses	<b>\$ 1,102,961</b>
Supporting Services:	
Veterans Program	\$ 42,328
Total expenses	<b>\$ 1,145,289</b>
Change in Net Assets	\$ 39,418
Net Assets, Beginning of Year	\$ 571
Fiscal Year Grants Other Than Sept. 30 Year Ends	10,080
<b>Net Assets, End of Year</b>	<b>\$ 50,069</b>

The accompanying notes are an integral part of these financial statements  
Page 4



**RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2016**

	<b>Personal Care</b>	<b>Nutrition</b>	<b>Other Programs</b>	<b>Total Program Expenses</b>	<b>Veterans Program</b>	<b>Total Expenses</b>
Personnel	\$ 496,767	\$ 65,729	\$ 151,463	\$ 713,959	\$ 33,899	\$ 747,858
Payroll Taxes and Benefits	65,682	6,989	42,032	114,703	3,571	118,274
Travel and Training	21,080	105	1,002	\$ 22,187	731	\$ 22,918
Communications and Utilities	11,515	2,465	10,227	\$ 24,207	-	\$ 24,207
Equipment	-	4,124	84	\$ 4,208	-	\$ 4,208
Food and Disposable Supplies	-	57,863	-	\$ 57,863	-	\$ 57,863
Fuel-Automobiles	6,586	909	15,571	\$ 23,066	2,416	\$ 25,482
Insurance	-	-	-	\$ -	-	\$ -
Other Program Costs	41,809	113	33,797	\$ 75,719	85	\$ 75,804
Printing and Supplies	7,186	-	11,918	\$ 19,104	-	\$ 19,104
Transfer Expenses	-	-	43,080	\$ 43,080	-	\$43,080
Preventative Maintenance	-	4,865	-	\$ 4,865	1,626	\$ 6,491
<b>Total Expenses</b>	<b>\$ 650,625</b>	<b>\$ 143,162</b>	<b>\$ 309,174</b>	<b>\$ 1,102,961</b>	<b>\$ 42,328</b>	<b>\$ 1,145,289</b>

**RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC.**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2016**

Cash Flows from Operating Activities:	
Increase (Decrease) in Net Assets	\$ 39,418
Adjustments to Reconcile Increase in Net Assets to Net Cash Provided by Operating Activities	
(Increase) Decrease in:	
Accounts Receivable	4,167
Increase (Decrease) in:	
Accounts Payable	(21,150)
Accrued Wages	(136)
Accrued Vacation	(694)
Net Cash Provided by Operating Activities	<u>21,605</u>
Cash Flows from Financing Activities	
Other adjustments	<u>10,080</u>
Net Cash used in Financing Activities	<u>10,080</u>
Increase in Cash and Cash Equivalents	31,685
Cash and Cash Equivalents, Beginning of Year	<u>\$ 13,856</u>
<b>Cash and Cash Equivalents, End of Year</b>	<u><u>\$ 45,541</u></u>
Supplemental Cash Flow Disclosures:	
Cash Paid for:	
Interest	<u><u>0</u></u>

**RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2016**

**NOTE 1- NATURE OF ACTIVITIES**

The purpose of the Ritchie County Integrated Family Services, Inc. (the Organization) is to study the social service needs of Ritchie County, West Virginia and its contiguous counties and to take such action as are necessary to assist in meeting those needs.

**NOTE 2- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Basis of Accounting**

The Organization prepares its financial statements in accordance with generally accepted accounting principles with the exception that the Organization does not capitalize and depreciate the cost of capital assets.

The financial Accounting Standards Board issued Financial Accounting Standards Codification (FASB ASC) No. 958-205. Under FASB ASC No. 958-205, defined nonprofits are required to report information regarding financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. There are no restrictions on the entity's assets.

**B. Cash and Cash Equivalents**

For the purpose of the Statement of Cash Flows, cash equivalents include all highly liquid debt instruments with original maturities of three months or less.

**C. 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.

**D. Revenue Recognition**

Contributions are recognized as revenue when they are received or unconditionally pledge.

The Organization reports gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purpose restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.

The organization reports gifts of land, buildings, and equipment as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the assets are to be used and gifts of cash or other assets that must acquire long-lived assets are reported as restricted support.

Absent explicit donor stipulations about how these long-lived assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired long-lived assets are placed in service.

If a restriction is fulfilled in the same fiscal year in which the contribution is received, the contribution is reported as unrestricted.

Contributions of services shall be recognized if the services received (a) create or enhance nonfinancial 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.

#### **E. Capital Assets**

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 requires that all acquisitions of capital assets be capitalized and depreciated over the estimated useful life of the assets.

#### **F. Expense Allocation**

The costs of providing various programs and other activities have been reported in the Statement of Functional Expenses and summarized on a functional basis in the Statement of Activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited.

#### **G. Tax Status**

The Organization is a not-for-profit organization and is exempt from federal income taxes under Section 501(c) (3) of the Internal Revenue code.

Accounting principles generally accepted in the United States require management to evaluate tax positions taken by the Organization and recognize a tax liability (or asset) if the Organization has taken an uncertain position that more likely than not would not be sustained upon examination by the Internal Revenue Service (IRS). Management has analyzed the tax positions taken by the Organization, and has concluded that as of December 31, 2013, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Organization is subject to routine audits by taxing jurisdictions, however, there are currently no audits for any tax periods in progress. The Organization's Federal Return of Organization Exempt from Income Tax (federal Form 990) for fiscal years ending in 2012, 2013, and 2014 are subject to examination by the IRS, generally for three years after they were filed.

#### **H. Fair Value Measurements**

As defined in FASB ASC no. 825-10 fair value is based on the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. In order to increase consistency and comparability in fair value measurements, FASB ASC No.825-10 establishes a fair value hierarchy that prioritized observable and unobservable inputs used to measure fair value into three levels. The Organization had no assets or liabilities requiring fair value disclosure during the year ended September 30, 2016

#### **I. Estimates**

The preparation of financial statements in accordance with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Actual results could differ from these estimates.

#### **J. Donates Services**

No amounts have been reflected in the financial statements for donated services. The Organization generally pays for services requiring specific expertise. However, many individuals volunteer their time and perform a variety of tasks that assist the Organization with specific programs, fundraising activities, and various committee assignments.

**NOTE 3- ACCOUNTS AND GRANTS RECEIVABLE**

The Organization operates in the Harrisville, West Virginia area and receives support from various sources, substantially all of whom are local individuals or government agencies.

Accounts and grants receivable are those for which the Organization has performed a service or for which the requirements of a grant have been met and the Organization is awaiting reimbursement.

**NOTE 4- COMPENSATED ABSENCES**

The Organization provides compensated absences to certain employees in the form of paid time off. The balance of accrued vacation at September 30, 2016 was \$2,091.

**NOTE 5- CONCENTRATION OF RISK**

The Organization is economically dependent on grants from various federal, state and local governments for the operation of their programs. The Organization's ability to receive these grants is somewhat dependent on the national, state and local economy.

**NOTE 6- RISK MANAGEMENT**

The Organization is exposed to various risks of loss related to torts, theft of, damage to, or destruction of assets, errors and omissions; injuries to employees; employees' health and life; and natural disasters. The organization manages these risks of loss through the purchase of various insurance policies.

**NOTE 7- CONTINGENCIES**

The Organization's programs are generally funded from federal, state, and local sources. Federal and state grants received for specific purposes are subject to audit and review by grantor agencies. Such audits and reviews could result in requests for reimbursements to grantor agencies for expenditures disallowed under the terms of the grants. The amount, if any, or expenditures which may be disallowed by grantor agencies cannot be determined at this time, although management believes such amounts, if any, to be immaterial.

**NOTE 8- SUBSEQUENT EVENTS**

Management has evaluated events subsequent to the date of the statement of financial position through June 5, 2017, the date the financial statements were available to be issued. No events have occurred subsequent to the statement of financial position date through June 5, 2017 that would require adjustment or disclosure in the financial statements.

## **SUPPLEMENTARY INFORMATION**

**RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC**  
**SCHEDULE OF SUPPORT, REVENUE, AND EXPENSES- PERSONAL CARE**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2016**

Schedule 1

	Title III B	Title III E	Title III D	Alzheimer's Program	Medicaid Waiver	Local	Lighthouse Program	Totals
Support and Revenue:								
Federal Grant Awards	\$ 19,201	\$ 5,005	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,206
State Grant Awards	17,945	-	-	22,407	-	91,420	118,817	250,589
Medicaid	-	-	-	-	148,555	114,510	-	263,065
Project Income	3,860	67	-	1,108	-	-	10,000	15,035
Donations	-	847	-	4,458	-	2,274	15,279	22,858
Interest	-	-	-	-	-	87	-	87
Other Income	-	784	-	5,876	20,847	28,158	16,553	72,218
Total Support and Revenue	<u>\$ 41,006</u>	<u>\$ 6,703</u>	<u>\$ -</u>	<u>\$ 33,849</u>	<u>\$ 169,402</u>	<u>\$ 236,449</u>	<u>\$ 160,649</u>	<u>\$ 648,058</u>
Expenses:								
Personnel	26,595	6,518	-	27,563	128,061	181,099	126,931	496,767
Payroll Taxes and Benefits	6,334	717	-	2,725	15,280	19,689	20,937	65,682
Travel and Training	10	33	-	609	1,951	10,011	8,466	21,080
Communication and Utilities	5,313	-	-	-	1,356	4,846	-	11,515
Equipment	-	-	-	-	-	-	-	-
Fuel-Automobiles	6,586	-	-	-	-	-	-	6,586
Other Program Costs	25	-	-	-	27,209	14,575	-	41,809
Printing and Supplies	777	-	-	75	5,658	601	75	7,186
Total direct expenses	<u>45,640</u>	<u>7,268</u>	<u>-</u>	<u>30,972</u>	<u>179,515</u>	<u>230,821</u>	<u>156,409</u>	<u>650,625</u>
Matching Funds Transfers (In) Ou	<u>(3,390)</u>	<u>(1,225)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,615)</u>
Total expenses	<u>42,250</u>	<u>6,043</u>	<u>-</u>	<u>30,972</u>	<u>179,515</u>	<u>230,821</u>	<u>156,409</u>	<u>646,010</u>
Net Program Income (Loss)	<u>\$ (1,244)</u>	<u>660</u>	<u>-</u>	<u>2,877</u>	<u>(10,113)</u>	<u>5,628</u>	<u>4,240</u>	<u>\$ 2,048</u>

The accompanying notes are an integral part of the financial statements

**RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC**  
**STATEMENT OF SUPPORT, REVENUE, AND EXPENSES- NUTRITION PROGRAMS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2016**

	Title III C-1	Title III C-2	Totals
Support and revenue			
Federal Grant Awards	\$ 10,163	\$ 23,117	\$ 33,280
State Grant Awards	900	2,066	2,966
Project income	25,443	41,838	67,281
Donations	-	1,200	1,200
Other income	6,973	22,460	29,433
Total Support and Revenue	<u>\$ 43,479</u>	<u>\$ 90,681</u>	<u>\$ 134,160</u>
Expenses:			
Personnel	\$ 25,572	\$ 40,157	\$ 65,729
Payroll Taxes and Benefits	2,799	4,190	6,989
Travel and Training	36	69	105
Equipment	-	2,465	2,465
Communication and Utilities	2,013	2,111	4,124
Food and Disposable Supplies	18,515	39,348	57,863
Fuel -Automobiles	-	909	909
Other Program Costs	60	53	113
Preventative Maintenance	2,902	1,963	4,865
Total Direct Expenses	<u>\$ 51,897</u>	<u>\$ 91,265</u>	<u>\$ 143,162</u>
Matching Funds Transfers (In) Out	<u>\$ (3,748)</u>	<u>\$ (5,175)</u>	<u>\$ (8,923)</u>
Total Expenses	<u>\$ 48,149</u>	<u>\$ 86,090</u>	<u>\$ 134,239</u>
Net Program Income (Loss)	<u>\$ (4,670)</u>	<u>\$ 4,591</u>	<u>\$ (79)</u>

The accompanying notes are an integral part of the financial statements



**RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC**  
**SCHEDULE OF SUPPORT, REVENUE, AND EXPENSES- VETERANS PROGRAM**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2016**

	<b>Veterans Program</b>	<b>Totals</b>
<b>Support and Revenue:</b>		
Veterans Revenue	\$ 37,716	\$ 37,716
Donations	-	-
Other	23,484	23,484
Total Support and Revenue	\$ 61,200	\$ 61,200
<b>Expenses:</b>		
Personnel	\$ 33,899	\$ 33,899
Payroll Taxes and Benefits	3,571	3,571
Fuel- Automobiles	2,416	2,416
Training	731	731
Other program costs	85	85
Preventative Maintenance	1,626	1,626
Total Direct Expenses	\$ 42,328	\$ 42,328
Net Program Income (Loss)	\$ 18,872	\$ 18,872

**RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC**  
**SCHEDULE OF SUPPORT, REVENUE, AND EXPENSES- OTHER PROGRAMS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2016**

	General Fund	SHIP Health Benefits	Life	Pass. Trans Service	Totals
<b>Support and Revenue</b>					
State Grant Awards	\$ -	\$ 5,500	\$ -	\$ 53,856	\$ 59,356
Legislative Initiative/Elderly	-	-	206,517	-	206,517
Donations	5,779	-	-	-	5,779
Other Income	1,800	4,500	29,798	-	36,098
Total Support and Revenue	<u>\$ 7,579</u>	<u>\$ 10,000</u>	<u>\$ 236,315</u>	<u>\$ 53,856</u>	<u>\$ 307,750</u>
<b>Expenses</b>					
Personnel	\$ -	\$ 5,579	\$ 104,541	\$ 41,343	\$ 151,463
Payroll Taxes and Benefits	-	287	32,205	9,540	42,032
Travel and Training	-	19	983	-	1,002
Communication and Utilities	-	99	9,584	544	10,227
Equipment	-	-	-	84	84
Fuel-Automobiles	-	-	14,669	902	15,571
Insurance	-	-	-	-	-
Building Maintenance	-	-	5,157	-	5,157
Other Program Costs	7,490	-	21,150	-	28,640
Printing and Supplies	-	-	8,212	3,706	11,918
Total direct expenses	<u>\$ 7,490</u>	<u>\$ 5,984</u>	<u>\$ 196,501</u>	<u>\$ 56,119</u>	<u>\$ 266,094</u>
Matching Funds Transfers (In) Out	-	-	43,080	(20,000)	23,080
Total Expenses	<u>\$ 7,490</u>	<u>\$ 5,984</u>	<u>\$ 239,581</u>	<u>\$ 36,119</u>	<u>\$ 289,174</u>
Net Program income (loss)	<u>\$ 89</u>	<u>\$ 4,016</u>	<u>\$ (3,266)</u>	<u>\$ 17,737</u>	<u>\$ 18,576</u>

The accompanying notes are an integral part of the financial statements

**RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC**  
**SCHEDULE OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2016**

<u>Federal Grantor/Pass-Through/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				
<i>Passed through Bel-O-Mar Regional Council Planning Commissions</i>				
Title III B	10/1/15-9/30/16	93.044	\$ 19,201	\$ 19,201
Title III C-1	10/1/15-9/30/16	93.045	10,163	10,163
Title III C-2	10/1/15-9/30/16	93.045	23,117	23,117
Title III E	10/1/15-9/30/16	93.052	5,005	5,005
Total U.S. Department of Health and Human Services				<u>\$ 57,486</u>
Total Federal Expenditures				<u><u>\$ 57,486</u></u>

**RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC**  
**SCHEDULE OF STATE AWARDS**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2016**

<u>State Grantor/Program</u>	<u>Term of Grant</u>	<u>Award Amount</u>	<u>State Expenditures</u>
Bel-O-Mar Regional Planning Commission			
Title III B	10/1/15-9/30/16	\$ 17,945	\$ 17,945
Legislative Initiative for the Elderly	7/1/15-6/30/16	206,517	206,517
Title C-1	10/1/15-9/30/16	900	900
Title C-2	10/1/15-9/30/16	2,066	2,066
Alzheimers Respite (FAIR)	6/1/15-6/30/16	22,407	22,407
Lighthouse PCA Program	6/1/15-6/30/16	118,817	<u>118,817</u>
Total State Expenditures			<u><u>\$ 368,652</u></u>

The accompanying notes are an integral part of the financial statements

**RITCHIE COUNTY INTEGRATED FAMILY SERVICES, INC.**  
**NOTES TO THE SUPPLEMENTARY INFORMATION**  
**FOR THE YEAR ENDED SEPTEMBER 30, 2016**

**NOTE 1- BASIS OF PRESENTATION**

The accompanying Schedules of Support, Revenue and Expenses- Personal Care, Support, Revenue and Expenses- Nutrition Programs, Support, Revenue and Expenses- Transportation Program and Support, Revenue and Expenses- Other Programs include the activity of Ritchie County Integrated Family Services, Inc. and are presented on the basis of accounting prescribed by West Virginia Bureau of Senior Services' Region 1 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.