



CODA MOUNTAIN ACADEMY, INC.
SCHEDULE OF WEST VIRGINIA STATE GRANTS
FOR THE GRANT PERIOD ENDING JUNE 30, 2017



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INDEPENDENT ACCOUNTANT'S REPORT

To the Board of Directors
CODA Mountain Academy, Inc.
Fayetteville, West Virginia

We have examined management's assertion that the Schedule of West Virginia State Grants of CODA Mountain Academy, Inc., for the year ended June 30, 2017, properly reflects grant activity and that the grant funds reported as disbursed on the Schedule of West Virginia State Grants were made for the purposes intended when the grants were made. CODA Mountain Academy, Inc. management is responsible for the assertion and the Schedule of West Virginia State Grants. Our responsibility is to express an opinion on management's assertion based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about management's assertion. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We believe the examination we have performed provides a reasonable basis for our opinion.

In our opinion, management's assertion that grant funds reported as disbursed on the Schedule of West Virginia State Grants for the year ended June 30, 2017, were made for the purposes intended when the grants were made is fairly stated, in all material respects.

Gray, Griffith & Mays, a.c.

September 10, 2020



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P. O. Box 615 · Fayetteville, WV · 25840

Esther Morey *Executive Director*: (304) 663-6688

September 10, 2020

Gray, Griffith & Mays, a.c.

Suite 400

707 Virginia Street, East

Charleston, West Virginia 25301

The following Schedule of West Virginia State Grants for the year ended June 30, 2017, represents a summary of West Virginia Grants activity for the period. It is management's assertion the disbursements of these funds were for the purposes intended when the grants were made.

A handwritten signature in blue ink that reads "Esther Morey". The signature is written in a cursive style and is positioned above a horizontal line.

Signature/Title

CODA MOUNTAIN ACADEMY, Inc.
SCHEDULE OF WEST VIRGINIA STATE GRANTS
For the Year Ended June 30, 2017

<u>Granting Agency</u>	<u>Grant Number</u>	<u>Balance at Beginning of Year</u>	<u>Amount Received</u>	<u>Amount Disbursed</u>	<u>Balance at End of Year</u>
West Virginia Department of Health & Human Services:					
Passed through the Bureau for Behavioral Health and Health Facilities:					
Alternative interventions; children's mental health	G170525	<u>-</u>	<u>\$149,961.36</u>	<u>\$ 149,961.36</u>	<u>-</u>
Total		<u>\$ -</u>	<u>\$149,961.36</u>	<u>\$ 149,961.36</u>	<u>\$ -</u>

See accompanying management's assertion and independent accountant's report.

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For the Year Ended June 30, 2017

<u>Findings and Questioned Costs</u>		<u>Questioned Costs</u>
2017-1	During our examination of expenditures for grant #170525 alternative interventions for childrens' mental health, we could not substantiate through supporting documentations all of the contractual costs reported on the Sworn Statement of Expenditures.	<u>\$ 34,400.01</u>
		<u><u>\$ 34,400.01</u></u>

See accompanying management's assertion and independent accountant's report.