



Certified Public Accountants, A.C.

**COALFIELD COMMUNITY ACTION
PARTNERSHIP, INC.**

**Single Audit
For the Years Ended April 30, 2020 and 2019**

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COALFIELD COMMUNITY ACTION PARTNERSHIP, INC

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INDEPENDENT AUDITOR'S REPORT

September 21, 2020

Board of Directors
Coalfield Community Action Partnership, Inc.
1626 W 3rd Avenue
Williamson, WV 25661

Report on the Financial Statements

We have audited the accompanying financial statements of **Coalfield Community Action Partnership, Inc.** (a nonprofit organization) (CCAP), which comprise the statement of financial position as of April 30, 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.

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 CCAP'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 CCAP'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.

Tax - Accounting - Audit - Review - Compilation - Agreed Upon Procedure - Consultation - Bookkeeping - Payroll - Litigation Support - Financial Investigations
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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 CCAP as of April 30, 2020, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Emphasis of Matter

The financial statements of CCAP for the year ended April 30, 2019, were audited by another auditor who expressed an unmodified opinion on those statements on October 22, 2019.

As discussed in Note 13 to the financial statements, during 2020, the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of CCAP. We did not modify our opinion regarding this matter.

Other Matters

Supplementary and Other Information

Our audit was conducted to opine on CCAP's financial statements taken as a whole. The accompanying supplementary information shown on pages 18-23 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 September 21, 2020, on our consideration of CCAP'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 CCAP's internal control over financial reporting and compliance.



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

COALFIELD COUNTY COMMUNITY ACTION PARTNERSHIP, INC.
STATEMENTS OF FINANCIAL POSITION
APRIL 30, 2020 AND 2019

ASSETS	2020	2019
	<u>2020</u>	<u>Restated</u>
CURRENT ASSETS:		
Cash and Cash Equivalents	\$ 963,977	\$ 472,433
Grants Receivable	633,344	1,006,492
Other Receivable	-	57,461
Prepaid Expenses	13,945	14,896
Total Current Assets	<u>1,611,266</u>	<u>1,551,282</u>
 PROPERTY AND EQUIPMENT:		
Property and Equipment - (Net)	<u>3,251,553</u>	<u>3,429,936</u>
Total Property and Equipment	<u>3,251,553</u>	<u>3,429,936</u>
 TOTAL ASSETS	 <u><u>\$ 4,862,819</u></u>	 <u><u>\$ 4,981,218</u></u>
 LIABILITIES AND NET ASSETS		
CURRENT LIABILITIES:		
Accounts Payable	\$ 197,523	\$ 540,721
Accrued Salaries and Benefits	213,094	281,929
Accrued Retirement Payable	22,141	45,872
Accrued Annual Leave	115,402	101,312
Current Maturities of Long-Term Debt	51,550	48,797
Refundable Advances	114,123	83,993
Total Current Liabilities	<u>713,833</u>	<u>1,102,624</u>
 NONCURRENT LIABILITIES:		
Long-Term Debt, Less Current Maturities	<u>380,120</u>	<u>430,241</u>
Total Noncurrent Liabilities	<u>380,120</u>	<u>430,241</u>
 TOTAL LIABILITIES	 <u>1,093,953</u>	 <u>1,532,865</u>
 NET ASSETS:		
Without Donor Restrictions	<u>3,768,866</u>	<u>3,448,353</u>
Total Net Assets Without Donor Restriction	<u>3,768,866</u>	<u>3,448,353</u>
 TOTAL LIABILITIES AND NET ASSETS	 <u><u>\$ 4,862,819</u></u>	 <u><u>\$ 4,981,218</u></u>

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

COALFIELD COUNTY COMMUNITY ACTION PARTNERSHIP, INC
STATEMENTS OF ACTIVITIES
YEARS ENDED APRIL 30, 2020 AND 2019

	2020	2019
Changes in Net Assets		
Support and Revenue		
Federal Direct and Pass-Through Grant Revenue	\$ 6,928,802	\$ 7,091,751
State Grant Revenue	1,928,478	1,718,512
Donated Services, Use of Facilities, and Other	1,770,516	1,059,240
Food Reimbursements	93,553	104,542
Program Income	59,787	42,096
Other Income	27,434	10,731
Total Support and Revenue	10,808,570	10,026,872
Expenses		
Program Services	9,527,092	8,563,767
Management & General	960,965	1,080,530
Total Expenditures	10,488,057	9,644,297
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTION	320,513	382,575
Net Assets, Beginning of Year, Restated (Note 14)	3,448,353	3,065,778
Net Assets, End of Year	\$ 3,768,866	\$ 3,448,353

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

COALFIELD COUNTY COMMUNITY ACTION PARTNERSHIP, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED APRIL 30, 2020

	PROGRAM EXPENSES							Total Program Expenses	Management & General
	Head Start Program	Weatherization Program	Title III Programs	Child and Adult Care Food Program	CSBG Program	Personal Care Programs	Other Programs		
Salaries and wages	\$ 2,582,365	\$ 563,595	\$ 104,410	\$ -	\$ 126,358	\$ 241,646	\$ 657,101	\$ 4,275,475	\$ 1,660
Fringe benefits	1,002,324	259,290	24,892	-	56,638	59,987	211,469	1,614,600	2,800
In-kind expenses	1,730,867	-	37,462	-	-	-	2,187	1,770,516	-
Consumable supplies	175,184	5,413	21,039	2,168	3,244	532	30,775	238,355	(20,772)
Travel	52,914	107	857	16	4,224	11,796	41,275	111,189	-
Training	52,830	12,840	288	573	1,706	510	9,907	78,654	-
Vehicles and equipment	5,675	67,200	163	800	1,656	496	4,857	80,847	-
Repairs and maintenance	56,286	3,527	9,627	-	1,451	301	13,848	85,040	6,871
Contractual services	24,224	97,873	-	-	1,377	-	(12,970)	110,504	-
Telephone and utilities	124,363	14,607	25,895	-	9,233	1,565	35,213	210,876	-
Operating expenses	18,080	190,814	860	-	791	1,803	56,240	268,588	91
Insurance	56,937	9,445	5,466	-	3,663	244	3,166	78,921	-
Occupancy	36,410	22,956	13,868	-	11,647	1,608	11,362	97,851	4
Transportation	41,495	21,867	8,071	-	1,163	211	1,233	74,040	334
Meals	46,552	-	141,237	86,051	-	-	39,144	312,984	-
Indirect Costs	-	-	-	-	-	-	-	-	711,789
Other expenses	52,406	2,480	2,387	-	10,855	7,294	14,432	89,854	6,076
Depreciation expense	8,604	2,568	3,100	-	9,730	3,979	817	28,798	252,112
	<u>\$ 6,067,516</u>	<u>\$ 1,274,582</u>	<u>\$ 399,622</u>	<u>\$ 89,608</u>	<u>\$ 243,736</u>	<u>\$ 331,972</u>	<u>\$ 1,120,056</u>	<u>\$ 9,527,092</u>	<u>\$ 960,965</u>

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

COALFIELD COUNTY COMMUNITY ACTION PARTNERSHIP, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED APRIL 30, 2019

	PROGRAM EXPENSES							Management & General	Total	
	Head Start Program	Weatherization Program	Title III Programs	Child and Adult Care Food Program	CSBG Program	Personal Care Programs Program	Other Programs			Total Program Expenses
Salaries and wages	\$ 2,346,281	\$ 557,840	\$ 121,108	\$ -	\$ 122,313	\$ 354,740	\$ 441,102	\$ 3,943,384	\$ 52,682	\$ 3,996,066
Fringe benefits	1,004,740	296,518	32,674	-	48,023	112,704	161,360	1,656,019	12,411	1,668,430
In-kind expenses	932,479	-	118,567	-	-	-	-	1,051,046	8,194	1,059,240
Consumable supplies	129,899	7,919	18,178	3,691	3,213	5,253	17,164	185,317	2,996	188,313
Travel	51,531	-	217	-	10,034	14,664	32,866	109,312	3,198	112,510
Training	110,381	15,944	1,079	658	5,516	3,461	4,913	141,952	1,037	142,989
Vehicles and equipment	21,035	2,232	7,300	1,916	1,882	370	-	34,735	-	34,735
Repairs and maintenance	144,056	26,052	16,378	-	8,801	720	5,345	201,352	-	201,352
Contractual services	14,569	72,994	890	-	200	-	-	88,653	-	88,653
Telephone and utilities	129,349	15,409	14,652	-	9,020	2,502	40,916	211,848	414	212,262
Operating expenses	17,926	254,946	-	-	724	3,087	42,254	318,937	-	318,937
Insurance	51,314	13,309	8,317	-	5,311	345	966	79,562	-	79,562
Occupancy	35,665	20,400	7,780	-	-	1,049	10,133	75,027	-	75,027
Transportation	46,156	24,107	8,420	-	968	360	1,031	81,042	1,487	82,529
Meals	25,202	-	109,628	106,689	-	-	74	241,593	33,333	274,926
Indirect Costs	-	-	-	-	-	-	-	-	699,211	699,211
Other expenses	92,284	1,999	1,982	289	7,353	6,648	4,635	115,190	93,253	208,443
Depreciation expense	8,604	2,568	3,100	-	9,730	3,979	817	28,798	172,314	201,112
	<u>\$ 5,161,471</u>	<u>\$ 1,312,237</u>	<u>\$ 470,270</u>	<u>\$ 113,243</u>	<u>\$ 233,088</u>	<u>\$ 509,882</u>	<u>\$ 763,576</u>	<u>\$ 8,563,767</u>	<u>\$ 1,080,530</u>	<u>\$ 9,644,297</u>

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

COALFIELD COUNTY COMMUNITY ACTION PARTNERSHIP, INC.
STATEMENTS OF CASH FLOWS
APRIL 30, 2020 AND 2019

	<u>2020</u>	<u>2019</u> <u>Restated</u>
Cash Flows from Operating Activities:		
Change in Net Assets	\$ 320,513	\$ 382,575
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operating Activities		
Depreciation	280,910	201,112
(Gain) Loss on Disposal of Assets	-	114,044
Increase) Decrease in Operating Activities		
Grants Receivable	373,148	(193,948)
Other Receivable	57,461	33,885
Prepaid Expenses	951	212
Increase (Decrease) in Operating Liabilities:		
Accounts Payable	(343,198)	336,056
Accrued Salaries and Benefits	(68,835)	(281)
Accrued Retirement Payable	(23,731)	5
Accrued Annual Leave	14,090	5,627
Refundable Advances	30,130	41,968
Net Cash Provided (Used) by Operating Activities	<u>641,439</u>	<u>921,255</u>
 Cash Flows from Investing Activities:		
Purchase of Property and Equipment	<u>(102,527)</u>	<u>(592,433)</u>
Net Cash Provided (Used) by Investing Activities	<u>(102,527)</u>	<u>(592,433)</u>
 Cash Flows from Financing Activities:		
Payments on Long-Term Debt	<u>(47,368)</u>	<u>(46,074)</u>
Total Net Cas Provided (Used) by Financing Activities	<u>(47,368)</u>	<u>(46,074)</u>
 Net Increase (Decrease in) Cash and Cash Equivalents	491,544	282,748
 Cash and Cash Equivalents, Beginning of Year	<u>472,433</u>	<u>189,685</u>
 Cash and Cash Equivalents, End of Year	<u>\$ 963,977</u>	<u>\$ 472,433</u>

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

**COALFIELD COMMUNITY ACTION CCAP, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED APRIL 30, 2020 AND 2019**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Nature of Operations

Coalfield Community Action CCAP, Inc. (CCAP) is a nonprofit community action agency located in Williamson, West Virginia created to provide services to low income individuals, families and the elderly primarily in Mingo and surrounding counties in West Virginia. During the fiscal years ended April 30, 2020 and 2019, CCAP was also responsible for the Head Start Program in Mingo and McDowell Counties, West Virginia as well as the Weatherization Programs in Boone, Clay, Kanawha, and Mingo Counties, and the Senior Programs in Mingo County. Additionally, CCAP was responsible for the Title III Nutrition and In-Home Care Programs in Southern Wayne County. CCAP is funded primarily through grants and other agreements with the federal and state government.

B. Accounting Basis

The financial statements have been prepared on the accrual basis of accounting. Grants restricted for specific purposes are reported as revenue when qualifying expenses have been incurred. Grants received in advance of incurring qualifying expenses are recorded as deferred revenue. Revenue from fee-for-service contracts is recognized in the accompanying financial statements when the services have been provided.

C. Basis of Presentation

The CCAP has adopted Financial Accounting Standards Board Accounting Standards Codification (ASC) No. 958-210, Presentation of Financial Statements. Under ASC 958-210, the CCAP is required to report 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.

Revenues are reported as increases in net assets without donor restriction unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restriction. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation or by law. Expirations of donor restrictions on the net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets. The CCAP has adopted a policy to classify donor restricted contributions as without donor restrictions to the extent that donor restrictions were met in the year the contribution was received.

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.

COALFIELD COMMUNITY ACTION CCAP, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED APRIL 30, 2020 AND 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

D. Net Assets Without Donor Restriction

Net assets without donor restrictions are comprised of funds whose use is limited only to the extent that CCAP's by-laws limit the activities of CCAP. Contributions with donor-imposed restrictions that are met in the same year in which the contribution is recognized are reported as changes in net assets without donor restrictions.

E. Estimates

The preparation of financial statements in conformity with U.S. generally accepted accounting principles requires management to make estimates and assumptions that affect certain report amounts and disclosure. Accordingly, actual results could differ from those estimates.

F. Cash and Cash Equivalents

For purposes of the statements of cash flows, CCAP considers all unrestricted highly liquid investments with an original of three months or less to be cash equivalents.

G. Accounts Receivable

Accounts receivable are stated at the amount management expects to collect from outstanding balances. Balances that are still outstanding after management has used reasonable collection efforts are written off through bad debt expense. Management has evaluated all accounts receivable and determined that no allowance for uncollectible accounts is needed.

H. Inventory

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.

I. 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 5 to 7 years for office equipment and vehicles, and 7 to 39 years for land improvements, buildings, and building renovations. Contributed assets are recorded at estimated fair value at date of donation.

J. Operating Income

Operating income includes all support and revenue less operating expenses.

K. Revenue and Expense Recognition

Contributions and grants with donor-imposed restrictions that also have 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. Grants and contributions without donor restrictions are recorded as revenue in the period received.

COALFIELD COMMUNITY ACTION CCAP, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED APRIL 30, 2020 AND 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

L. 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, which are recognized, are valued at the estimated cost that would have been incurred by Coalfield Community Action CCAP, Inc. to purchase similar services. Donated space is valued at the estimated fair rental value.

M. Contributions

Contributions are recognized in the period in which CCAP received assets with or without donor restrictions or unconditional promises of future donations. Contributions are classified as increases in net assets with donor restrictions or net assets without donor restrictions based on the existence or absence of such restrictions. Unconditional promises to give that are to be collected within one year are recorded at fair value less any reserve for uncollectable 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 and recorded up to the date.

N. Tax Status

CCAP 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 April 30, 2019, management believes that CCAP has no material uncertain tax positions to be accounted for in the financial statements. As of April 30, 2020, tax years ending on or after April 30, 2017 remain subject to examination.

O. Advertising Costs

Advertising costs are expensed as incurred. Total advertising costs for the years ended April 30, 2020 and 2019 were \$10,625 and \$1,511, respectively.

2. CASH AND CASH EQUIVALENTS

Federal Deposit Insurance Corporation (FDIC) coverage is \$250,000 for accounts. CCAP maintains the cash balance in their account above this amount; however, CCAP obtains collateral from the bank to secure their deposits. The balance in CCAP's accounts at April 30, 2020 was fully FDIC insured or collateralized.

**COALFIELD COMMUNITY ACTION CCAP, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED APRIL 30, 2020 AND 2019**

3. LIQUIDITY AND AVAILABILITY OF RESOURCES

The following reflects the CCAP's financial assets as of April 30, 2020, reduced by amounts not available for general use because of contractual restrictions within one year of the date of the statement of financial position. Amounts not available include amounts set aside for accrued leave.

Financial assets, at year end:	2020	2019
Cash and cash equivalents	\$ 963,977	\$ 472,433
Grants receivable	633,344	1,006,492
Other receivables	-	57,461
	<u> </u>	<u> </u>
Financial assets available within one year to meet cash needs for general expenditures within one year	<u>\$ 1,597,321</u>	<u>\$ 1,536,386</u>

The CCAP is substantially supported by restricted contributions. Because a donor's restriction requires resources to be used in a particular manner or in a future period, the CCAP must maintain sufficient resources to meet those responsibilities to its donors. Thus, financial assets may not be available for general expenditure within one year. As part of the CCAP's liquidity management, it has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due.

4. PROPERTY AND EQUIPMENT

Property and Equipment at December 31, included in net assets, consisted of the following:

	2020	Restated 2019
Land	\$ 162,115	\$ 162,115
Land Improvements	154,326	152,476
Buildings	2,680,631	2,677,161
Vehicles & Equipment	3,612,555	3,515,348
	<u>6,609,627</u>	<u>6,507,100</u>
Less Accumulated Depreciation	(3,358,074)	(3,077,164)
Property and Equipment (Net)	<u>\$ 3,251,553</u>	<u>\$ 3,429,936</u>

Depreciation expense for the current year is \$280,910 and \$201,112 for 2020 and 2019, respectively.

**COALFIELD COMMUNITY ACTION CCAP, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED APRIL 30, 2020 AND 2019**

5. REFUNDABLE ADVANCES

Refundable advances, which consist of grant funds received by CCAP but not yet expended for qualifying expenses, is comprised of the following at April 30, 2020 and 2019:

<u>Description</u>	<u>2020</u>	<u>2019</u>
Maternal, infant, and early childhood home visiting program	\$ 80,554	\$ 35,470
Weatherization assistance program	6,892	-
Support services for veteran families	2,630	-
In-home care	24,047	48,523
Total	<u>\$114,123</u>	<u>\$ 83,993</u>

6. CONCENTRATIONS OF CREDIT RISK

CCAP provides various services to the elderly and low-income individuals on a third-party reimbursement basis. CCAP 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.

7. RETIREMENT PLANS

West Virginia Public Employees Retirement System - CCAP is a participating employer in the West Virginia Public Employees Retirement System (PERS). This is a cost sharing, multi-employer public employee retirement system which covers employees of the state of West Virginia and various other governmental and non-profit entities. Under this plan, all full-time employees contribute 4.5% of their salary. Effective July 1, 2015 the employee contribution increased to 6% for new hires. Additionally, the organization contributed 11.0% of the employee's salary through June 30, 2018. Effective July 1, 2018, employer contribution rates were decreased to 10.0%. Trend information showing the progress of the system in accumulating sufficient assets to pay benefits when due is presented in their annual financial report. Copies can be obtained from the State.

West Virginia Retiree Health Benefits Trust Fund - CCAP 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>.

**COALFIELD COMMUNITY ACTION CCAP, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED APRIL 30, 2020 AND 2019**

7. RETIREMENT PLANS (CONTINUED)

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

<u>Pension Fund</u>	<u>Total Plan Assets (in thousands)</u>	<u>Accumulated Benefit Obligation (in thousands)</u>	<u>Percentage Funded</u>	<u>Paid Contributions of CCAP</u>		
				<u>2020</u>	<u>2019</u>	<u>2018</u>
PERS	\$ 6,248,413	\$ 6,832,513	> 80%	\$ 299,939	\$ 248,243	\$ 254,672
RHBT	\$ 963,115	\$ 3,385,684	< 65%	\$ 161,280	\$ 177,630	\$ 162,660

RHBT/OPEB Liability - 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.

Following is a summary of OPEB expense included as part of fringe benefits in the statements of activities for the years ended April 30, 2020 and 2019.

	<u>2020</u>	<u>2019</u>
Current "pay as you go" amount	<u>\$ 161,280</u>	<u>\$ 177,630</u>

As of the year ended April 30, 2020 there was one retiree receiving these benefits. At April 30, 2020, the unfunded accumulated benefit obligation allocated by RHBT to CCAP was \$1,436,845. Since all unpaid prior ARC billings have been withdrawn/forgiven, and it is not considered probable that CCAP 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 CCAP.

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.

Other - CCAP also sponsors a defined contribution pension plan for those employees who are not eligible to participate in the West Virginia Public Employees Retirement System. Contributions to the plan for 2020 and 2019 were \$8,810 and \$8,097, respectively.

**COALFIELD COMMUNITY ACTION CCAP, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED APRIL 30, 2020 AND 2019**

8. DONATED SERVICES, USE OF FACILITIES AND OTHER

During the fiscal years ended April 30, 2020 and 2019, CCAP received donated services from unpaid volunteers, the use of various facilities without charge and other donated items. Such amounts have been recorded as revenue and expenses or capitalized assets by the following programs in the accompanying financial statements.

As required by the grant contract, such amounts have been recorded as revenue and expense by these programs in the accompanying April 30, 2020 and 2019 financial statements.

2020			
Program	Volunteer Labor	Other	Total
Head Start	\$ 387,978	\$ 1,342,889	\$ 1,730,867
Title IIIB	10,328	-	10,328
Title III-C1	6,230	-	6,230
Title III-C2	7,855	-	7,855
Title IIIE	13,049	-	13,049
MP DOTS*	2,187	-	2,187
Total	\$ 427,627	\$ 1,342,889	\$ 1,770,516

* Connecting the DOTS (Dementia-Capable, Outreach, Training, and Support)

2019			
Program	Volunteer Labor	Other	Total
Head Start	\$ 477,747	\$ 454,732	\$ 932,479
Title IIIB	26,150	-	26,150
Title III-C1	26,857	-	26,857
Title III-C2	31,278	-	31,278
Title IIID	24,617	-	24,617
Title IIIE	9,665	-	9,665
MP DOTS*	8,194	-	8,194
Total	\$ 604,508	\$ 454,732	\$ 1,059,240

* Connecting the DOTS (Dementia-Capable, Outreach, Training, and Support)

9. CONCENTRATION OF CREDIT RISK

The CCAP provides various services to low income individuals on a third-party reimbursement basis. The CCAP bills the various funding sources in accordance with contractual agreements without requiring collateral or any other security. Grants receivable 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.

**COALFIELD COMMUNITY ACTION CCAP, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED APRIL 30, 2020 AND 2019**

10. CONTINGENCIES

CCAP'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.

11. LONG-TERM DEBT

Long-term debt consisted of the following at April 30:

	2020	2019
Note payable to a bank bearing interest at 5.5% per annum with monthly payments of principal and interest of \$3,286 through March 2027, secured by land, land improvements, and building.	\$ 228,583	\$ 255,149
Note payable to a bank bearing interest at 5.5% per annum with monthly payments of principal and interest of \$2,875 through June 2027, secured by land, land improvements, and building.	203,087	223,889
	431,670	479,038
Less current maturities of long-term debt	(51,550)	(48,797)
	\$ 380,120	\$ 430,241

Total interest expense for the years ended April 30, 2020 and 2019 was \$29,314 and \$27,253, respectively.

Following is a summary of long-term debt maturities as of April 30, 2020.

Year Ended April 30	Amount
2021	\$ 51,550
2022	54,457
2023	57,529
2024	60,774
2025	64,203
Thereafter	143,157
	\$ 431,670

**COALFIELD COMMUNITY ACTION CCAP, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED APRIL 30, 2020 AND 2019**

12. OPERATING LEASES

CCAP leases various facilities for its Head Start and Senior programs under operating leases expiring in various years through 2028. Total rent expense charged to operations during the fiscal years ended April 30, 2020 and 2019 was \$66,740 and \$78,095, respectively. As of April 30, 2020, the future annual rental commitments are as follows:

Year Ended April 30	Amount
2021	\$ 48,340
2022	40,640
2023	16,161
2024	8,542
2025	8,542
Thereafter	12,935
	\$ 135,160

13. EVALUATION OF SUBSEQUENT EVENTS

The CCAP evaluated subsequent events and transactions that occurred after the date of the statement of net position 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 the CCAP'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.

14. PRIOR PERIOD RESTATEMENT

Management determined that an asset was capitalized at an incorrect amount for the year ended April 30, 2019. The asset was added on the final day of the reporting period, which resulted in no impact to accumulate depreciation. As a result of the correction, both property and equipment and net assets have been reduced by \$27,556 as of April 30, 2019.

Supplementary Information

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
SCHEDULE OF FEDERAL, STATE, AND OTHER SUPPORT, EXPENDITURES, AND CHANGES IN NET ASSETS
YEAR ENDED APRIL 30, 2020

Federal Grantor	Department of Health and Human Services										Department of Energy	N/A
State Grantor	N/A	West Virginia Bureau of Senior Services					West Virginia Department of Health and Human Resources	West Virginia Development Office				
Pass-Thru Grantor	N/A	WVSC Metro Area Agency on Aging					N/A	N/A	N/A	N/A	N/A	N/A
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	SHIP	MIECHV	CSBG	DHHR Weatherization	DOE Weatherization	Weatherization APCO DSM
Support and revenue												
Federal, Including Pass-Through	\$ 4,781,116	\$ 30,122	\$ 74,271	\$ 168,305	\$ 4,581	\$ 20,673	\$ 6,500	\$ 181,855	\$ 256,904	\$ 713,515	\$ 481,648	\$ -
State, Including Pass-Through	18,738	31,326	9,320	31,065	310	-	-	-	-	-	-	191,610
Donated Services, Use of Facilities, and Other	1,730,867	10,328	6,230	7,855	-	13,049	-	-	-	-	-	-
Food Reimbursements	71,332	-	-	-	-	-	-	-	-	-	-	-
Program Income	4,633	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-	-
Total Support and Revenue	6,606,686	71,776	89,821	207,225	4,891	33,722	6,500	181,855	256,904	713,515	481,648	191,610
Expenditures												
Salaries and Wages	2,582,365	42,349	27,966	19,342	933	13,820	4,408	91,048	126,358	261,882	199,526	102,187
Fringe Benefits	1,002,324	9,982	5,222	5,253	270	4,165	865	30,761	56,638	169,666	68,673	20,951
Donated Services, Use of Facilities, and Other	1,730,867	10,328	6,230	7,855	-	13,049	-	-	-	-	-	-
Consumable Supplies	278,144	40	7,620	13,379	-	-	-	14,701	3,244	5,413	-	-
Travel	52,930	-	471	35	351	-	472	6,077	4,224	107	-	-
Training	53,403	-	-	-	288	-	-	9,786	1,706	3,475	9,365	-
Vehicles and Equipment	6,475	-	-	163	-	-	-	3,663	1,656	66,922	278	-
Repairs and Maintenance	56,286	-	1,893	7,734	-	-	-	-	1,451	1,955	1,572	-
Contractual and Consultants	24,224	-	-	-	-	-	-	-	1,377	6,191	91,682	-
Telephone and Utilities	124,363	3,812	13,906	8,177	-	-	-	2,703	9,233	14,274	333	-
Operating Expenses	18,080	-	55	805	-	-	-	45	791	71,989	95,476	23,349
Insurance	56,937	-	1,467	3,999	-	-	-	-	3,663	8,253	1,192	-
Occupancy	36,410	-	9,010	4,858	-	-	-	342	11,647	9,128	13,828	-
Transportation	41,495	-	2,865	5,206	-	-	-	246	1,163	1,705	7,448	12,714
Meal Costs	132,603	-	36,644	104,593	-	-	-	85	-	-	-	-
Other Expenses	52,406	154	491	470	1,118	154	-	2,219	10,855	2,341	139	-
Subtotal	6,249,312	66,665	113,840	181,869	2,960	31,188	5,745	161,676	234,006	623,301	489,512	159,201
Allocation of Indirect Costs	417,021	7,064	4,780	-	176	2,558	716	15,166	21,794	55,201	36,343	15,459
Direct Allocation of Building Depreciation	8,604	-	-	3,100	-	-	-	-	9,730	2,355	213	-
Total Expenditures	6,674,937	73,729	118,620	184,969	3,136	33,746	6,461	176,842	265,530	680,857	526,068	174,660
Total Support and Revenue Over Expenditures	(68,251)	(1,953)	(28,799)	22,256	1,755	(24)	39	5,013	(8,626)	32,658	(44,420)	16,950
Depreciation Expense Under GAAP	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Capitalized Assets	-	-	-	-	-	-	-	-	-	-	-	-
CHANGE IN NET ASSETS	\$ (68,251)	\$ (1,953)	\$ (28,799)	\$ 22,256	\$ 1,755	\$ (24)	\$ 39	\$ 5,013	\$ (8,626)	\$ 32,658	\$ (44,420)	\$ 16,950

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
SCHEDULE OF FEDERAL, STATE, AND OTHER SUPPORT, EXPENDITURES, AND CHANGES IN NET ASSETS (CONTINUED)
YEAR ENDED APRIL 30, 2020

Federal Grantor	N/A				Department of Veteran Affairs	N/A		
State Grantor	West Virginia Bureau of Senior Services				N/A	N/A		
Pass-Thru Grantor	WVSC Metro Area Agency on Aging				N/A			WV Community Action Partnerships
Program Title	LIFE	In-Home Services	Respite	Lighthouse	SSVF	Board of Education	Other	Totals
<u>Support and Revenue</u>								
Federal, Including Pass-Through	\$ -	\$ -	\$ -	\$ -	\$ 209,312	\$ -	\$ -	\$ 6,928,802
State, Including Pass-Through	216,535	-	48,561	205,590	-	371,915	803,508	1,928,478
Donated Services, Use of Facilities, and Other	-	-	-	-	-	-	2,187	1,770,516
Food Reimbursements	-	-	-	-	-	-	22,221	93,553
Program Income	-	49,932	-	-	-	5,386	(164)	59,787
Other Income	-	-	-	-	-	26,930	504	27,434
Total Support and Revenue	216,535	49,932	48,561	205,590	209,312	404,231	828,256	10,808,570
<u>Expenditures</u>								
Salaries and Wages	100,074	-	30,952	148,295	73,182	-	452,448	4,277,135
Fringe Benefits	41,191	-	7,318	36,109	41,421	-	116,591	1,617,400
Donated Services, Use of Facilities, and Other	-	-	-	-	-	-	2,187	1,770,516
Consumable Supplies	2,976	-	1,696	11,540	545	925	(10,308)	329,915
Travel	644	-	21	-	15,094	183	19,040	99,649
Training	30	-	-	-	(159)	4	756	78,654
Vehicles and Equipment	1,264	-	-	-	651	24,166	(24,391)	80,847
Repairs and Maintenance	6,021	-	-	-	-	7,488	7,511	91,911
Contractual and Consultants	16	-	-	-	-	-	(12,986)	110,504
Telephone and Utilities	30,443	-	-	-	1,839	17	1,776	210,876
Operating Expenses	243	-	-	-	55,420	9	2,417	268,679
Insurance	589	-	-	-	245	2,333	243	78,921
Occupancy	10,350	-	-	-	429	-	1,853	97,855
Transportation	958	-	-	-	-	-	574	74,374
Meal Costs	-	-	-	-	-	15,210	23,849	312,984
Other Expenses	3,932	-	-	70	548	6,317	14,716	95,930
Subtotal	198,731	-	39,987	196,014	189,215	56,652	596,276	9,596,150
Allocation of Indirect Costs	16,138	-	5,148	24,642	12,517	-	77,066	711,789
Direct Allocation of Building Depreciation	305	3,979	-	-	512	-	(28,798)	-
Total Expenditures	215,174	3,979	45,135	220,656	202,244	56,652	644,544	10,307,939
Total Support and Revenue Over Expenditures	1,361	45,953	3,426	(15,066)	7,068	347,579	183,712	500,631
Depreciation Expense Under GAAP	-	-	-	-	-	-	(280,910)	(280,910)
Purchased Capitalized Assets	-	-	-	-	-	-	100,792	100,792
CHANGE IN NET ASSETS	\$ 1,361	\$ 45,953	\$ 3,426	\$ (15,066)	\$ 7,068	\$ 347,579	\$ 3,594	\$ 320,513

COALFIELD COMMUNITY ACTION PARTNERSHIP, 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

	Budget	Actual	(Over) Under Budget
Support and Revenue			
Federal/Pass-Through Grant Revenue	\$ 56,507	\$ 56,507	\$ -
State Grant Revenue	36,049	36,049	-
In-Kind Contributions	12,347	40,641	(28,294)
Total Support and Revenue	<u>104,903</u>	<u>133,197</u>	<u>(28,294)</u>
Expenses			
Salaries and Wages	55,224	55,224	-
Fringe Benefits	15,281	15,281	-
In-Kind Expenses	12,347	40,641	(28,294)
Consumable Supplies	646	646	-
Telephone and Utilities	8,246	8,246	-
Occupancy	1,360	1,360	-
Vehicles and Equipment	20	20	-
Indirect Costs	10,049	10,049	-
Other Expenses	1,730	1,730	-
Total Expenses	<u>104,903</u>	<u>133,197</u>	<u>(28,294)</u>
Increase (Decrease) in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
SCHEDULE OF GRANT SUPPORT, REVENUE, AND EXPENDITURES
COMPARED TO GRANT BUDGETS (NON-GAAP BASIS)
LEGISLATIVE INITIATIVES FOR THE ELDERLY (LIFE) - GRANT NUMBER 21903
GRANT PERIOD JULY 1, 2019 - JUNE 30, 2020

	<u>Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>
Support and Revenue			
State Revenue	\$ 207,932	\$ 207,932	\$ -
Total Support and Revenue	<u>207,932</u>	<u>207,932</u>	<u>-</u>
Expenses			
Salaries and Wages	87,242	87,242	-
Fringe Benefits	36,599	36,599	-
Consumable Supplies	789	789	-
Travel	392	392	-
Repairs and Maintenance	5,802	5,802	-
Telephone and Utilities	40,981	40,981	-
Operating Expenses	860	860	-
Occupancy	15,860	15,860	-
Transportation	919	919	-
Indirect Costs	15,315	15,315	-
Other Expenses	3,173	3,173	-
Total Expenses	<u>207,932</u>	<u>207,932</u>	<u>-</u>
Increase (Decrease) in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
SCHEDULE OF GRANT SUPPORT, REVENUE, AND EXPENDITURES
COMPARED TO GRANT BUDGETS (NON-GAAP BASIS)
LIGHTHOUSE IN-HOME CARE - GRANT NUMBER IH1923
GRANT PERIOD JULY 1, 2019 - JUNE 30, 2020

	<u>Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>
Support and Revenue			
State Grant Revenue	\$ 232,750	\$ 232,750	\$ -
Total Support and Revenue	<u>232,750</u>	<u>232,750</u>	<u>-</u>
Expenses			
Salaries and Wages	150,479	150,479	-
Fringe Benefits	41,669	41,669	-
Travel	13,786	13,786	-
Indirect Costs	26,669	26,669	-
Other Expenses	147	147	-
Total Expenses	<u>232,750</u>	<u>232,750</u>	<u>-</u>
Increase (Decrease) in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
SCHEDULE OF GRANT SUPPORT, REVENUE, AND EXPENDITURES
COMPARED TO GRANT BUDGETS (NON-GAAP BASIS)
ALZHEIMER'S RESPITE CARE - FAIR - GRANT NUMBER IH1923
GRANT PERIOD JULY 1, 2019 - JUNE 30, 2020

	<u>Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>
Support and Revenue			
State Grant Revenue	\$ 54,285	\$ 54,285	\$ -
Total Support and Revenue	<u>54,285</u>	<u>54,285</u>	<u>-</u>
Expenses			
Salaries and Wages	35,281	35,281	-
Fringe Benefits	9,728	9,728	-
Consumable Supplies	1,696	1,696	-
Travel	282	282	-
Repairs and Maintenance	918	918	-
Indirect Costs	6,233	6,233	-
Other Expenses	147	147	-
Total Expenses	<u>54,285</u>	<u>54,285</u>	<u>-</u>
Increase (Decrease) in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED APRIL 30, 2020**

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass Thru Entity Identifying Number</u>	<u>Federal Expenditures</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</u>			
<i>Direct Program:</i>			
Head Start	93.600	N/A	\$ 4,605,153
	93.600	N/A	53,577
	93.600	N/A	119,367
	93.600	N/A	2,698
Total Head Start			<u>4,780,795</u>
<i>Passed - Through WVSC Area Agency on Aging:</i>			
<i>Aging Cluster</i>			
Special Programs for the Aging - Title III, Part B Grants for Supportive Services and Senior Centers	93.044	21936, 22036	28,161
Special Programs for the Aging - Title III, Part C Nutrition Services	93.045	22036	191,636
Aging Cluster Total			<u>219,797</u>
Special Programs for the Aging - Title III, Part D Disease Prevention and Health Promotion Services	93.043	21936, 22036	2,981
National Family Caregiver Support, Title III, Part E	93.052	21936, 22036	20,698
<i>Passed - Through West Virginia Office of Economic Opportunity</i>			
Low-Income Home Energy Assistance	93.568	DHHRWX1902	464,813
Low-Income Home Energy Assistance	93.568	DHHRWX2002	241,769
Low-Income Home Energy Assistance	93.568	19NHEP-F03	31,885
Low-Income Home Energy Assistance	93.568	20NHEP-F03	89,816
Total Low-Income Home Energy Assistance			<u>828,283</u>
Community Services Block Grant	93.569	19CSBG-F03	167,405
Community Services Block Grant	93.569	20CSBG-F03	79,446
Community Services Block Grant	93.569	19CSBG-DT03	9,211
Total Community Services Block Grant			<u>256,062</u>
<i>Passed - Through West Virginia Bureau of Senior Services</i>			
<i>Centers for Medicare and Medicaid Services (CMS)</i>			
Research, Demonstrations and Evaluations	93.779	N/A	6,500
<i>Passed - Through West Virginia Department of Health and Human Resources</i>			
Maternal, Infant, and Early Childhood Home Visiting Grant	93.870	G190681	77,873
Maternal, Infant, and Early Childhood Home Visiting Program	93.870	G200282	98,970
Total Maternal, Infant, and Early Childhood Home Visiting Program			<u>176,843</u>
Total U.S. Department of Health and Human Services			<u>6,291,959</u>
<u>U.S. DEPARTMENT OF ENERGY :</u>			
<i>Passed - Through West Virginia Office of Economic Opportunity</i>			
Weatherization Assistance for Low-Income Persons	81.042	DOEWX2002	376,163
Total U.S. Department of Energy			<u>376,163</u>
<u>U.S. DEPARTMENT OF AGRICULTURE:</u>			
<i>Passed - Through West Virginia Department Education,</i>			
<i>Office of Child Nutrition:</i>			
Child and Adult Food Care Program	10.558	N/A	90,068
Summer Food Service Program	10.559	N/A	23,849
Total U.S. Department of Agriculture			<u>113,917</u>
<u>U.S. DEPARTMENT OF VETERANS AFFAIRS:</u>			
<i>Passed - Through West Virginia Community Action Partnerships, Inc.</i>			
VA Support Services for Veteran Families Program	64.033	N/A	201,732
VA Support Services for Veteran Families Program - COVID	64.033	N/A	11,985
Total VA Support Services for Veteran Families Program			<u>213,717</u>
Total U.S. Department of Veterans Affairs			<u>213,717</u>
Total Expenditures of Federal Awards			<u>\$ 6,995,756</u>

The Notes to the Federal Awards Expenditures Schedule is an integral part of the Schedule.

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED APRIL 30, 2020

1. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of **Coalfield Community Action Partnership, Inc.** (CCAP) under programs of the federal government for the year ended April 30, 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 CCAP, it is not intended to and does not present the financial position, changes in net position, or cash flows of CCAP.

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 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. CCAP has elected not to use the 10-percent de minimis indirect cost rate as allowed under the Uniform Guidance.

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

September 21, 2020

Board of Directors
Coalfield Community Action Partnership, Inc.
1626 W 3rd Avenue
Williamson, WV 25661

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 Coalfield Community Action Partnership, (a nonprofit organization), (CCAP), which comprise the statement of financial position as of April 30, 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 September 21, 2020 and we noted the financial impact of COVID-19 and the ensuing emergency measures will impact subsequent periods of CCAP.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered CCAP'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 CCAP's internal controls. Accordingly, we do not express an opinion on the effectiveness of CCAP'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 CCAP'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 CCAP'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 CCAP's internal control or on compliance. This report is an integral part of an audit performed under Government Auditing Standards in considering CCAP's internal control and compliance. Accordingly, this communication is not suitable for any other purpose



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**

September 21, 2020

Board of Directors
Coalfield Community Action Partnership, Inc.
1626 W 3rd Avenue
Williamson, WV 25661

Report on Compliance for the Major Federal Program

We have audited **Coalfield Community Action Partnership, Inc.'s**, (CCAP) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on CCAP's major federal program for the year ended April 30, 2020. CCAP's major federal program is identified in The *Summary of Auditor's Results* section in the accompanying schedule of audit findings.

Management's Responsibility

CCAP'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 CCAP'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 CCAP'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 CCAP's compliance.

Opinion on the Major Federal Program

In our opinion, CCAP 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 April 30, 2020.

Report on Internal Control Over Compliance

CCAP'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 CCAP'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 CCAP'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

**COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
SCHEDULE OF AUDIT FINDINGS
2 CFR § 200.515
FOR THE YEAR ENDED APRIL 30, 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