

KANAWHA VALLEY SENIOR SERVICES, INC.

**FINANCIAL STATEMENTS
WITH SUPPLEMENTAL INFORMATION**

YEARS ENDED SEPTEMBER 30, 2018 AND 2017

WITH

INDEPENDENT AUDITOR'S REPORT

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
Kanawha Valley Senior Services, Inc.
Charleston, West Virginia

Report on the Financial Statements

We have audited the accompanying financial statements of Kanawha Valley Senior Services, Inc. (KVSS), a nonprofit organization, which comprise the statements of financial position as of September 30, 2018 and 2017, and the related statements of activities and cash flows for the years 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 from 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 audits. 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. 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 entity's preparation and fair presentation of the financial statements 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 the entity'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.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of KVSS as of September 30, 2018 and 2017, 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.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The supplemental Schedule of Federal, State and Other Support, Expenditures and Changes in Net Assets on pages 18 – 19 and the Schedule of Direct State Grant Awards on page 20 are presented for purposes of additional analysis and are not a required part of the financial statements. The accompanying Schedule of Expenditures of Federal Awards, as required by Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented on page 21 for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements 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 February 20, 2019 on our consideration of KVSS'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 KVSS'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 KVSS's internal control over financial reporting and compliance.



Charleston, West Virginia
February 20, 2019

KANAWHA VALLEY SENIOR SERVICES, INC.
STATEMENTS OF FINANCIAL POSITION
SEPTEMBER 30, 2018 AND 2017

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	2018	2017
ASSETS		
Current assets		
Cash and cash equivalents	\$ 497,933	\$ 545,114
Investments	1,131,524	935,945
Client service receivables, less allowance for uncollectable accounts	238,092	221,892
Grants receivable	169,685	220,659
Other current assets	30,016	22,804
Total current assets	2,067,250	1,946,414
Property and equipment, less accumulated depreciation	1,084,429	1,115,700
Other noncurrent assets	11,521	11,235
Total noncurrent assets	1,095,950	1,126,935
Total assets	\$ 3,163,200	\$ 3,073,349
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable	\$ 96,775	\$ 66,924
Accrued liabilities	172,743	176,892
Refundable advances	107,888	72,346
Total current liabilities	377,406	316,162
Noncurrent liabilities		
Other post employment benefits	-	789,610
Total liabilities	377,406	1,105,772
Net assets		
Unrestricted	2,785,794	1,967,577
Total net assets	2,785,794	1,967,577
Total liabilities and net assets	\$ 3,163,200	\$ 3,073,349

The Accompanying Notes Are An Integral
Part Of These Financial Statements

KANAWHA VALLEY SENIOR SERVICES, INC.
STATEMENTS OF ACTIVITIES
YEARS ENDED SEPTEMBER 30, 2018 AND 2017

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	2018	2017
Changes in unrestricted net assets		
Support and revenue		
Federal support	\$ 861,815	\$ 881,494
State support	1,665,688	1,695,503
Client service revenue	826,434	909,999
Other	279,368	276,013
Total support and revenue	3,633,305	3,763,009
Expenses		
Salaries and wages	2,179,697	2,240,935
Payroll taxes and fringes	447,614	429,877
Insurance	36,002	36,289
Office expense	96,250	106,855
Program costs	78,581	87,298
Rent	-	21,076
Depreciation	123,474	111,691
Printing and publications	12,272	14,456
Travel	87,411	93,153
Equipment	450	5,194
Repairs and maintenance	32,952	35,780
Vehicles	65,726	74,005
Contractual services	116,058	104,451
Food	398,061	375,080
Miscellaneous expense	22,353	23,111
Total operating expenses	3,696,901	3,759,251
Operating income	(63,596)	3,758
Nonoperating revenue (expense)		
Change in other post employment benefits (OPEB) liability	789,610	(16,222)
Grant support for capital expenditures	92,203	103,151
Total nonoperating revenue (expense)	881,813	86,929
CHANGE IN UNRESTRICTED NET ASSETS	818,217	90,687
Net assets, beginning of year	1,967,577	1,876,890
Net assets, end of year	\$ 2,785,794	\$ 1,967,577

The Accompanying Notes Are An Integral
Part Of These Financial Statements

KANAWHA VALLEY SENIOR SERVICES, INC
STATEMENTS OF CASH FLOWS
YEARS ENDED SEPTEMBER 30, 2018 AND 2017

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	2018	2017
Cash flows from operating activities		
Change in net assets	\$ 818,217	\$ 90,687
Adjustments to reconcile change in net assets to net cash provided by operating activities		
Depreciation	123,474	111,691
Net investment (income) loss credited directly to investment account	(45,579)	(51,959)
(Gain) loss on disposal of assets	-	(700)
(Increase) decrease in assets		
Client service receivables	(16,200)	18,227
Grants receivable	50,974	(59,886)
Other current assets	(7,212)	(3,851)
Other noncurrent assets	(286)	(726)
Increase (decrease) in liabilities		
Accounts payable	29,851	21,493
Accrued liabilities	(4,149)	(3,877)
Refundable advances	35,542	(27,543)
Other post employment benefits	(789,610)	16,222
	<u>195,022</u>	<u>109,778</u>
Net cash provided by operating activities		
Cash flows from investing activities		
Purchase of investment securities	(150,000)	-
Cash purchases of property and equipment	(92,203)	(119,228)
Proceeds from disposal of assets	-	700
	<u>(242,203)</u>	<u>(118,528)</u>
Net cash used by investing activities		
Net decrease in cash and cash equivalents	(47,181)	(8,750)
Cash and cash equivalents, beginning of year	<u>545,114</u>	<u>553,864</u>
Cash and cash equivalents, end of year	\$ 497,933	\$ 545,114

The Accompanying Notes Are An Integral
Part Of These Financial Statements

KANAWHA VALLEY SENIOR SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED SEPTEMBER 30, 2018 AND 2017

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NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

NATURE OF OPERATIONS - Kanawha Valley Senior Services, Inc. (KVSS) is a nonprofit organization located in Charleston, West Virginia created to provide programs to serve the elderly of the Kanawha Valley. The primary sources of support and revenue are fees for services provided and grants.

RESTRICTED NET ASSETS - The temporarily restricted category is comprised of funds whose use has been limited by donors to a specific time period and/or purpose. The permanently restricted category is comprised of funds for which the donor has imposed restriction that they be maintained permanently. KVSS had no restricted net assets at September 30, 2018 or 2017.

UNRESTRICTED NET ASSETS - Unrestricted net assets are comprised of funds whose use is limited only to the extent that the organization's by-laws limit the activities of the organization. Contributions with donor-imposed restrictions that are met in the same year in which the contribution is recognized are reported as changes in unrestricted net assets.

USE OF 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.

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

PROPERTY AND EQUIPMENT - Property and equipment with a cost of \$1,000 or more are capitalized at cost and depreciated over the estimated useful lives of the assets. Useful lives are 3 to 7 years for office equipment and vehicles, 20 years for building improvements, and 39 years for buildings.

INCOME TAXES - KVSS is a nonprofit corporation classified under Section 501(c)(3) of the Internal Revenue Code and is exempt from income taxes derived from its nonprofit activities. The Internal Revenue Service has classified KVSS as a publicly supported organization, which is not a private foundation. Accordingly, no provision for income taxes has been recorded.

For the year ended September 30, 2018, KVSS has no material uncertain tax positions to be accounted for in the financial statements under professional standards. KVSS recognizes interest and penalties, if any, related to unrecognized tax benefits in interest expense. KVSS returns for years ending on or after September 30, 2015 remain subject to examination.

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

KANAWHA VALLEY SENIOR SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED SEPTEMBER 30, 2018 AND 2017

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NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

CLIENT SERVICE RECEIVABLES - KVSS provides service programs for eligible seniors requiring in-home health related services and transportation to specific services. Caregiver programs are also provided to those who have a family member to whom they provide care. These services are reimbursable by Medicaid based on prospectively determined per diem rates. Services billed by KVSS are subject to adjustment by Medicaid. Adjustments, if any, are recorded when they are identified. Therefore, client service receivables are reported at estimated net realizable value. Amounts are generally written off if unresolved differences between KVSS and Medicaid exceed a twelve-month period. Receivables must have Board approval prior to charging off.

ALLOWANCE FOR UNCOLLECTIBLE ACCOUNTS - KVSS has established an allowance for uncollectible accounts based on amounts charged off subsequent to September 30, 2018, and an analysis of the likelihood of collectability of the remaining accounts. The allowance for doubtful accounts as of September 30, 2018 and 2017 was \$51,837 and has been netted against client service receivables and revenue.

ADVERTISING COSTS - Advertising costs are expensed as incurred. Total advertising costs for the years ended September 30, 2018 and 2017 were \$2,007 and \$1,606, respectively.

RECLASSIFICATIONS - Certain amounts in the 2017 financial statements have been reclassified to conform with current year presentation. Such reclassifications had no effect on net assets or the change in net assets.

SUBSEQUENT EVENTS - In preparing these financial statements, KVSS has evaluated events and transactions for potential recognition or disclosure through February 20, 2019, the date the financial statements were issued.

NOTE 2 -- CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand and deposits with banking institutions in checking and savings accounts. Bank balances are insured by federal deposit insurance by the Federal Deposit Insurance Corporation (FDIC). Balances in these accounts sometimes exceed the federal deposit insurance limits; however, management believes the financial institutions to be creditworthy and believes that credit risk associated with these deposits is minimal. At September 30, 2018, the amount of cash deposits in excess of FDIC insurance was approximately \$278,000.

KANAWHA VALLEY SENIOR SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED SEPTEMBER 30, 2018 AND 2017

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NOTE 3 -- INVESTMENTS

Investments are stated at fair value and consist of the following:

	2018		
	Cost	Fair Value	Unrealized Appreciation (Depreciation)
Fixed Income:			
Cash equivalents	\$ 8,181	\$ 8,181	\$ -
Corporate bonds	634,887	625,441	(9,446)
Government agency bonds	10,000	9,927	(73)
Equity:			
Corporate stocks	292,596	375,793	83,197
Small cap growth mutual funds	7,500	7,860	360
Mid cap growth mutual funds	10,000	11,192	1,192
Small cap value mutual funds	7,500	8,910	1,410
International equities	25,000	23,711	(1,289)
Other	55,402	60,509	5,107
	<u>\$ 1,051,066</u>	<u>\$ 1,131,524</u>	<u>\$ 80,458</u>
	2017		
	Cost	Fair Value	Unrealized Appreciation (Depreciation)
Fixed Income:			
Cash equivalents	\$ 17,469	\$ 17,469	\$ -
Corporate bonds	511,427	519,879	8,452
Government agency bonds	3,324	3,406	82
Equity:			
Corporate stocks	274,798	321,718	46,920
Small cap growth mutual funds	7,500	7,150	(350)
Mid cap growth mutual funds	10,000	9,956	(44)
Small cap value mutual funds	4,500	5,424	924
International equities	15,000	15,767	767
Other	32,328	35,176	2,848
	<u>\$ 876,346</u>	<u>\$ 935,945</u>	<u>\$ 59,599</u>

Investment return is summarized as follows:

	2018	2017
Interest and dividend income	\$ 28,253	\$ 25,398
Net realized and unrealized gains	26,188	33,344
Investment fees	(8,862)	(6,783)
Net investment return	<u>\$ 45,579</u>	<u>\$ 51,959</u>

KANAWHA VALLEY SENIOR SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED SEPTEMBER 30, 2018 AND 2017

NOTE 4 -- FAIR VALUE MEASUREMENTS

Accounting standards generally accepted in the United States of America establish a hierarchy that prioritizes fair value measurements based on the types of inputs used for the various valuation techniques (market approach, income approach, and cost approach). The levels of the hierarchy are described below:

- Level 1: Observable inputs such as quoted prices in active markets for identical assets or liabilities.
- Level 2: Inputs other than quoted prices that are observable for the asset or liability, either directly or indirectly; these include quoted prices for similar assets or liabilities in active markets and quoted prices for identical or similar assets or liabilities in markets that are not active.
- Level 3: Unobservable inputs that reflect the reporting entity's own assumptions.

Fair value of assets and liabilities measured on a recurring basis at September 30, 2018 and 2017 are as follows:

<u>September 30, 2018</u>	<u>2018</u>			
	<u>Fair Value</u>	<u>Quoted Prices in Active Markets for Identical Assets/Liabilities (Level 1)</u>	<u>Significant Other Observable Inputs (Level 2)</u>	<u>Significant Unobservable Inputs (Level 3)</u>
Fixed Income:				
Cash equivalents	\$ 8,181	\$ 8,181	\$ -	\$ -
Corporate bonds	625,441	625,441	-	-
Government agency bonds	9,927	9,927	-	-
Equity:				
Corporate stocks	375,793	375,793	-	-
Small cap growth mutual funds	7,860	7,860	-	-
Mid cap growth mutual funds	11,192	11,192	-	-
Small cap value mutual funds	8,910	8,910	-	-
International equities	23,711	23,711	-	-
Other	<u>60,509</u>	<u>60,509</u>	<u>-</u>	<u>-</u>
Total investments at fair value	<u>\$ 1,131,524</u>	<u>\$ 1,131,524</u>	<u>\$ -</u>	<u>\$ -</u>

KANAWHA VALLEY SENIOR SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED SEPTEMBER 30, 2018 AND 2017

NOTE 4 -- FAIR VALUE MEASUREMENTS (Continued)

<u>September 30, 2017</u>	<u>Fair Value</u>	2017		
		Quoted Prices in Active Markets for Identical Assets/Liabilities (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Fixed Income:				
Cash equivalents	\$ 17,469	\$ 17,469	\$ -	\$ -
Corporate bonds	519,879	519,879	-	-
Government agency bonds	3,406	3,406	-	-
Equity:				
Corporate stocks	321,718	321,718	-	-
Small cap growth mutual funds	7,150	7,150	-	-
Mid cap growth mutual funds	9,956	9,956	-	-
Small cap value mutual funds	5,424	5,424	-	-
International equities	15,767	15,767	-	-
Other	<u>35,176</u>	<u>35,176</u>	<u>-</u>	<u>-</u>
Total investments at fair value	<u>\$ 935,945</u>	<u>\$ 935,945</u>	<u>\$ -</u>	<u>\$ -</u>

NOTE 5 -- PROPERTY AND EQUIPMENT

A summary of property and equipment at September 30, 2018 and 2017 is as follows:

	<u>2018</u>	<u>2017</u>
Land and land improvements	\$ 74,972	\$ 74,972
Buildings and improvements	1,482,341	1,482,341
Equipment	<u>641,794</u>	<u>565,472</u>
	2,199,107	2,122,785
Less accumulated depreciation	<u>(1,114,678)</u>	<u>(1,007,085)</u>
	<u>\$ 1,084,429</u>	<u>\$ 1,115,700</u>

Depreciation expense charged to operations totaled \$123,474 and \$111,691 for the years ended September 30, 2018 and 2017, respectively.

KANAWHA VALLEY SENIOR SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED SEPTEMBER 30, 2018 AND 2017

NOTE 6 -- FUNDRAISING

KVSS held several fundraising events during the years ended September 30, 2018 and 2017. A summary of such fundraising revenue and expense for the years ended September 30, 2018 and 2017 are as follows:

	<u>2018</u>	<u>2017</u>
Revenue	\$ 6,644	\$ 20,658
Expense	<u>(703)</u>	<u>(7,275)</u>
	<u>\$ 5,941</u>	<u>\$ 13,383</u>

NOTE 7 -- CONCENTRATIONS OF CREDIT RISK

KVSS generates a substantial portion of its revenue from Medicaid reimbursements and Title III grants. Medicaid amounts are paid on prospectively determined per diem rates, and are subject to audit and disallowance of charges based on a determination of whether the charges complied with all pertinent Medicaid regulations. If amounts are required to be repaid, such amounts will be recognized if an audit is performed and an amount can be reasonably determined.

KVSS extends credit for services provided without collateral. The mix of net receivables and revenue of its total unrestricted support and revenue at September 30, 2018 and 2017 and for the years then ended was as follows:

	<u>2018</u>	<u>2017</u>
Net receivable from:		
Medicaid	14%	14%
Title III	39%	40%
Lighthouse	23%	19%
Other	<u>24%</u>	<u>27%</u>
	<u>100%</u>	<u>100%</u>
Net revenue from:		
Medicaid	18%	19%
Title III	40%	37%
Lighthouse	22%	20%
Other	<u>20%</u>	<u>24%</u>
	<u>100%</u>	<u>100%</u>

A reduction in the level of this reimbursement and support, if this were to occur, may have a significant effect on KVSS's programs and activities.

KANAWHA VALLEY SENIOR SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED SEPTEMBER 30, 2018 AND 2017

NOTE 8 -- FUNCTIONAL EXPENSES

KVSS incurred expenses in the conduct of the following programs for the years ended September 30, 2018 and 2017:

	<u>2018</u>	<u>2017</u>
Community Care Program: KVSS provides an in-home care program, funded by the Medicaid program and the Veterans Administration that makes personal assistance available to eligible adults.	\$ 727,656	\$ 797,476
Title III Programs: Older Americans Act funds that cover social support activities including nutrition, case management, transportation, assessments, etc. KVSS also makes caregiver training available to family members providing care.	1,437,993	1,389,915
Lighthouse: KVSS provides for in-home assistance for seniors who have functional needs in their homes who do not qualify for other programs.	764,195	697,617
Transportation: KVSS provides transportation services to seniors.	299,412	300,957
Other programs that benefit senior citizens	<u>467,645</u>	<u>589,508</u>
	<u>\$ 3,696,901</u>	<u>\$ 3,775,473</u>

The above amounts include a proportionate allocation of all management and general and indirect costs, which totaled approximately \$442,000 and \$447,000 for the years ended September 30, 2018 and 2017, respectively.

NOTE 9 -- CONTINGENT LIABILITIES

KVSS's programs are generally funded from federal, state, and local sources, principal of which are programs of the U.S. Department of Health and Human Services and the U.S. Department of Agriculture. 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 reimbursement to grantor agencies for expenditures disallowed under the terms of the grants. The amount, if any, of expenditures which may be disallowed by grantor agencies cannot be determined at this time, although management believes such amounts, if any, to be immaterial.

Also, KVSS is involved in various legal actions from time to time in the ordinary course of business. Management is not currently aware of any matters, which will have a significant adverse effect on the accompanying financial statements.

**KANAWHA VALLEY SENIOR SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED SEPTEMBER 30, 2018 AND 2017**

NOTE 10 -- PENSION PLAN

KVSS sponsors a contributory defined contribution pension plan covering qualified employees. All regular, full-time employees of KVSS with at least one full year of service are eligible to participate. Under the plan employees are able to contribute up to 6% of their annual compensation to the plan, which is 100% vested with the employee. KVSS matches 200% of contributions up to 2% of employee salary and 50% of contributions that exceed 2% of salary, but do not exceed 6% of salary. Employer contributions become fully vested after four years. KVSS's contributions to the plan for the years ended September 30, 2018 and 2017, totaled \$30,097 and \$24,344, respectively.

NOTE 11 -- OTHER POST EMPLOYMENT BENEFITS

KVSS participates in the West Virginia Retiree Health Benefits Trust Fund (RHBT) to provide certain other post employment benefits (OPEB). RHBT is a cost-sharing, multiple-employer defined benefits post-employment healthcare plan administered by the West Virginia Public Employees Insurance Agency (PEIA). RHBT provides medical benefits to eligible retired employees of participating employers. Eligibility is primarily established through participation in certain defined benefit plans. RHBT issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to: West Virginia Retiree Health Benefits Trust (RHBT), 601 57th Street, SE, Suite 2, Charleston, WV 25304-2345 or <https://peia.wv.gov>.

The funded status of the RHBT plan as of the most recent actuarial valuation date, is as follows (total plan assets and accumulated benefit obligation dollar amounts in thousands):

Pension Fund	Total Plan Assets (in thousands)	Accumulated Benefit Obligation (in thousands)	Percentage Funded	Paid Contributions of KVSS		
				2018	2017	2016
RHBT	\$ 823,911	\$3,282,900	< 65%	\$ 62,691	\$ 48,977	\$42,895

All retired employees are eligible to obtain health insurance coverage through PEIA with the retired employee's premium contribution established by the Finance Board. The Finance Board has allowed retirees to obtain health insurance coverage at essentially the same premium rate as active employees with the difference between the retirees' premium contributions and the cost of providing health care to retirees subsidized by the State. It is this subsidy that has created the major portion of the OPEB unfunded accumulated benefit obligation.

For 2017, total OPEB expense consisted of amounts currently due to fund the "pay as you go" retiree subsidy and additional amounts billed to participating employers for their portion of the overall plan's Annual Required Contribution (ARC). The "pay as you go" amounts are included with fringe benefits in the accompanying Statements of Activities. The amounts billed from the RHBT for the ARC are not required to be paid by the participating employers. OPEB costs are accrued based upon invoices received from PEIA based upon actuarially determined amounts. In accordance with professional standards, such amounts billed but unpaid were recorded as expenses with a liability for the cumulative amounts billed but unpaid.

KANAWHA VALLEY SENIOR SERVICES, INC.
NOTES TO FINANCIAL STATEMENTS
YEARS ENDED SEPTEMBER 30, 2018 AND 2017

NOTE 11 -- OTHER POST EMPLOYMENT BENEFITS (Continued)

For 2018, the RHBT changed its method of accounting based on new Government Accounting Standards. In conjunction with this change, the RHBT ceased billing participating employers for their portions of the ARC, and also withdrew/forgave all prior unpaid and outstanding ARC billings. As a result, KVSS is no longer required by professional standards to record a liability for its unpaid ARC billings or for its allocated portion of the plan's unfunded accumulated benefit obligation. The amount of OPEB liability no longer required to be recorded by professional standards was \$789,610. This amount is reflected as a non-operating increase in net assets during the year ended September 30, 2018.

For 2017, the annual amount of the ARC billings is identified separately in the Statements of Activities as a non-operating decrease in net assets. Following is a summary of OPEB expense for the years ended September 30, 2018 and 2017.

	<u>2018</u>	<u>2017</u>
Current "pay as you go" amounts	\$ 62,691	\$ 48,977
Amounts billed for the ARC	<u>-</u>	<u>16,222</u>
	<u>\$ 62,691</u>	<u>\$ 65,199</u>

At September 30, 2017, the liability related to OPEB cost was \$789,610, which represented the unpaid ARC billings from RHBT. As of the year ended September 30, 2018 there were two retirees receiving these benefits.

At September 30, 2018, the unfunded accumulated benefit obligation allocated by RHBT to KVSS was \$566,446. Since all unpaid prior ARC billings have been withdrawn/forgiven, and it is not considered probable that KVSS will withdraw from the plan and be required to make any payments in excess of the "pay as you go" amounts for their allocated portion of the unfunded accumulated benefit obligation, this amount is not required to be recorded as a liability by KVSS.

The West Virginia Legislature has passed legislation to provide alternate funding sources for the RHBT/OPEB unfunded accumulated benefit obligation. In addition, the PEIA Finance Board imposed limits on the retiree subsidy currently provided for PEIA premiums for retirees. Future increases in the subsidy will be limited to no more than 3% per year. These actions are expected to ultimately fund the full accumulated benefit obligation.

SUPPLEMENTAL INFORMATION

KANAWHA VALLEY SENIOR SERVICES, INC.
Schedule of Federal, State and Other Support, Expenditures and Changes in Net Assets
Year Ended September 30, 2018

Federal Agency	U.S. Department of Health and Human Services (USDHHS)		N/A		USDHHS		N/A		N/A	
State Agency	WV Bureau of Senior Services (WVBOSS)									
Pass-Thru Grantor	WVSC Metro Area Agency on Aging					N/A				
Program Title	Title IIB Senior Citizens	Title IIC Nutrition Services	Title IID Preventive Health	Title IIE Caregiver	LIFE	Lighthouse	FAIR	State Health Insurance Assistance	Community Partnership	Transportation
Program Year	10/01/17 - 09/30/18	10/01/17 - 09/30/18	10/01/17 - 09/30/18	10/01/17 - 09/30/18	07/01/17 - 06/30/18	07/01/17 - 06/30/18	07/01/17 - 06/30/18	04/01/17 - 03/31/18		10/01/17 - 09/30/18
Federal CFDA Number	93,044	93,045	93,043	93,052				93,071/93,779		
	\$ 144,983	\$ 526,041	\$ 14,573	\$ 107,107	\$ -	\$ -	\$ -	\$ 69,111	\$ -	\$ -
Federal support	178,425	197,353	1,495	-	262,751	822,724	197,617	-	2,876	-
Client service revenue	-	-	-	-	-	-	-	-	-	16,451
Other	24,859	177,826	2,930	5,222	270	-	-	-	-	3,874
Total support and revenue	348,267	901,220	18,998	112,329	263,021	822,724	197,617	69,111	2,876	20,325
	155,092	321,824	10,042	87,839	-	548,335	148,780	21,945	-	137,826
Salary and wages	46,055	61,113	4,403	16,821	-	79,965	27,382	2,472	-	40,307
Payroll taxes and benefits	457	8,896	29	348	-	3,454	751	75	-	11,798
Insurance	2,212	16,154	90	801	6,177	538	782	300	-	4,989
Office expense	216	50,897	1,416	3,199	4,892	2,721	3,057	-	-	4,686
Program costs	3,301	445	-	25	3,012	189	25	-	-	183
Printing and publications	8,434	1,953	390	1,168	-	37,567	1,575	6,939	-	37
Travel	-	-	-	-	-	-	-	-	-	-
Non-capitalized equipment	4,370	9,151	-	-	-	-	-	-	-	450
Repairs and maintenance	-	28,814	-	-	-	-	-	-	-	36,507
Vehicle costs	-	360	-	468	11,136	345	612	-	-	1,080
Consultant/Contractual	-	398,061	-	-	-	-	-	-	-	-
Food	638	5,522	-	979	-	14	233	-	-	28
Miscellaneous	220,775	903,190	16,370	111,648	25,217	673,128	183,197	31,731	-	237,891
Total expenses	30,268	123,702	2,197	16,026	3,260	91,067	25,492	4,254	-	36,785
Allocation of indirect costs	251,043	1,026,892	18,567	127,674	28,477	764,195	208,689	35,985	-	274,676
Total expenditures	97,224	(125,672)	431	(15,345)	234,544	58,529	(11,072)	33,126	2,876	(254,351)
Support and revenue over (under) expenditures	(644)	(12,600)	-	(573)	-	-	-	-	-	(24,736)
Depreciation expense under GAAP	-	-	-	-	-	-	-	-	-	-
Other post employment benefits	13,315	78,888	-	-	-	-	-	-	-	-
Grant support for capital expenditures	(111,668)	58,840	-	39,838	(237,864)	-	-	(30,000)	-	259,218
Transfer in/(out)										
CHANGE IN NET ASSETS	\$ (1,773)	\$ (544)	\$ 431	\$ 23,920	\$ (3,320)	\$ 58,529	\$ (11,072)	\$ 3,126	\$ 2,876	\$ (19,869)

**KANAWHA VALLEY SENIOR SERVICES
SCHEDULE OF DIRECT STATE GRANT AWARDS
YEAR ENDED SEPTEMBER 30, 2018**

AWARDING AGENCY: Bureau of Senior Services

GRANT NAME	GRANT IDENTIFICATION	PERIOD AWARDED	TOTAL AWARD	FUNDS RECEIVED	FUNDS EXPENDED	UNEXPENDED FUNDS RECEIVED	GRANT BALANCE
In-Home Service Funds - Kanawha County	1H1819	7/1/17-6/30/18	\$ 921,560	\$ 921,560	\$ 921,560	\$ -	\$ -
In-Home Service Funds - Kanawha County	1H1919	7/1/18-6/30/19	935,060	230,288	230,288	-	704,772
In-Home Service Funds - Putnam County	1H1859	7/1/17-6/30/18	24,000	24,000	24,000	-	-
In-Home Service Funds - Putnam County	1H1959	7/1/18-6/30/19	40,000	6,796	6,796	-	33,204
Nutrition Grant	SC21589	7/1/15-6/30/16	20,000	12,905	12,905	-	7,095
Tiskelwah Center / Clendenin	21795	7/1/16-6/30/17	18,500	8,500	8,500	-	10,000
Connecting the DOTS	MPDOTS1702	1/1/17-12/31/17	5,000	5,000	4,736	264	-
Connecting the DOTS	MPDOTS1812	3/1/18-12/31/18	5,000	5,000	-	5,000	-

KANAWHA VALLEY SENIOR SERVICES, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED SEPTEMBER 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
U.S. Department of Health and Human Services				
Passed through WVSC Metro Area Agency on Aging				
Aging Cluster				
Special Programs for the Aging - Title III, Part B Grants for				
Supportive Services and Senior Centers	93.044	21836	\$ 144,983	\$ -
Special Programs for the Aging - Title III, Part C Nutrition Services	93.045	N/A	418,876	-
Nutrition Services Incentive Program	93.053	N/A	107,165	-
Aging cluster total			<u>671,024</u>	<u>-</u>
Special Programs for the Aging - Title III, Part D Disease Prevention and Health Promotion Services				
	93.043	21836	14,573	-
National Family Caregiver Support, Title III, Part E				
	93.052	21836	107,107	-
Passed through WV Bureau of Senior Services				
Medicare Enrollment Assistance Program				
	93.071	MIPPA1819	30,000	-
Centers for Medicare and Medicaid Services				
(CMS) Research, Demonstrations and Evaluations				
	93.779	SHIP1812/SHIP1912 /SMP1812	39,111	-
Total for U.S. Department of Health and Human Services			<u>861,815</u>	<u>-</u>
Total Expenditures of Federal Awards			<u>\$ 861,815</u>	<u>\$ -</u>

KANAWHA VALLEY SENIOR SERVICES, INC.
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED SEPTEMBER 30, 2018

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NOTE 1 -- BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of KVSS under programs of the Federal government for the year ended September 30, 2018. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of KVSS, it is not intended to and does not present the financial position and changes in net position of KVSS.

NOTE 2 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 -- INDIRECT COST RATE

KVSS has not elected to use the 10% de minimis indirect cost rate allowed under Section 200.414 of the Uniform Guidance.

**KANAWHA VALLEY SENIOR SERVICES, INC.
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
YEAR ENDED SEPTEMBER 30, 2018**

Program	Findings/Noncompliance	Questioned Cost
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There were no prior year audit findings.

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
Kanawha Valley Senior Services, Inc.
Charleston, 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 *Governmental Auditing Standards* issued by the Comptroller General of the United States, the financial statements of Kanawha Valley Senior Services, Inc. (KVSS), which comprise the statement of financial position as of September 30, 2018, and the related statements of activities and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated February 20, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered KVSS'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 KVSS's internal control. Accordingly, we do not express an opinion on the effectiveness of KVSS'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 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 may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether KVSS'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 KVSS's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering KVSS's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Charleston, West Virginia
February 20, 2019

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON
INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM GUIDANCE

The Board of Directors
Kanawha Valley Senior Services, Inc.
Charleston, West Virginia

Report on Compliance for Each Major Federal Program

We have audited Kanawha Valley Senior Services, Inc.'s (KVSS's) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of KVSS's major federal programs for the year ended September 30, 2018. KVSS's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of KVSS's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about KVSS's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of KVSS's compliance.

Opinion on Each Major Federal Program

In our opinion, KVSS complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2018.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2018-001. Our opinion on each major federal program is not modified with respect to these matters.

KVSS's response to the noncompliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. KVSS's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of KVSS is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered KVSS's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness KVSS's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we did identify certain deficiencies in internal control over compliance, described in the accompanying schedule of findings and questioned costs as item 2018-001, that we consider to be significant deficiencies.

KVSS's response to the internal control over compliance finding identified in our audit is described in the accompanying schedule of findings and questioned costs. KVSS's response was not subjected to the auditing procedures applied in the audit of compliance and accordingly, we express no opinion on the response.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

A handwritten signature in cursive script that reads "Scittle & Stalaker, PLLC".

Charleston, West Virginia

February 20, 2019

KANAWHA VALLEY SENIOR SERVICES, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2018

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued on whether the financial statements audited were prepared in accordance with GAAP

Unmodified Opinion

Internal control over financial reporting:

Material weakness(es) identified?

 yes X no

Significant deficiency(ies) identified?

 yes X none reported

Noncompliance material to financial statements noted?

 yes X no

Federal Awards

Internal control over major programs:

Material weakness(es) identified?

 yes X no

Significant deficiency(ies) identified?

 X yes none reported

Type of auditor's report issued on compliance for major federal programs:

Unmodified Opinion

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?

 X yes no

Identification of major federal programs:

CFDA Number

Name of Federal Program or Cluster

93.044/93.045/93.053

Aging Cluster

Dollar threshold used to distinguish between Type A and Type B programs:

\$750,000

Auditee qualified as low-risk auditee?

 X yes no

**KANAWHA VALLEY SENIOR SERVICES, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2018**

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SECTION II

FINANCIAL STATEMENT

FINDINGS SECTION

None

**KANAWHA VALLEY SENIOR SERVICES, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2018**

SECTION III

FEDERAL AWARD FINDINGS
AND QUESTIONED COSTS SECTION

**KANAWHA VALLEY SENIOR SERVICES, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED SEPTEMBER 30, 2018**

2018-001 - REPORTING

Federal Program Information:	Federal Agency and Program Name	CFDA#
	U.S. Department of Health and Human Services Aging Cluster	93.044/93.045/ 93.053

Criteria: 2 CFR 200.303(a) requires that Kanawha Valley Senior Services (KVSS) must “(a) establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in “Standards for Internal Control in the Federal Government” issued by the comptroller General of the United States or the “Internal Control Integrated Framework”, issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).”

Per 29 CFR section 97.20(b)(2), “Grantees and subgrantees must maintain records which adequately identify the source and application of funds provided for financially-assisted activities. These records must contain information pertaining to grant or subgrant awards and authorizations, obligations, unobligated balances, assets, liabilities, outlays or expenditures, and income”

Condition: Certain expenditure line items on the Title IIIB, D, and E Final Provider Report and the Annual Program Expenditures Report did not agree to the supporting documentation provided. Management indicated that the Title IIIB and Title IIIC reports were reviewed prior to submission to Metro AAA, however, the review and approval of reports was not documented.

Questioned Costs: N/A

Context: Total federal expenditures for the Aging Cluster were \$671,024 for the year ended September 30, 2018.

Cause: The internal controls in place over the reporting process are not adequate to prevent errors in the reports.

Effect: KVSS is not in compliance with the federal rules and regulations regarding reporting. Reports could be filed with errors or lack of supporting documentation and not be identified by management.

Recommendation: We recommend that KVSS revisit controls over the report submission process. At a minimum, such controls should include a documented review and approval process that ensures reported amounts agree with supporting documentation. We recommend that the review be performed by an individual independent of the data entry process. Additionally, management should maintain supporting documentation for the amounts reported in the reports.

Views of Responsible Officials and Planned Corrective Actions: See corrective action plan.



Kanawha Valley Senior Services, Inc.
2428 Kanawha Boulevard, East
Charleston, WV 25311
(304)348-0707 Fax (304) 348-6432

Corrective Action Plan

February 20, 2019

U.S. Department of Health and Human Services

Kanawha Valley Senior Services, Inc. respectfully submits the following corrective action plan for the year ended September 30, 2018.

Name and address of independent public accounting firm: Suttle & Stalnaker, PLLC, 1411 Virginia Street, East, Suite 100, Charleston, WV 25301

Audit Period: Year ended September 30, 2018

The findings from the February 20, 2019 schedule of findings and questioned costs are discussed below. The findings are numbered consistently with the number assigned in the schedule.

FINDINGS-FEDERAL AWARD FINDINGS

U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES

2018-001 REPORTING

Recommendation:

We recommend that KVSS revisit controls over the report submission process. At a minimum, such controls should include a documented review and approval process that ensures reported amounts agree with supporting documentation. We recommend that the review be performed by an individual independent of the data entry process. Additionally, management should maintain supporting documentation for the amounts reported in the reports.

Action taken:

The report submission process has been reviewed and controls have been implemented to ensure that going forward supporting documentation agrees with the amounts being reported and that this documentation is filed and kept with the report. The report will also be reviewed by a staff member who is not a part of the data entry process.

If the U.S. Department of Health and Human Services has questions regarding this plan, please call Vicky Foster, Finance Manager at 304-348-0707.

Sincerely,

A handwritten signature in blue ink that reads "Vicky Foster".

Vicky Foster
Finance Manager