



Certified Public Accountants, A.C.

**PRIDE COMMUNITY SERVICES, INC.
LOGAN COUNTY
SINGLE AUDIT
FOR THE YEARS ENDED DECEMBER 31, 2020 and 2019**

313 Second St.
Marietta, OH 45750
740 373 0056

1907 Grand Central Ave.
Vienna, WV 26105
304 422 2203

150 W. Main St., #A
St. Clairsville, OH 43950
740 695 1569

1310 Market St., #300
Wheeling, WV 26003
304 232 1358

749 Wheeling Ave., #300
Cambridge, OH 43725
740 435 3417

www.perrycpas.com

PRIDE COMMUNITY SERVICES, INC

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313 Second St.
Marietta, OH 45750
740.373.0056

1907 Grand Central Ave.
Vienna, WV 26105
304.422.2203

150 West Main St.
St. Clairsville, OH 43950
740.695.1569

1310 Market Street, Suite 300
Wheeling, WV 26003
304.232.1358

749 Wheeling Ave., Suite 300
Cambridge, OH 43725
740.435.3417

INDEPENDENT AUDITOR'S REPORT

July 26, 2021

Pride Community Services, Inc.
699 Stratton Street, PO Box 1346
Logan, WV 25601

To the Board of Directors:

Report on the Financial Statements

We have audited the accompanying financial statements of **Pride Community Services, Inc.** (a nonprofit organization) (PRIDE), which comprise the statements of financial position as of December 31, 2020 and 2019, and the related statements of activities, functional expenses 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 PRIDE'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 PRIDE'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.

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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 PRIDE as of December 31, 2020 and 2019, 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.

Emphasis of Matter

As discussed in Note 11 to the financial statements, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of PRIDE. We did not modify our opinion regarding this matter.

Other Matters

Supplementary and Other Information

Our audit was conducted to opine on PRIDE's financial statements taken as a whole. The accompanying supplementary information shown on pages 15-27 is presented for purposes of additional analysis and is not a required part of the financial statements. The Schedule of Expenditures of Federal Awards presents additional analysis as required by Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and is not a required part of the financial statements.

The statements and schedules are management's responsibility and derive from and relate directly to the underlying accounting and other records used to prepare the financial statements. We subjected these statements and schedules to the auditing procedures applied in the audit of the financial statements. We also applied certain additional procedures, including comparing and reconciling statements and schedules directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves in accordance with auditing standards generally accepted in the United States of America. In our opinion, these statements and schedules are fairly stated in all material respects in relation to the financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 26, 2021, on our consideration of PRIDE'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. That report describes the scope of our internal control testing 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 PRIDE's internal control over financial reporting and compliance.



Perry & Associates
Certified Public Accountants, A.C.
Marietta, Ohio

**PRIDE COMMUNITY SERVICES, INC.
STATEMENTS OF FINANCIAL POSITION
AS OF DECEMBER 31, 2020 AND 2019**

ASSETS

	<u>2020</u>	<u>2019</u>
CURRENT ASSETS:		
Cash and Cash Equivalents	\$ 391,559	\$ 602,404
Grants Receivable	599,700	754,264
Other Receivables	18,000	22,125
Prepaid Expenses	24,966	40,418
Total Current Assets	<u>1,034,225</u>	<u>1,419,211</u>
PROPERTY AND EQUIPMENT:		
HOME Program Housing Inventory	129,355	129,355
Property and Equipment, Net of Accumulated Depreciation	<u>1,851,364</u>	<u>1,246,703</u>
Total Property and Equipment	<u>1,980,719</u>	<u>1,376,058</u>
TOTAL ASSETS	<u><u>\$ 3,014,944</u></u>	<u><u>\$ 2,795,269</u></u>

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES:		
Accounts Payable	\$ 95,089	\$ 240,143
Accrued Salaries and Benefits	194,266	156,571
Deferred Revenue	147,781	441,037
Total Current Liabilities	<u>437,136</u>	<u>837,751</u>
TOTAL LIABILITIES	<u>437,136</u>	<u>837,751</u>
NET ASSETS:		
Net Assets Without Donor Restriction	<u>2,577,808</u>	<u>1,957,518</u>
Total Net Assets	<u>2,577,808</u>	<u>1,957,518</u>
TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 3,014,944</u></u>	<u><u>\$ 2,795,269</u></u>

The notes to the financial statements are an integral part of this statement.

PRIDE COMMUNITY SERVICES, INC.
STATEMENTS OF ACTIVITIES
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

	2020	2019
SUPPORT AND REVENUE WITHOUT DONOR RESTRICTION		
Grant Revenue	\$ 5,592,229	\$ 5,314,431
In-Kind Matching Contributions	637,364	818,166
Food Reimbursements	20,817	32,802
Program Income	15,473	17,412
Client Service Revenue	401,938	412,052
Other Income	755,787	432,069
Total Support and Revenue Without Donor Restriction	7,423,608	7,026,932
EXPENSES AND LOSSES:		
Salaries and Wages	2,432,811	2,197,852
Fringe Benefits	844,000	725,119
In-Kind Labor and Expenses	637,364	818,166
Consumable Supplies	443,873	771,252
Travel	11,270	7,753
Training	123,508	203,599
Repairs and Maintenance	206,652	172,338
Contractual and Consultants	827,464	1,182,149
Telephone and Utilities	157,183	133,704
Operating Expenses	65,623	74,174
Insurance	189,369	158,083
Occupancy	6,900	7,400
Transportation	24,321	39,379
Meal Costs	313,497	261,797
Depreciation Expense	194,572	172,587
Emergency Services	157,644	70,397
Other Expenses	92,896	74,797
Total Expenses	6,728,947	7,070,546
Loss on Disposal of Fixed Assets	74,371	63,188
Total Expenses and Losses	6,803,318	7,133,734
CHANGE IN NET ASSETS	620,290	(106,802)
NET ASSETS AT BEGINNING OF YEAR	1,957,518	2,064,320
NET ASSETS AT END OF YEAR	\$ 2,577,808	\$ 1,957,518

The notes to the financial statements are an integral part of this statement.

**PRIDE COMMUNITY SERVICES, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2020**

	<u>Program Services</u>	<u>General & Administrative</u>	<u>Total</u>
EXPENSES:			
Salaries and Wages	\$ 2,142,237	\$ 290,574	\$ 2,432,811
Fringe Benefits	702,915	141,085	844,000
In-Kind Labor and Expenses	637,364	-	637,364
Consumable Supplies	431,743	12,130	443,873
Travel	11,057	213	11,270
Training	122,713	795	123,508
Repairs and Maintenance	196,320	10,332	206,652
Contractual and Consultants	804,007	23,457	827,464
Telephone and Utilities	141,770	15,413	157,183
Operating Expenses	58,286	7,337	65,623
Insurance	173,131	16,238	189,369
Occupancy	6,900	-	6,900
Transportation	24,321	-	24,321
Meal Costs	313,156	341	313,497
Emergency Services	157,644	-	157,644
Other Expenses	92,574	322	92,896
	<u>6,016,138</u>	<u>518,237</u>	<u>6,534,375</u>
Total Expenses Before Depreciation			
Depreciation Expense	194,572	-	194,572
	<u>6,210,710</u>	<u>518,237</u>	<u>6,728,947</u>
Total Expenses			

The notes to the financial statements are an integral part of this statement.

**PRIDE COMMUNITY SERVICES, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2019**

	<u>Program Services</u>	<u>General & Administrative</u>	<u>Total</u>
EXPENSES:			
Salaries and Wages	\$ 1,917,924	\$ 279,928	\$ 2,197,852
Fringe Benefits	613,765	111,354	725,119
In-Kind Labor and Expenses	818,166	-	818,166
Consumable Supplies	745,093	26,159	771,252
Travel	7,608	145	7,753
Training	202,594	1,005	203,599
Repairs and Maintenance	165,622	6,716	172,338
Contractual and Consultants	1,166,154	15,995	1,182,149
Telephone and Utilities	121,857	11,847	133,704
Operating Expenses	67,556	6,618	74,174
Insurance	158,083	-	158,083
Occupancy	7,400	-	7,400
Transportation	39,342	37	39,379
Meal Costs	261,715	82	261,797
Emergency Services	70,397	-	70,397
Other Expenses	74,288	509	74,797
	<u>6,437,564</u>	<u>460,395</u>	<u>6,897,959</u>
Total Expenses Before Depreciation			
Depreciation Expense	<u>172,587</u>	<u>-</u>	<u>172,587</u>
Total Expenses	<u>\$ 6,610,151</u>	<u>\$ 460,395</u>	<u>\$ 7,070,546</u>

The notes to the financial statements are an integral part of this statement.

PRIDE COMMUNITY SERVICES, INC.
STATEMENTS OF CASH FLOWS
FOR THE YEARS ENDED DECEMBER 31, 2020 AND 2019

	<u>2020</u>	<u>2019</u>
Cash Flows from Operating Activities:		
Change in Net Assets	\$ 620,290	\$ (106,802)
Adjustments to Reconcile Changes in Net Assets to Net Cash		
Provided by (Used in) Operating Activities		
(Gain) / Loss on Disposal of Capital Assets	74,371	63,188
Depreciation	194,572	172,587
(Increase) Decrease in Operating Assets		
Grants Receivable	154,564	(179,493)
Accounts Receivable	4,125	(22,125)
Prepaid Expenses	15,452	(16,735)
Increase (Decrease) in Operating Liabilities:		
Accounts Payable	(145,054)	208,270
Accrued Payroll	37,695	(5,021)
Deferred Revenue	(293,256)	29,826
Net Cash Provided by (Used in) Operating Activities	<u>662,759</u>	<u>143,695</u>
Cash Flows from Investing Activities:		
Proceeds from Sales of HOME Program Houses	-	129,355
Purchase of Property and Equipment	<u>(873,604)</u>	<u>(130,832)</u>
Net Cash Provided by (Used in) Investing Activities	<u>(873,604)</u>	<u>(1,477)</u>
Net Increase (Decrease in) Cash and Cash Equivalents	(210,845)	142,218
Cash and Cash Equivalents, Beginning of Year	<u>602,404</u>	<u>460,186</u>
Cash and Cash Equivalents, End of Year	<u>\$ 391,559</u>	<u>\$ 602,404</u>

The notes to the financial statements are an integral part of this statement.

PRIDE COMMUNITY SERVICES, INC.
NOTES TO THE FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2020 AND 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Nature of Operations

PRIDE Community Services, Inc. (PRIDE) is a nonprofit community action agency located in Logan, West Virginia created to provide services to low-income individuals, families and the elderly in Logan County, West Virginia. The organization is funded primarily through grants and other agreements with the federal and state government.

B. Net Assets

PRIDE reports information regarding its financial position and activities according to two classes of net assets: net assets without donor restriction and net assets with donor restriction.

Net Assets Without Donor Restriction - Net assets that are not subject to donor-imposed stipulations.

Net Assets With Donor Restriction - Net assets whose use is limited by donor-imposed time and/or purpose restrictions.

Net assets with voluntary designations by the governing board of the organization are considered to be without donor restriction under the guidelines of FASB ASC 958-205-45-2.

C. 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.

D. 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. Use of this cash is restricted to the purposes of the grant contribution. Unrestricted grants and contributions are recorded as revenue in the period received.

E. Property and Equipment

Property and equipment with a cost of \$1,000 or more are capitalized at cost and depreciated using the straight-line method over the estimated useful lives of the assets. Useful lives are 30 to 39 years for buildings, 15 years for land improvements, and 4 to 7 years for office equipment and vehicles.

F. Contributed Services and Space

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 that are recognized are valued at the estimated cost that would be incurred by PRIDE to purchase similar services. Donated space is valued at the estimated fair rental value.

PRIDE COMMUNITY SERVICES, INC.
NOTES TO THE FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2020 AND 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

G. Contributions

Contribution income is recognized in the period in which PRIDE received with or without donor restrictions or unconditional promises of future donation. Contribution income shall be classified as increases in net assets with or without donor restricted based on the existence or absence of such restrictions. Unconditional promises to give that are to be collected within one year shall be recorded at fair value, less any reserve for uncollectible promises, as estimated by management. Unconditional promises to give that are collectible in excess of one year are recorded at their discounted net present value.

H. Income Taxes

PRIDE 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. For the year ended December 31, 2020, management believes that PRIDE has no material uncertain tax positions to be accounted for in the financial statements. As of December 31, 2020, tax years ending on or after December 31, 2018 remain subject to examination.

I. Cash and Cash Equivalents

For purpose of the statement of cash flows, the organization considers all unrestricted highly liquid investments with an original maturity of three months or less to be cash equivalents.

J. Inventory

Weatherization inventory is considered immaterial and, therefore, is charged to expense in the period during which it is purchased instead of being recognized as an asset and being expensed as it is used. Inventory for the HOME program is recognized as an asset and is expensed as it is used. Inventory cost is calculated using the average cost method. Inventory is valued at the lower of cost or market.

K. Functional Allocation of Expenses

PRIDE tracks revenues and expenses by grant program in its accounting system. An indirect cost rate of 18.5% of salaries, fringe benefits, and other expenses is applied to all grant programs and allocated to an indirect cost code. Utilities are allocated to the indirect cost code based on square footage. General and administrative expenses on the statement of functional expenses are derived from the amounts posted to the indirect cost code.

L. Advertising Costs

Advertising costs are expensed as incurred.

M. Subsequent Events

In preparing these financial statements, PRIDE has evaluated events and transactions for potential recognition or disclosure through May 4, 2021, the date the financial statements were issued.

PRIDE COMMUNITY SERVICES, INC.
NOTES TO THE FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2020 AND 2019

2. CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand and deposits with banking institutions in checking 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. Management also obtains collateral for amounts in excess of FDIC limits. At December 31, 2020, the amount of cash in banks covered by either FDIC insurance or collateral was \$555,516.

3. PROPERTY AND EQUIPMENT

A summary of property and equipment at December 31, 2020 and 2019 is as follows:

	2020	2019
Land	\$ 378,614	\$ 399,621
Land Improvements	121,162	121,162
Buildings	1,067,608	626,561
Vehicles and Equipment	1,794,530	1,683,192
	3,361,914	2,830,536
Less: Accumulated Depreciation	(1,510,550)	(1,583,833)
Property and Equipment	\$ 1,851,364	\$ 1,246,703

4. DEFERRED REVENUE

Deferred revenue is comprised of funds received for services to be provided pursuant to a collaborative agreement between PRIDE and the Logan County Board of Education. On an annual basis, the Logan County Board of Education calculates an amount to be paid in ten monthly installments. These funds can be used to pay costs to enhance or supplement the Head Start program. Amounts not yet spent to enhance or supplement the Head Start program at December 31, 2020 and 2019 were \$88,799 and \$432,108 respectively.

5. CONCENTRATIONS OF CREDIT RISK

PRIDE provides various services to the elderly and low-income individuals on a third-party reimbursement basis. PRIDE bills the various funding sources in accordance with contractual agreements without requiring collateral or any other security. Grants and other receivables have been adjusted for all known uncollectible accounts. An allowance for bad debts has not been set up as the amount is not considered material.

6. CONTINGENT LIABILITIES

PRIDE'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, or expenditures which may be disallowed by grantor agencies cannot be determined at this time.

PRIDE COMMUNITY SERVICES, INC.
NOTES TO THE FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2020 AND 2019

7. DONATED SERVICES AND OTHER

During 2020 and 2019, PRIDE received donated services from unpaid volunteers, the use of facilities without charge and other donated items. Such amounts have been recorded as revenue and expenses by the following programs in the accompanying financial statements:

	2020			
	Volunteer Labor	Use of Facilities	Other	Total
Head Start	\$ 19,348	\$ -	\$ 428,519	\$ 447,867
Title IIIB	-	-	6,802	6,802
Title III-C1	12,238	5,875	-	18,113
Title III-C2	4,642	12,485	-	17,127
Title IIID	-	-	645	645
Title IIIE	-	-	8,036	8,036
BuildJobs Initiative	111,128	9,720	17,926	138,774
Total	\$ 147,356	\$ 28,080	\$ 461,928	\$ 637,364

	2019			
	Volunteer Labor	Use of Facilities	Other	Total
Unrestricted	\$ -	\$ -	\$ 1,628	\$ 1,628
Head Start	128,547	-	399,168	527,715
Title IIIB	-	-	6,893	6,893
Title III-C1	15,687	-	3,454	19,141
Title III-C2	-	15,244	-	15,244
Title IIID	-	-	645	645
Title IIIE	106	-	9,905	10,011
BuildJobs Initiative	181,486	18,720	36,683	236,889
Total	\$ 325,826	\$ 33,964	\$ 458,376	\$ 818,166

8. HOME PROGRAM

PRIDE has been certified as a Community Housing Development Organization (CHDO) by the West Virginia Housing Development Fund (WVHDF) under the state HOME Investment Partnerships Program (HOME Program). PRIDE has entered into a HOME Program agreement with the WVHDF that provides funds to PRIDE in the form of deferred payment loans to be used for the construction of homes. The loans are secured by a deed of trust and a lien on the constructed homes. Loans only have to be repaid if PRIDE fails to provide affordable housing to low-income families in accordance with the HOME Program regulations. Loans payable to WVHDF in 2020 and 2019 totaled \$0.

PRIDE COMMUNITY SERVICES, INC.
NOTES TO THE FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2020 AND 2019

8. HOME PROGRAM

Upon completion of constructed homes, PRIDE must sell the homes to qualified low-income buyers. The buyers borrow a portion of the home purchase price from a third-party lender, and PRIDE makes a loan for the remaining portion. Under the provisions of PRIDE's loan to the homeowner, if the new homeowner maintains the unit as his or her residence for a predetermined period of time (10 to 15 years), none of the loan proceeds will be required to be paid back to PRIDE. However, if the home is sold prior to the end of that predetermined period of time, PRIDE will receive from the sales proceeds a prorated portion of the original loan amount. PRIDE has a second deed of trust, which grants a security interest in the residences sold. These loans are accounted for as program subsidy expense by PRIDE at the time the loan is made. Since the full loan is immediately expensed or will be paid back to PRIDE from sales proceeds, no receivable or allowance for uncollectible loans is recorded. If any amounts are subsequently collected from these loans, they would be accounted for as additions to net assets with donor restriction at that time.

Upon sale of the homes to qualified buyers, revenue is recognized for the full amount of the WVHDF loan relieved. Cash proceeds received by PRIDE from initial home sales are recorded as additions to net assets with donor restriction. According to the terms of the HOME Program, PRIDE must use the sales proceeds from a house constructed using the original program funds to construct another house that must be sold to a qualified buyer under the loan program described above. The sale of this second house satisfies the donor stipulation, and the sales proceeds become unrestricted revenue to PRIDE. One house was sold during the year ended December 31, 2019.

HOME Program housing inventory represents partially or fully completed houses that will be sold to qualified buyers under the program. Initial houses are constructed using original program funds from WVHDF. Second houses are constructed using sales proceeds from initial houses. Housing inventory is comprised of the following:

	2020	2019
Housing Inventory - Second Houses	\$ 129,355	\$ 129,355
	\$ 129,355	\$ 129,355

9. LIQUIDITY AND AVAILABILITY OF FINANCIAL RESOURCES

PRIDE has \$1,009,259 of financial assets available within one year of the balance sheet date to meet cash needs for general expenditure consisting of cash of \$391,559, grants receivable of \$599,700, and other receivables of \$18,000. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the balance sheet date. The grants receivable are subject to implied time restrictions but are expected to be collected within one year.

PRIDE has a goal to maintain financial assets, which consist of cash and receivables, on hand to meet 60 days of normal operating expenses. PRIDE has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

PRIDE COMMUNITY SERVICES, INC.
NOTES TO THE FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2020 AND 2019

10. FUNCTIONAL EXPENSES

Expenses of the Center are categorized by functional classification as follows:

	<u>2020</u>	<u>2019</u>
Program	\$ 6,210,710	\$ 6,610,151
Management and General	518,237	460,395
	<u>\$ 6,728,947</u>	<u>\$ 7,070,546</u>

Program expenses are those incurred by PRIDE while serving its purpose to provide services to low-income individuals, families and the elderly in Logan County, West Virginia. The remaining expenses that relate to the overall direction of PRIDE and are not identifiable with a particular program have been reported as management and general.

11. SUBSEQUENT EVENTS

PRIDE evaluated subsequent events and transactions that occurred after the date of the statement of financial position – cash basis up to the date that the financial statements were issued. Management is currently evaluating the impact of the COVID-19 pandemic on the industry and has concluded that while it is reasonably possible that the virus could have a negative effect on PRIDE’s financial position and/or the results of its operations, the specific impact is not readily determinable as of the date of these financial statements. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

Supplementary Information

**PRIDE COMMUNITY SERVICES, INC.
SUMMARY SCHEDULE OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2020**

<u>Grantor Name/Program Title</u>	<u>Grant/Fund Account Number</u>	<u>Award Amount</u>	<u>Receivable (Refundable) 12/31/19</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Receivable (Refundable) 12/31/20</u>
WVSC Metro Area Agency on Aging						
Title IIIB Senior Services	22036	\$ 31,890	\$ -	\$ 12,236	\$ 12,236	\$ -
Title IIIB Senior Services	22136	31,890	-	17,040	17,040	-
Title IIIC-1 Nutrition Services - Congregate Meals	22036	44,998	1,191	24,348	24,348	1,191
Title IIIC-1 Nutrition Services - Congregate Meals	22136	23,474	-	-	1,955	1,955
Title IIIC-2 Nutrition Services - Home Delivered Meals	22036	44,999	1,943	107,436	115,086	9,593
Title IIIC-2 Nutrition Services - Home Delivered Meals	22136	79,253	250	31,441	34,831	3,640
Title IIID Health Services	22036	221	-	17	17	-
Title IIID Health Services	22136	221	-	221	221	-
Legislative Initiatives for the Elderly - LIFE	22003	183,434	4,526	91,719	91,719	4,526
Legislative Initiatives for the Elderly - LIFE	22103	183,434	1,641	105,719	108,553	4,475
WV Bureau of Senior Services						
In Home Service Funds	IH2021	209,063	-	100,960	100,960	-
In Home Service Funds	IH2121	172,000	4,551	67,380	67,967	5,138

PRIDE COMMUNITY SERVICES, INC.
SCHEDULE OF FEDERAL, STATE, AND OTHER SUPPORT, EXPENDITURES, AND CHANGES IN NET ASSETS
YEAR ENDED DECEMBER 31, 2020

Federal Grantor	Federal Financial Assistance									
	Department of Health and Human Services						DHHS/Energy		Education	
	Pass-Thru Grantor	WVSC Metro Area Agency on Aging					Office of Economic Opportunity		Bureau for Children and Families	Appalachian Regional Commission
Program Title		Head Start/ USDA	Title IIIB Senior Citizens	Title IIIC-1 Nutrition Services	Title IIIC-2 Nutrition Services	Title IIID Preventative Health	Title IIIE Caregiver	CSBG	Weatherization	CACFP
<u>Support and Revenue</u>										
Grant Revenue	\$ 2,387,055	\$ 71,213	\$ 25,811	\$ 386,529	\$ 3,843	\$ 29,507	\$ 493,796	\$ 1,279,199	\$ 80,884	\$ 212,087
In-Kind Contributions	447,867	6,802	18,113	17,127	645	8,036	-	-	-	138,773
Food Reimbursements	20,817	-	-	-	-	-	-	-	-	-
Program Income	-	-	274	47	-	-	-	-	-	-
Other Income	534,613	-	3,750	3,384	-	-	-	1,000	-	96,870
Total Support and Revenue	3,390,352	78,015	47,948	407,087	4,488	37,543	493,796	1,280,199	80,884	447,730
<u>Expenditures</u>										
Salaries and Wages	940,087	43,814	17,078	69,550	558	19,857	166,658	282,723	9,268	38,113
Fringe Benefits	330,206	9,355	5,704	20,280	171	4,372	51,891	116,491	1,689	19,736
In-Kind Labor and Expenses	447,868	6,802	18,113	17,127	645	8,036	-	-	-	138,773
Consumable Supplies and Equipment	20,717	-	6,192	20,144	-	594	64,835	241,852	1,361	51,369
Travel	2,539	-	-	-	-	-	763	-	-	6,567
Training	49,415	-	-	-	-	-	5,937	-	149	65,850
Repairs and Maintenance	135,899	-	240	392	-	-	19,821	11,781	-	(49)
Contractual and Consultants	282,978	-	-	-	-	-	5,050	499,817	-	-
Telephone and Utilities	63,957	5	192	978	-	10	32,187	16,121	2,077	1,444
Operating Expenses	22,160	-	-	91	-	75	11,474	3,918	178	9,567
Insurance	76,799	3,934	-	-	-	-	16,919	25,484	4,594	5,652
Occupancy	-	-	3,450	3,450	-	-	-	-	-	-
Transportation	5,777	4,269	-	-	-	-	(3,143)	10,454	-	(514)
Meal Costs	41,352	-	24,982	153,970	80	-	19,833	434	59,541	-
Emergency Services	-	-	-	-	-	-	58,404	-	-	-
Other Expenses	46,575	-	-	-	2,899	117	994	15,284	-	3,650
Subtotal	2,466,329	68,179	75,951	285,982	4,353	33,061	451,623	1,224,359	78,857	340,158
Allocation of Indirect Costs	233,000	9,836	4,215	16,619	135	4,482	40,443	55,840	2,027	10,702
Total Expenditures	2,699,329	78,015	80,166	302,601	4,488	37,543	492,066	1,280,199	80,884	350,860
Total Support and Revenue Over Expenditures	691,023	-	(32,218)	104,486	-	-	1,730	-	-	96,870
Transfer In/(Out)	-	-	32,218	(104,486)	-	-	-	-	-	-
CHANGE IN NET ASSETS	691,023	-	-	-	-	-	1,730	-	-	96,870
Beginning Net Assets	(14,692)	-	-	-	-	1,075	-	-	13,369	-
Ending Net Assets	\$ 676,331	\$ -	\$ -	\$ -	\$ -	\$ 1,075	\$ 1,730	\$ -	\$ 13,369	\$ 96,870

PRIDE COMMUNITY SERVICES, INC.
SCHEDULE OF FEDERAL, STATE, AND OTHER SUPPORT, EXPENDITURES, AND CHANGES IN NET ASSETS (CONTINUED)
YEAR ENDED DECEMBER 31, 2020

Federal Grantor	State Assistance				Department of Veteran Affairs	Other	Totals
	WVSC Metro Area Agency on Aging		WV BOSS	WV Housing Development Fund	WV Community Action Partnerships	Other	
	Personal Care	LIFE	In-Home	Housing	SSVF		
Program Title							
<u>Support and Revenue</u>							
Grant Revenue	\$ -	\$ 203,717	\$ 168,340	\$ -	\$ 197,787	\$ 52,461	\$ 5,592,229
In-Kind Contributions	-	-	-	-	-	1	637,364
Food Reimbursements	-	-	-	-	-	-	20,817
Program Income	-	-	10,225	-	-	4,927	15,473
Client Service Revenue	394,193	-	-	-	-	7,745	401,938
Other Income	-	1,551	-	-	-	114,619	755,787
Total Support and Revenue	<u>394,193</u>	<u>205,268</u>	<u>178,565</u>	<u>-</u>	<u>197,787</u>	<u>179,753</u>	<u>7,423,608</u>
<u>Expenditures</u>							
Salaries and Wages	246,570	53,447	130,813	-	51,471	72,230	2,142,237
Fringe Benefits	66,315	11,815	26,398	-	19,110	19,382	702,915
In-Kind Labor and Expenses	-	-	-	-	-	-	637,364
Consumable Supplies and Equipment	3,264	2,177	1,158	-	8,009	10,071	431,743
Travel	1,166	-	-	-	-	22	11,057
Training	200	903	80	-	159	20	122,713
Repairs and Maintenance	182	22,318	14	-	64	5,658	196,320
Contractual and Consultants	6,920	-	-	-	-	9,242	804,007
Telephone and Utilities	4,261	17,520	-	-	3,020	(2)	141,770
Operating Expenses	1,480	6,150	29	-	4,483	(1,319)	58,286
Insurance	5,935	28,203	-	-	5,760	(149)	173,131
Occupancy	-	-	-	-	-	-	6,900
Transportation	-	4,099	-	-	744	2,635	24,321
Meal Costs	342	13,725	(6,139)	-	-	5,036	313,156
Emergency Services	-	-	-	-	91,955	7,285	157,644
Other Expenses	320	4,516	200	-	130	17,889	92,574
Subtotal	<u>336,955</u>	<u>164,873</u>	<u>152,553</u>	<u>-</u>	<u>184,905</u>	<u>148,000</u>	<u>6,016,138</u>
Allocation of Indirect Costs	<u>57,884</u>	<u>12,074</u>	<u>29,084</u>	<u>-</u>	<u>12,878</u>	<u>29,018</u>	<u>518,237</u>
Total Expenditures	<u>394,839</u>	<u>176,947</u>	<u>181,637</u>	<u>-</u>	<u>197,783</u>	<u>177,018</u>	<u>6,534,375</u>
Total Support and Revenue Over Expenditures	(646)	28,321	(3,072)	-	4	2,735	889,233
Depreciation Expense Under GAAP	-	-	-	-	-	(194,572)	(194,572)
Loss on Disposal of Fixed Assets	-	-	-	-	-	(74,371)	(74,371)
Transfer In/(Out)	646	-	3,072	-	-	68,550	-
CHANGE IN NET ASSETS	-	28,321	-	-	4	(197,658)	620,290
Beginning Net Assets	25,012	-	9,990	214,489	-	1,708,275	1,957,518
Ending Net Assets	<u>\$ 25,012</u>	<u>\$ 28,321</u>	<u>\$ 9,990</u>	<u>\$ 214,489</u>	<u>\$ 4</u>	<u>\$ 1,510,617</u>	<u>\$ 2,577,808</u>

PRIDE COMMUNITY SERVICES, INC.
SCHEDULE OF GRANT SUPPORT, REVENUE, AND EXPENDITURES
COMPARED TO GRANT BUDGETS (NON-GAAP BASIS)
COMMUNITY SERVICES BLOCK GRANT - GRANT NUMBER 19CSBG-DO4
GRANT PERIOD MAY 1, 2019 – APRIL 30, 2020

	Budget	Actual	(Over) Under Budget
Support and Revenue			
Federal Revenue	\$ 31,131	\$ 31,131	\$ -
Total Support and Revenue	<u>31,131</u>	<u>31,131</u>	<u>-</u>
Expenses			
Salaries and Wages	16,360	16,360	-
Fringe Benefits	4,941	4,941	-
Contractual	-	-	-
Travel	-	-	-
Training	-	-	-
Repairs and Maintenance	-	-	-
Operating Expenses	1,601	1,601	-
Consumable Supplies	4,028	4,028	-
Telephone and Utilities	-	-	-
Emergency Services	-	-	-
Other Expenses	249	249	-
Meals	-	-	-
Indirect Costs	3,952	3,952	-
Total Expenses	<u>31,131</u>	<u>31,131</u>	<u>-</u>
Increase (Decrease) in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Transfers In (Out)		<u>-</u>	
Net Assets, December 31, 2020		<u>\$ -</u>	

PRIDE COMMUNITY SERVICES, INC.
SCHEDULE OF GRANT SUPPORT, REVENUE, AND EXPENDITURES
COMPARED TO GRANT BUDGETS (NON-GAAP BASIS)
COMMUNITY SERVICES BLOCK GRANT - GRANT NUMBER 20CSBG-F13
GRANT PERIOD JANUARY 1, 2020 – DECEMBER 31, 2020

	<u>Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>
Support and Revenue			
Federal Revenue	\$ 262,883	\$ 262,883	\$ -
Total Support and Revenue	<u>262,883</u>	<u>262,883</u>	<u>-</u>
Expenses			
Salaries and Wages	105,115	108,948	(3,833)
Fringe Benefits	26,027	32,958	(6,931)
Insurance	19,652	16,919	2,733
Contractual	3,750	1,295	2,455
Travel	800	760	40
Training	1,500	1,432	68
Repairs and Maintenance	12,000	12,492	(492)
Transportation	500	(3,143)	3,643
Operating Expenses	10,913	11,326	(413)
Consumable Supplies	16,692	13,764	2,928
Telephone and Utilities	25,200	25,271	(71)
Emergency Services	5,000	8,926	(3,926)
Other Expenses	700	649	51
Meals	4,500	5,033	(533)
Americorps	5,200	-	5,200
Indirect Costs	25,334	26,253	(919)
Total Expenses	<u>262,883</u>	<u>262,883</u>	<u>-</u>
Increase (Decrease) in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Transfers In (Out)		<u>-</u>	
Net Assets, December 31, 2020		<u>\$ -</u>	

PRIDE COMMUNITY SERVICES, INC.
SCHEDULE OF GRANT SUPPORT, REVENUE, AND EXPENDITURES
COMPARED TO GRANT BUDGETS (NON-GAAP BASIS)
WEATHERIZATION DHHR GRANT - GRANT NUMBER DHHRWX1910
GRANT PERIOD OCTOBER 1, 2019 - DECEMBER 31, 2020

	<u>Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>
Support and Revenue			
Federal Revenue	\$ 236,639	\$ 236,639	\$ -
Other Income	-	1,000	(1,000)
Total Support and Revenue	<u>236,639</u>	<u>237,639</u>	<u>(1,000)</u>
Expenses			
Salaries and Wages	111,180	116,097	(4,917)
Fringe Benefits	44,472	41,735	2,737
Insurance	5,938	5,937	1
Contractual	10,042	6,848	3,194
Repairs and Maintenance	5,802	5,802	-
Transportation	7,052	5,552	1,500
Operating Expenses	1,326	1,326	-
Consumable Supplies	18,222	21,334	(3,112)
Telephone and Utilities	6,399	6,399	-
Other Expenses	10,149	10,149	-
Meals	160	160	-
Indirect Costs	15,897	16,300	(403)
Total Expenses	<u>236,639</u>	<u>237,639</u>	<u>(1,000)</u>
Increase (Decrease) in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Transfers In (Out)		<u>-</u>	
Net Assets, December 31, 2020		<u>\$ -</u>	

PRIDE COMMUNITY SERVICES, INC.
SCHEDULE OF GRANT SUPPORT, REVENUE, AND EXPENDITURES
COMPARED TO GRANT BUDGETS (NON-GAAP BASIS)
WEATHERIZATION DOE GRANT - GRANT NUMBER DOEWX1911
GRANT PERIOD JULY 1, 2019 – SEPTEMBER 30, 2020

	<u>Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>
Support and Revenue			
Federal Revenue	\$ 139,705	\$ 139,705	\$ -
Total Support and Revenue	<u>139,705</u>	<u>139,705</u>	<u>-</u>
Expenses			
Salaries and Wages	66,073	62,946	3,127
Fringe Benefits	26,429	29,556	(3,127)
Insurance	6,397	6,001	396
Contractual	699	-	699
Training	-	240	(240)
Repairs and Maintenance	6,500	7,369	(869)
Transportation	6,000	4,854	1,146
Operating Expenses	3,000	3,780	(780)
Consumable Supplies	3,413	2,767	646
Telephone and Utilities	10,000	7,233	2,767
Other Expenses	-	2,993	(2,993)
Meals	-	73	(73)
Indirect Costs	11,194	11,893	(699)
Total Expenses	<u>139,705</u>	<u>139,705</u>	<u>-</u>
Increase (Decrease) in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Transfers In (Out)		<u>-</u>	
Net Assets, December 31, 2020		<u>\$ -</u>	

PRIDE COMMUNITY SERVICES, INC.
SCHEDULE OF GRANT SUPPORT, REVENUE, AND EXPENDITURES
COMPARED TO GRANT BUDGETS (NON-GAAP BASIS)
WEATHERIZATION NHEP GRANT - GRANT NUMBER 20NHEP-F13
GRANT PERIOD JANUARY 1, 2020 - DECEMBER 31, 2020

	Budget	Actual	(Over) Under Budget
Support and Revenue			
Federal Revenue	\$ 800,000	\$ 800,000	\$ -
Total Support and Revenue	800,000	800,000	-
Expenses			
Salaries and Wages	59,016	76,366	(17,350)
Fringe Benefits	22,428	14,781	7,647
Contractual	550,000	492,969	57,031
Travel	3,489	-	3,489
Operating Expenses	-	150	(150)
Consumable Supplies	150,000	198,735	(48,735)
Other Expenses	-	45	(45)
Meals	-	92	(92)
Indirect Costs	15,067	16,862	(1,795)
Total Expenses	800,000	800,000	-
Increase (Decrease) in Net Assets	\$ -	\$ -	\$ -
Transfers In (Out)		-	
Net Assets, December 31, 2020		\$ -	

PRIDE COMMUNITY SERVICES, INC.
SCHEDULE OF GRANT SUPPORT, REVENUE, AND EXPENDITURES
COMPARED TO GRANT BUDGETS (NON-GAAP BASIS)
LEGISLATIVE INITIATIVES FOR THE ELDERLY (LIFE) - GRANT NUMBER 22003
GRANT PERIOD JULY 1, 2019 - JUNE 30, 2020

	<u>Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>
Support and Revenue			
State Revenue	\$ 183,434	\$ 187,321	\$ (3,887)
In-Kind Contributions	-	-	-
Other Income	-	600	(600)
Total Support and Revenue	<u>183,434</u>	<u>187,921</u>	<u>(4,487)</u>
Expenses			
Salaries and Wages	38,304	43,252	(4,948)
Fringe Benefits	10,757	9,066	1,691
Insurance	30,267	29,528	739
Travel	100	-	100
Training	2,000	1,792	208
Repairs and Maintenance	25,000	26,311	(1,311)
Transportation	5,600	4,928	672
Operating Expenses	3,200	4,150	(950)
Consumable Supplies	4,988	4,748	240
Telephone and Utilities	14,200	14,970	(770)
Other Expenses	6,800	5,589	1,211
Meals	33,142	33,908	(766)
Indirect Costs	9,076	9,679	(603)
Total Expenses	<u>183,434</u>	<u>187,921</u>	<u>(4,487)</u>
Increase (Decrease) in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Transfers In (Out)		<u>-</u>	
Net Assets, December 31, 2020		<u>\$ -</u>	

PRIDE COMMUNITY SERVICES, INC.
SCHEDULE OF GRANT SUPPORT, REVENUE, AND EXPENDITURES
COMPARED TO GRANT BUDGETS (NON-GAAP BASIS)
OLDER AMERICANS ACT - TITLE III-B, III-D, AND III-E - GRANT NUMBER 22036
GRANT PERIOD OCTOBER 1, 2019 - SEPTEMBER 30, 2020

	<u>Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>
Support and Revenue			
Federal Revenue	\$ 90,657	\$ 81,480	\$ 9,177
State Revenue	32,111	34,106	(1,995)
Program Income	-	88	(88)
In-Kind Contributions	<u>7,447</u>	<u>7,447</u>	<u>-</u>
Total Support and Revenue	<u>130,215</u>	<u>123,121</u>	<u>7,094</u>
 Expenses			
Salaries and Wages	60,727	65,977	(5,250)
Fringe Benefits	24,041	13,669	10,372
In-Kind Labor and Expenses	15,483	15,483	-
Insurance	6,000	3,934	2,066
Training	-	20	(20)
Repairs and Maintenance	3,065	-	3,065
Transportation	4,000	5,848	(1,848)
Operating Expenses	-	75	(75)
Consumable Supplies	1,536	594	942
Telephone and Utilities	-	15	(15)
Other Expenses	-	2,691	(2,691)
Meals	-	80	(80)
Indirect Costs	<u>15,156</u>	<u>14,735</u>	<u>421</u>
Total Expenses	<u>130,008</u>	<u>123,121</u>	<u>6,887</u>
 Increase (Decrease) in Net Assets	<u>\$ 207</u>	<u>\$ -</u>	<u>\$ 207</u>
 Transfers In (Out)		<u>-</u>	
 Net Assets, December 31, 2020		<u>\$ -</u>	

PRIDE COMMUNITY SERVICES, INC.
SCHEDULE OF GRANT SUPPORT, REVENUE, AND EXPENDITURES
COMPARED TO GRANT BUDGETS (NON-GAAP BASIS)
OLDER AMERICANS ACT - TITLE III-C
GRANT PERIOD OCTOBER 1, 2019 - SEPTEMBER 30, 2020

	<u>Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>
Support and Revenue			
Federal Revenue	\$ 238,138	\$ 200,954	\$ 37,184
State Revenue	89,997	159,337	(69,340)
Program Revenue	3,000	737	2,263
In-Kind Contributions	22,484	34,224	(11,740)
Other Income	-	4,998	(4,998)
Total Support and Revenue	<u>353,619</u>	<u>400,250</u>	<u>(46,631)</u>
Expenses			
Salaries and Wages	116,565	81,485	35,080
Fringe Benefits	43,279	20,558	22,721
In-Kind Labor and Expenses	-	34,224	(34,224)
Insurance	3,000	-	3,000
Repairs and Maintenance	4,304	632	3,672
Transportation	2,000	-	2,000
Operating Expenses	-	91	(91)
Occupancy	6,900	6,900	-
Consumable Supplies	14,000	20,768	(6,768)
Telephone and Utilities	550	1,141	(591)
Other Expenses	1,000	-	1,000
Meals	132,450	135,601	(3,151)
Indirect Costs	29,571	18,878	10,693
Total Expenses	<u>353,619</u>	<u>320,278</u>	<u>33,341</u>
Increase (Decrease) in Net Assets	<u>\$ -</u>	<u>\$ 79,972</u>	<u>\$ (79,972)</u>
Transfers In (Out)	<u>-</u>	<u>-</u>	
Net Assets, December 31, 2020		<u>\$ 79,972</u>	

PRIDE COMMUNITY SERVICES, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020

FEDERAL GRANTOR/ Pass Through Grantor/ Program Title	Federal CFDA Number	Pass Thru Entity Identifying Number	Expenditures
<u>U.S. DEPARTMENT OF AGRICULTURE:</u>			
<i>Passed - Through West Virginia Department of Education:</i>			
Child and Adult Care Food Program	10.558	51215	\$ 80,884
Child and Adult Care Food Program	10.558		20,817
Total Child and Adult Care Food Program			<u>101,701</u>
Total U.S. Department of Agriculture			<u>101,701</u>
<u>U.S. DEPARTMENT OF VETERANS AFFAIRS:</u>			
<i>Passed - Through West Virginia Community Action Partnerships, Inc.:</i>			
VA Supportive Services for Veteran Families Program	64.033	14-W-305	114,161
VA Supportive Services for Veteran Families Program	64.033	14-W-305	28,452
Cares Act - VA Supportive Services for Veteran Families Program	64.033	14-W-305	55,174
Total VA Supportive Services for Veteran Families Program			<u>197,787</u>
Total U.S. Department of Veterans Affairs			<u>197,787</u>
<u>U.S. DEPARTMENT OF ENERGY:</u>			
<i>Passed - Through West Virginia Community Advancement and Development</i>			
Weatherization Assistance for Low-Income Persons	81.042	DOEWX1910	120,892
Weatherization Assistance for Low-Income Persons	81.042	DOEWX2010	121,668
Total Weatherization Assistance for Low-Income Persons			<u>242,560</u>
Total U.S. Department of Energy			<u>242,560</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</u>			
<i>Passed - Through WVSU Metro Area Agency on Aging:</i>			
Special Programs for Aging - Title VII, Chapter 3 - Programs for Aging Cluster			
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	22036	71,333
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	22036	285,473
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043	22036	4,488
National Family Caregiver Support, Title III, Part E	93.052	22036	29,507
Total Special Programs for Aging Cluster			<u>390,801</u>
<i>Passed - Through West Virginia Community Advancement and Development</i>			
Community Services Block Grant	93.569	19CSBG-D04	12,096
Cares Act - Community Services Block Grant	93.569	20CSBG-CVF13	212,112
Community Services Block Grant	93.569	20CSBG-DT13	6,705
Community Services Block Grant	93.569	20CSBG-F13	262,883
Total Community Services Block Grant			<u>493,796</u>
Low-Income Home Energy Assistance	93.568	20NHEP-F13	800,000
Low-Income Home Energy Assistance	93.568	DHHRWX1911	237,639
Total Low-Income Home Energy Assistance			<u>1,037,639</u>
<i>Direct Program:</i>			
Head Start	93.600		1,892,873
Cares Act - Head Start	93.600		171,351
Total Head Start			<u>2,064,224</u>
Total U.S. Department of Health and Human Services			<u>3,986,460</u>
Total Expenditures of Federal Awards			<u>\$ 4,528,508</u>

PRIDE COMMUNITY SERVICES, INC.
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED DECEMBER 31, 2020

1. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of **Pride Community Services, Inc.** (PRIDE) under programs of the federal government for the year ended December 31, 2020. The information on this Schedule is prepared in accordance with the 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). Because the Schedule presents only a selected portion of the operations of PRIDE, it is not intended to and does not present the financial position, changes in net position, or cash flows of PRIDE.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures may or may not be allowable or may be limited as to reimbursement. PRIDE has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

3. MATCHING REQUIREMENTS

Certain Federal programs require PRIDE to contribute non-Federal funds (matching funds) to support the Federally-funded programs. PRIDE has met its matching requirements. The Schedule does not include the expenditure of non-Federal matching fund.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

July 26, 2021

Pride Community Services, Inc.
699 Stratton Street
PO Box 1346
Logan, West Virginia 25601

To the Board of Directors:

We have audited, in accordance with auditing standards generally accepted in the United States and the Comptroller General of the United States' *Government Auditing Standards*, issued by Comptroller General of the United States, the financial statement of **Pride Community Services, Inc.** (a nonprofit organization), (PRIDE), which comprise the statement of financial position as of December 31, 2020, and the related statements of activities, functional expenses, and cash flows for the year then ended, and the related notes to the financial statements and have issued our report thereon dated July 26, 2021 and we noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of PRIDE.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered PRIDE'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 PRIDE's internal controls. Accordingly, we do not express an opinion on the effectiveness of PRIDE's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, when performing their assigned functions, to prevent, or detect and timely correct misstatements. A *material weakness* is a deficiency, or combination of internal control deficiencies resulting in a reasonable possibility that internal control will not prevent or detect and timely correct a material misstatement of PRIDE's financial statements. 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 internal control deficiencies that might be material weaknesses or significant deficiencies. Given these limitations, we did not identify any deficiencies in internal control that we consider material weaknesses. However, material weaknesses may exist that have not been identified.

Tax - Accounting - Audit - Review - Compilation - Agreed Upon Procedure - Consultation - Bookkeeping - Payroll - Litigation Support - Financial Investigations
Members: American Institute of Certified Public Accountants
• Ohio Society of CPAs • West Virginia Society of CPAs • Association of Certified Fraud Examiners • Association of Certified Anti-Money Laundering Specialists •

Compliance and Other Matters

As part of reasonably assuring whether PRIDE's financial statements are free of material misstatement, we tested its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could directly and materially affect the determination of financial statement amounts. However, opining on compliance with those provisions was not an objective of our audit and accordingly, we do not express an opinion. The results of our tests disclosed no instances of noncompliance or other matters we must report under *Government Auditing Standards*.

Purpose of this Report

This report only describes the scope of our internal control and compliance testing and our testing results, and does not opine on the effectiveness of PRIDE's internal control or on compliance. This report is an integral part of an audit performed under *Government Auditing Standards* in considering PRIDE's internal control and compliance. Accordingly, this communication is not suitable for any other purpose

A handwritten signature in cursive script that reads "Perry & Associates CPAs A.C.".

Perry and Associates
Certified Public Accountants, A.C.
Marietta, Ohio

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
APPLICABLE TO THE MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY UNIFORM GUIDANCE**

July 26, 2021

Pride Community Services, Inc.
699 Stratton Street
PO Box 1346
Logan, WV 25601

To the Board of Directors:

Report on Compliance for the Major Federal Program

We have audited **Pride Community Services, Inc.'s**, (a nonprofit organization), (PRIDE) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on PRIDE's major federal program for the year ended December 31, 2020. PRIDE's major federal program is identified in The *Summary of Auditor's Results* section in the accompanying schedule of audit findings.

Management's Responsibility

PRIDE's management is responsible for compliance with requirements of laws, regulations, contracts, and grants applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for PRIDE's major federal program 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 PRIDE's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on the Major Federal Program

In our opinion, PRIDE complied, in all material respects with the compliance requirements referred to above that could directly and materially affect its major federal program for the year ended December 31, 2020.

Report on Internal Control Over Compliance

PRIDE's management is responsible for establishing and maintaining effective internal control over compliance with the applicable compliance requirements referred to above. In planning and performing our compliance audit, we considered PRIDE's internal control over compliance with the applicable requirements that could directly and materially affect each major federal program, to determine our auditing procedures appropriate for opining on each major federal program's compliance and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not to the extent needed to opine on the effectiveness of internal control over compliance. Accordingly, we have not opined on the effectiveness of PRIDE'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 a 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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.



Perry and Associates
Certified Public Accountants, A.C.
Marietta, Ohio

**PRIDE COMMUNITY SERVICES, INC.
SCHEDULE OF AUDIT FINDINGS
2 CFR § 200.515
FOR THE YEAR ENDED DECEMBER 31, 2020**

1. SUMMARY OF AUDITOR'S RESULTS

<i>(d)(1)(i)</i>	Type of Financial Statement Opinion	Unmodified
<i>(d)(1)(ii)</i>	Were there any material weaknesses in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(ii)</i>	Were there any significant deficiencies in internal control reported at the financial statement level (GAGAS)?	No
<i>(d)(1)(iii)</i>	Was there any reported material noncompliance at the financial statement level (GAGAS)?	No
<i>(d)(1)(iv)</i>	Were there any material weaknesses in internal control reported for major federal programs?	No
<i>(d)(1)(iv)</i>	Were there any significant deficiencies in internal control reported for major federal programs?	No
<i>(d)(1)(v)</i>	Type of Major Program's Compliance Opinion	Unmodified
<i>(d)(1)(vi)</i>	Are there any reportable findings under 2 CFR § 200.516(a)?	No
<i>(d)(1)(vii)</i>	Major Programs (list):	CFDA #93.600 – Head Start
<i>(d)(1)(viii)</i>	Dollar Threshold: Type A/B Programs	Type A: > \$ 750,000 Type B: all others
<i>(d)(1)(ix)</i>	Low Risk Auditee under 2 CFR § 200.520?	Yes

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

None

3. FINDINGS FOR FEDERAL AWARDS

None