

COALFIELD COMMUNITY
ACTION PARTNERSHIP, INC.

FINANCIAL STATEMENTS
WITH SUPPLEMENTAL INFORMATION
YEARS ENDED APRIL 30, 2011 AND 2010

AND

INDEPENDENT AUDITORS' REPORT

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Coalfield Community Action Partnership, Inc.
Williamson, West Virginia

We have audited the accompanying statements of financial position of Coalfield Community Action Partnership, Inc. (CCAP), as of April 30, 2011, and 2010, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of CCAP's management. 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 audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements, assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audits provide a reasonable basis for our 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, 2011, and 2010 and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated January 17, 2012, 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. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements. The supplemental Schedule of Support, Revenue and Expenditures, the Schedules of Grant Support, Revenue and Expenditures Compared to Grant Budget, and the Schedule of State Awards are presented for purposes of additional analysis and are not a required part of the April 30, 2011 basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is also not a required part of the April 30, 2011 basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the April 30, 2011 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the April 30, 2011 basic financial statements taken as a whole.



Charleston, West Virginia
January 17, 2012

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
 STATEMENTS OF FINANCIAL POSITION
 APRIL 30, 2011 AND 2010

ASSETS		
	2011	2010
Current assets		
Cash and cash equivalents	\$ 456,077	\$ 353,438
Grants receivable	927,809	638,965
Prepaid expenses	89,455	68,651
Total current assets	1,473,341	1,061,054
Fixed assets		
Property and equipment, net	1,660,593	1,569,156
Total assets	\$ 3,133,934	\$ 2,630,210
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable	\$ 129,576	\$ 112,150
Accrued salaries and benefits	175,593	111,815
Other post retirement benefits	801,428	278,736
Accrued retirement payable	427,440	-
Accrued annual leave	80,657	57,433
Refundable advances	159,465	35,817
Total current liabilities	1,774,159	595,951
Net assets - unrestricted		
Total unrestricted net assets	1,359,775	2,034,259
Total liabilities and net assets	\$ 3,133,934	\$ 2,630,210

The Accompanying Notes Are An Integral
 Part Of These Financial Statements

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
STATEMENTS OF ACTIVITIES
YEARS ENDED APRIL 30, 2011 AND 2010

	2011	2010
Changes in unrestricted net assets		
Support and revenue		
Federal direct and pass-through grant revenue	\$ 6,196,043	\$ 5,233,708
American Recovery Reinvestment Act (ARRA) grant revenue	1,073,358	992,740
State grant revenue	1,252,655	1,052,627
In-kind contributions	2,193,679	1,243,620
Food reimbursements	203,380	177,939
Program income	113,033	137,093
Other income	771	14,918
	11,032,919	8,852,645
Total support and revenue		
Expenses		
Salaries and wages	4,050,936	2,810,084
Fringe benefits	1,704,794	1,580,427
In-kind contributions	1,863,824	1,243,620
Consumable supplies	149,568	178,434
Travel	103,939	77,903
Training	107,798	85,314
Vehicles and equipment	14,615	24,946
Repairs and maintenance	116,875	131,914
Contractual and consultants	13,843	51,307
Telephone and utilities	226,030	210,301
Operating expenses	999,622	382,630
Insurance	90,412	71,685
Occupancy	125,300	93,429
Transportation	139,549	72,315
Meals	337,599	336,509
Indirect costs	697,248	558,307
Depreciation Expense	335,674	259,069
Other post retirement benefits (OPEB)	539,730	220,598
Other expenses	90,047	89,562
	11,707,403	8,478,354
Total expenses		
INCREASE (DECREASE) IN NET ASSETS	(674,484)	374,291
Net assets beginning of year	2,034,259	1,659,968
Net assets, end of year	\$ 1,359,775	\$ 2,034,259

COALFIELD COMMUNITY ACTION PARTNERHIP, INC.
STATEMENTS OF CASH FLOWS
YEARS ENDED APRIL 30, 2011 AND 2010

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	<u>2011</u>	<u>2010</u>
Cash flows from operating activities		
Increase (decrease) in net assets	\$ (674,484)	\$ 374,291
Adjustments to reconcile increase (decrease) in net assets to net cash provided (used) by operating activities		
Depreciation	335,674	259,069
Transfer of Vehicles from Capital Resource Agency	(329,870)	-
(Increase) decrease in operating assets		
Grants receivable	(288,844)	(410,030)
Other receivables	-	141,190
Prepaid expenses	(20,804)	(16,886)
Increase (decrease) in liabilities		
Accounts payable	17,426	14,438
Accrued salaries and benefits	63,778	(30,202)
Other post retirement benefits	522,692	278,736
Accrued retirement payable	427,440	-
Accrued annual leave	23,224	14,806
Refundable advances	123,648	(31,642)
	<u>199,880</u>	<u>593,770</u>
Cash flows from investing activities		
Purchase of property and equipment	<u>(97,241)</u>	<u>(706,347)</u>
	<u>(97,241)</u>	<u>(706,347)</u>
Net increase (decrease) in cash and cash equivalents	102,639	(112,577)
Cash and cash equivalents, beginning of year	<u>353,438</u>	<u>466,015</u>
Cash and cash equivalents, end of year	<u><u>\$ 456,077</u></u>	<u><u>\$ 353,438</u></u>

The Accompanying Notes Are An Integral
Part Of These Financial Statements

NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

NATURE OF OPERATIONS - Coalfield Community Action Partnership, 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 in Mingo County, West Virginia. During the fiscal year ended April 30, 2011 CCAP was also responsible for Head Start Program in McDowell County, West Virginia as well as the Weatherization Program in Wayne County. The organization is funded primarily through grants and other agreements with the federal and state government.

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

USE OF ESTIMATES - The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

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

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 39 years for building renovations. Contributed assets are recorded at estimated fair value at date of donation.

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 the Agency to purchase similar services. Donated space is valued at the estimated fair rental value.

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

CONTRIBUTIONS - Contribution income is recognized in the period in which the Agency received restricted or unrestricted assets or unconditional promises of future donation. Contribution income shall be classified as increases in unrestricted, temporarily restricted or permanently restricted net assets 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 uncollectable promises, as estimated by management. Unconditional promises to give that are collectible in excess of one year shall be recorded at their discounted net present value and recorded up to the date.

INCOME TAXES - 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, 2011, management believes that CCAP has no material uncertain tax positions to be accounted for in the financial statements. As of April 30, 2011, tax years ending on or after April 30, 2008 remain subject to examination.

CASH AND CASH EQUIVALENTS - For purposes of the statements of cash flows, the organization considers all unrestricted highly liquid investments with an original maturity of three months or less to be cash equivalents.

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.

ADVERTISING COSTS - Advertising costs are expensed as incurred.

RECLASSIFICATIONS - Certain amounts in the 2010 financial statements have been reclassified to conform with the 2011 presentation. Such reclassifications had no effect on net assets or the change in net assets.

SUBSEQUENT EVENTS - In preparing these financial statements, CCAP has evaluated events and transactions for potential recognition or disclosure through January 17, 2012, the date the financial statements were issued.

NOTE 2 -- CASH AND CASH EQUIVALENTS

Federal Deposit Insurance Corporation (FDIC) coverage is \$250,000 for interest bearing accounts. CCAP maintains the cash balance in their account above this amount; however, CCAP also maintains a depository bond in the amount of \$700,000. Therefore, the balance in CCAP's accounts at April 30, 2011 was fully FDIC insured or collateralized.

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
 NOTES TO THE FINANCIAL STATEMENTS
 YEARS ENDED APRIL 30, 2011 AND 2010

NOTE 3 -- PROPERTY AND EQUIPMENT

A summary of property and equipment at April 30, 2011 and 2010 is as follows:

	<u>2011</u>	<u>2010</u>
Land	\$ 57,205	\$ 57,205
Buildings	510,391	495,391
Vehicles & equipment	<u>3,333,802</u>	<u>2,922,860</u>
	3,901,398	3,475,456
Less: Accumulated depreciation	<u>(2,240,805)</u>	<u>(1,906,300)</u>
Property and equipment	<u>\$ 1,660,593</u>	<u>\$ 1,569,156</u>

NOTE 4 -- 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, 2011 and 2010:

<u>Description</u>	<u>2011</u>	<u>2010</u>
Head Start Pre-K	\$ 119,254	\$ -
Weatherization	16,642	22,116
CSBG	215	4,995
Title IIIB	4,577	3,146
Energy Express	15,413	1,453
FAIR	-	2,376
Other	<u>3,364</u>	<u>1,731</u>
Total	<u>\$ 159,465</u>	<u>\$ 35,817</u>

NOTE 5 -- CONCENTRATIONS OF CREDIT RISK

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

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
 NOTES TO THE FINANCIAL STATEMENTS
 YEARS ENDED APRIL 30, 2011 AND 2010

NOTE 6 -- FUNCTIONAL EXPENSES

CCAP incurred expenditures in the conduct of the following programs for the year ended April 30, 2011 and 2010:

	<u>2011</u>	<u>2010</u>
Head Start Program: CCAP provides comprehensive education activities to eligible Pre-Kindergarten students	\$ 6,079,271	\$ 6,182,912
Weatherization Program: CCAP provides services to reduce the energy costs of low-income families, particularly the elderly, people with disabilities, and children, by improving the energy efficiency of their homes.	2,225,990	596,977
Title III Programs: This includes programs for older Americans and covers social support activities including case management, transportation, assessments, etc.	303,528	280,758
Child and Adult Care Food Program: This program is funded by the Department of Education and the USDA and provides reimbursement for providing meals and care to children.	182,497	154,441
CSBG program: CCAP provides emergency assistance to low-income, disabled, or elderly individuals and families and supports other agency programs as needed.	283,509	650,563
Personal Care programs: CCAP provides an in-home care program, funded by the Medicaid program that makes personal assistance available to eligible adults	636,914	347,744
Homelessness Prevention and Rapid Re-Housing Program: CCAP provides financial assistance for rent and utilities to individuals in economic crisis.	474,923	171,753
Other programs that benefit children, senior citizens and families:	<u>1,282,339</u>	<u>540,484</u>
Total Expenditures	11,468,971	8,925,632
Depreciation expense under GAAP	335,674	259,069
Less: Purchased capitalized assets	<u>(97,242)</u>	<u>(706,347)</u>
Total expenses	<u>\$ 11,707,403</u>	<u>\$ 8,478,354</u>

NOTE 7 -- CONTINGENT LIABILITIES

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

NOTE 8 -- RETIREMENT PLANS

The organization is a participating employer in the West Virginia Public Employees Retirement System. 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 and the organization contributes 11% of the employee's salary through July 1, 2010. After July 1, 2010 the organization's contribution increased to 12.5%. The organization's contribution to the plan for 2011 and 2010 totaled \$356,686 and \$241,422. 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.

NOTE 9 -- RETIREE HEALTH PLAN

Coalfield Community Action Partnership, Inc. participates in the West Virginia Retiree Health Benefits Trust Fund (RHBT), 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, Building 5, Room 1001, 1900 Kanawha Blvd. East, Charleston, West Virginia, 25305-0710.

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
 NOTES TO THE FINANCIAL STATEMENTS
 YEARS ENDED APRIL 30, 2011 AND 2010

NOTE 9 -- RETIREE HEALTH PLAN (Continued)

The estimated expense and expense incurred for OPEB benefits are recorded as a component of accrued salaries and benefits on the statement of financial position. For the years ended April 30, 2011, and 2010, OPEB costs are accrued upon invoices received from PEIA based upon actuarial determined amounts. At April 30, 2011, and 2010 the current liability related to OPEB cost was \$801,478 and \$278,736. The total OPEB expense incurred for the years ended April 30, 2011 and 2010 was \$539,730 and \$220,598, and there was no OPEB expense directly related to retirees during 2011. As of the year ended April 30, 2011 there were no retirees receiving these benefits.

NOTE 10 -- DONATED SERVICES AND OTHER

During 2011 and 2010, the organization 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 or capitalized assets by the following programs in the accompanying financial statements:

	2011		
	Volunteer Labor	Other	Total
Head Start	\$ 1,328,850	\$ 472,388	\$ 1,801,238
Weatherization	-	329,870 *	329,870
Title IIIB	24,417	1,115	25,532
Title III-C1	11,266	-	11,266
Title III-C2	15,158	-	15,158
Title IIID	3,007	-	3,007
Title IIIE	6,981	-	6,981
Respite	<u>80</u>	<u>547</u>	<u>627</u>
Total	<u>\$ 1,389,759</u>	<u>\$ 803,920</u>	<u>\$ 2,193,679</u>

* This includes eleven vehicles transferred to CCAP from Capital Resource Agency for the continuation of the Weatherization program. These vehicles were capitalized and depreciated.

	2010		
	Volunteer Labor	Other	Total
Head Start	\$ 760,751	\$ 436,780	\$ 1,197,531
Title IIIB	18,870	92	18,962
Title III-C1	3,252	(88)	3,164
Title III-C2	8,943	-	8,943
Title IIID	4,426	-	4,426
Title IIIE	8,318	18	8,336
Respite	<u>288</u>	<u>1,970</u>	<u>2,258</u>
Total	<u>\$ 804,848</u>	<u>\$ 438,772</u>	<u>\$ 1,243,620</u>

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
NOTES TO THE FINANCIAL STATEMENTS
YEARS ENDED APRIL 30, 2011 AND 2010

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NOTE 12 -- OPERATING LEASES

The Organization leases various facilities for its Head Start and Senior programs as well as its corporate office under operating leases expiring in various years through 2018. Total rent expense charged to operations during the fiscal year ended April 30, 2011 amounted to \$125,300.

<u>Year Ended April 30,</u>	<u>Amount</u>
2012	\$ 86,228
2013	62,400
2014	45,500
2015	32,800
2016	<u>32,000</u>
	<u>\$ 258,928</u>

SUPPLEMENTAL INFORMATION

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
 SCHEDULE OF FEDERAL, STATE AND OTHER SUPPORT, EXPENDITURES, AND CHANGES IN NET ASSETS
 YEAR ENDED APRIL 30, 2011

Federal Grantor	Department of Health and Human Services										Department of Energy		H.U.D.		
	West Virginia Bureau of Senior Services					West Virginia Office of Economic Opportunity					Energy	Opportunity			
State Grantor	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Pass-Thru Grantor	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A	
Program Title	Head Start/	Head Start/	Title IIIB	Title IIIC-1	Title IIIC-2	Title IIID	Title IIIE	Elder	Health	CSBG	CSBG	Weatherization	Weatherization	Homelessness	
	USDA	ARRA	Senior Citizens	Nutrition Services	Nutrition Services	Preventative Health	Caregiver	Abuse	Benefits	ARRA	ARRA	ARRA	ARRA	Prevention	
<u>Support and Revenue</u>															
Federal, including pass-through	\$ 4,128,790	\$ -	\$ 25,926	\$ 47,191	\$ 94,244	\$ 601	\$ 7,455	\$ 557	\$ 8,500	\$ -	\$ 271,390	\$ 1,611,389	\$ -	\$ -	\$ -
ARRA	-	6,191	-	-	-	-	-	-	-	12,119	-	-	580,125	-	474,923
State, including pass-through	142,486	-	1,760	4,321	47,644	1,136	8,610	356	-	-	-	7,712	-	-	-
In-Kind Revenue	1,801,241	-	25,532	11,267	15,154	3,007	6,981	-	-	-	-	-	329,870	-	-
Food Reimbursements	159,030	-	-	4,693	18,774	-	-	-	-	-	-	-	-	-	-
Program income	1,000	-	-	1,649	1,050	-	-	-	-	-	-	26,764	-	-	-
Other Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue and Support	6,232,547	6,191	53,218	69,121	176,866	4,744	23,046	913	8,500	12,119	271,390	1,645,865	909,995	-	474,923
<u>Expenditures</u>															
Salary and wages	2,086,484	3,911	7,525	19,991	43,106	-	4,608	-	6,124	4,960	104,884	731,046	303,132	45,677	-
Fringe Benefits	1,012,959	1,231	2,675	6,272	11,750	-	9,312	-	1,237	1,516	27,908	258,272	60,848	23,403	-
In-Kind Labor	1,801,241	-	25,532	11,271	15,158	3,007	6,981	556	-	(125)	8,175	9,825	10,119	34	(778)
Consumable Supplies	96,576	-	743	4,413	4,409	529	822	-	-	-	10,257	938	3,281	-	-
Travel	55,912	-	356	172	5	-	1	357	-	-	273	-	1,425	-	-
Training	100,043	-	-	69	-	1,208	-	-	-	-	10,815	52,992	11,941	(126)	(68)
Vehicles and equipment	7,437	-	-	-	-	-	-	-	-	-	5,882	11,697	845	-	-
Repairs and maintenance	86,541	-	15	2,560	6,801	-	-	-	-	-	255	188	-	-	-
Consultant/Contractual	13,317	-	-	-	-	-	-	-	-	-	1,729	12,647	8,919	-	-
Telephone & Utilities	162,091	-	8,330	5,936	2,179	-	-	-	-	9,494	38,036	365,687	106,504	398,616	-
Operating Expenses	17,234	-	827	100	1,658	-	-	-	-	-	11,925	17,274	17,929	8	-
Insurance	50,188	-	-	-	122	-	-	-	-	1,878	4,104	17,929	12,035	-	-
Occupancy	72,948	-	5,499	3,319	912	-	-	-	-	-	1,358	29,067	28,287	-	-
Transportation	68,624	-	-	698	3,663	-	-	-	-	(4)	-	-	-	-	-
Meals	208,855	-	-	14,513	76,989	-	-	-	-	-	-	-	-	-	-
Other	26,581	-	294	1,583	1,295	-	446	-	-	1,177	19,633	1,245	2,548	75	-
Subtotal	5,867,031	5,142	51,796	70,897	168,047	4,744	22,170	913	7,361	11,131	252,999	1,508,807	547,647	466,841	-
Allocation of Indirect Costs	365,079	1,049	1,422	(1,776)	8,819	-	876	-	1,139	988	18,391	137,058	32,478	8,082	-
Total Expenditures	6,232,110	6,191	53,218	69,121	176,866	4,744	23,046	913	8,500	12,119	271,390	1,645,865	580,125	474,923	-
Total Support and Revenue Over Expenditures	437	-	-	-	-	-	-	-	-	-	-	-	-	329,870	-
Depreciation expense under GAAP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Capitalized Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Resource Agency Vehicles	-	-	-	-	-	-	-	-	-	-	-	-	-	(329,870)	-
Other post retirement benefits (OPEB)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfer In/(Out)	(437)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
INCREASE (DECREASE) IN NET ASSETS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Beginning net assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Ending net assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
SCHEDULE OF FEDERAL, STATE AND OTHER SUPPORT, EXPENDITURES, AND CHANGES IN NET ASSETS
YEAR ENDED APRIL 30, 2011

Federal Grantor	N/A		N/A		N/A		N/A	
	LIFE	In Home Services	Respite	Senior Center	Transport	Lighthouse	Other	Totals
Support and Revenue								
Federal, including pass-through	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,196,043
ARRA	-	-	-	-	-	-	-	1,073,358
State, including pass-through	162,854	544,934	48,047	1,294	2,415	155,316	123,770	1,252,655
In-Kind Revenue	-	-	627	-	-	-	-	2,193,679
Food Reimbursements	-	-	-	-	-	-	20,883	203,380
Program income	-	-	3,935	-	-	10,066	68,569	113,033
Other Income	-	-	-	-	-	-	771	771
Total Revenue and Support	162,854	544,934	52,609	1,294	2,415	165,382	213,993	11,032,919
Expenditures								
Salary and wages	62,113	376,377	34,526	1,077	1,088	104,129	110,178	4,050,936
Fringe Benefits	29,502	119,706	9,596	217	411	28,790	99,189	1,704,794
In-Kind Labor	7	-	627	-	-	-	-	1,863,824
Consumable Supplies	4,302	3,291	-	-	-	375	5,524	149,568
Travel	2,036	21,368	857	-	-	5,268	4,266	103,939
Training	946	1,962	-	-	-	-	1,515	107,798
Vehicles and equipment	3,927	-	350	-	-	350	24,171	111,857
Repairs and maintenance	2,036	-	-	-	(385)	-	951	116,875
Consultant/Contractual	-	-	-	-	-	-	83	13,843
Telephone & Utilities	9,950	3,953	-	-	-	-	802	226,030
Operating Expenses	464	3,091	-	-	-	-	67,405	999,622
Insurance	10,677	1,213	12	-	(133)	186	1,177	90,412
Occupancy	5,992	684	-	-	-	-	-	125,300
Transportation	643	-	-	-	1,138	-	6,071	139,549
Meals	16,757	-	-	-	-	-	20,489	337,599
Other	2,571	4,179	-	-	89	415	27,916	90,047
Subtotal	151,923	535,824	45,968	1,294	2,208	139,513	369,737	10,231,993
Allocation of Indirect Costs	10,931	64,186	6,641	-	207	19,984	21,694	697,248
Total Expenditures	162,854	600,010	52,609	1,294	2,415	159,497	391,431	10,929,241
Total Support and Revenue Over Expenditures	-	(55,076)	-	-	-	5,885	(177,438)	103,678
Depreciation expense under GAAP	-	-	-	-	-	-	(335,674)	(335,674)
Purchased Capitalized Assets	-	-	-	-	-	-	97,242	97,242
Capital Resource Agency Vehicles	-	-	-	-	-	-	329,870	-
Other post retirement benefits (OPEB)	-	-	-	-	-	-	(539,730)	(539,730)
Transfer In/(Out)	-	55,076	-	-	-	(5,885)	(48,754)	-
INCREASE (DECREASE) IN NET ASSETS	-	-	-	-	-	-	(674,484)	(674,484)
Beginning net assets	-	-	-	-	-	-	-	2,084,259
Ending net assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ (674,484)	\$ 1,359,775

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
SCHEDULE OF GRANT SUPPORT, REVENUE AND EXPENDITURES
COMPARED TO GRANT BUDGETS (NON-GAAP BASIS)
HEAD START - AWARD NUMBER 03CH077845
GRANT PERIOD MAY 1, 2010 TO APRIL 30, 2011

	<u>Budget</u>	<u>Actual</u>	(Over) Under <u>Budget</u>
Support and revenue			
Federal	\$ 4,063,171	\$ 4,063,171	\$ -
Other revenue	<u>-</u>	<u>-</u>	<u>-</u>
Total support and revenue	<u>4,063,171</u>	<u>4,063,171</u>	<u>-</u>
Expenses			
Salaries and wages	1,890,094	2,086,366	(196,272)
Fringe benefits	1,292,232	960,302	331,930
Consumable supplies	93,000	81,879	11,121
Other	425,219	578,086	(152,867)
Indirect costs	<u>362,626</u>	<u>356,538</u>	<u>6,088</u>
Total expenses	<u>4,063,171</u>	<u>4,063,171</u>	<u>\$ -</u>
Increase (decrease) in net assets	<u>\$ -</u>	<u>\$ -</u>	

SCHEDULE OF GRANT SUPPORT, REVENUE AND EXPENDITURES
 COMPARED TO GRANT BUDGETS (NON-GAAP BASIS)
 OLDER AMERICANS ACT - TITLE III-B, III-D, AND IIIE - GRANT NUMBER 21036
 GRANT PERIOD OCTOBER 1, 2009 TO SEPTEMBER 30, 2010

	<u>Budget</u>	<u>Actual</u>	(Over) Under <u>Budget</u>
Support and revenue			
State/pass-through revenue	\$ 51,042	\$ 51,039	\$ 3
State revenue	23,960	23,960	-
Grantee in-kind contributions	<u>9,002</u>	<u>37,165</u>	<u>(28,163)</u>
Total support and revenue	<u>84,004</u>	<u>112,164</u>	<u>(28,160)</u>
 Expenses			
Salaries and wages	37,684	34,817	2,867
Fringe benefits	12,067	15,415	(3,348)
Printing and supplies	4,352	4,187	165
Building space	5,123	5,123	-
Communications and utilities	6,925	7,010	(85)
In-kind	9,002	37,165	(28,163)
Other	2,092	2,186	(94)
Indirect expenses	<u>6,759</u>	<u>6,261</u>	<u>498</u>
Total expenses	<u>84,004</u>	<u>112,164</u>	<u>\$ (28,160)</u>
 Increase (decrease) in net assets	 <u>\$ -</u>	 <u>\$ -</u>	

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
 SCHEDULE OF GRANT SUPPORT, REVENUE AND EXPENDITURES
 COMPARED TO GRANT BUDGETS (NON-GAAP BASIS)
 WEATHERIZATION GRANT - GRANT NUMBER 2009-1003
 GRANT PERIOD APRIL 1, 2009 TO JUNE 30, 2010

	<u>Budget</u>	<u>Actual</u>	(Over) Under <u>Budget</u>
Support and revenue			
State/pass-through	\$ 576,044	\$ 576,044	\$ -
Total support and revenue	<u>576,044</u>	<u>576,044</u>	<u>-</u>
Expenses			
Salaries and wages	245,115	237,637	7,478
Fringe benefits	74,421	94,734	(20,313)
Materials	133,262	102,725	30,537
Telephone and utilities	2,952	5,250	(2,298)
Insurance	16,250	10,924	5,326
Occupancy	5,000	3,401	1,599
Staff travel and training	12,000	14,617	(2,617)
Vehicle purchase	27,000	27,447	(447)
Other	16,169	38,119	(21,950)
Indirect costs	43,875	41,190	2,685
Total expenses	<u>576,044</u>	<u>576,044</u>	<u>\$ -</u>
Increase (decrease) in net assets	<u>\$ -</u>	<u>\$ -</u>	

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
 SCHEDULE OF GRANT SUPPORT, REVENUE AND EXPENDITURES
 COMPARED TO GRANT BUDGETS (NON-GAAP BASIS)
 ELDER ABUSE - GRANT NUMBER 21033
 GRANT PERIOD OCTOBER 1, 2009 TO SEPTEMBER 30, 2010

	<u>Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>
Support and revenue			
State/ pass-through revenue	\$ 577	\$ 577	\$ -
Total support and revenue	<u>577</u>	<u>577</u>	<u>-</u>
 Expenses			
Other	<u>577</u>	<u>577</u>	<u>-</u>
Total expenses	<u>577</u>	<u>577</u>	<u>\$ -</u>
 Increase (decrease) in net assets	<u>\$ -</u>	<u>\$ -</u>	

SCHEDULE OF GRANT SUPPORT, REVENUE AND EXPENDITURES
 COMPARED TO GRANT BUDGETS (NON-GAAP BASIS)
 LEGISLATIVE INITIATIVES FOR THE ELDERLY - LIFE- GRANT NUMBER 21003
 GRANT PERIOD JULY 1, 2009 TO JUNE 30, 2010

	<u>Budget</u>	<u>Actual</u>	(Over) Under <u>Budget</u>
Support and revenue			
State/ pass-through revenue	\$ 170,000	\$ 170,000	\$ -
Total support and revenue	<u>170,000</u>	<u>170,000</u>	<u>-</u>
Expenses			
Salaries and wages	63,675	58,984	4,691
Fringe benefits	27,566	34,439	(6,873)
Printing and supplies	6,409	5,830	579
Building space	9,876	10,396	(520)
Communications and utilities	10,470	9,771	699
Other	40,583	40,717	(134)
Indirect expenses	<u>11,421</u>	<u>9,863</u>	<u>1,558</u>
Total expenses	<u>170,000</u>	<u>170,000</u>	<u>\$ -</u>
Increase (decrease) in net assets	<u>\$ -</u>	<u>\$ -</u>	

SCHEDULE OF GRANT SUPPORT, REVENUE AND EXPENDITURES
 COMPARED TO GRANT BUDGETS (NON-GAAP BASIS)
 COMMUNITY SERVICES BLOCK GRANT ARRA - GRANT NUMBER 2009-0004A
 GRANT PERIOD JULY 1, 2009 TO DECEMBER 31, 2010

	<u>Budget</u>	<u>Actual</u>	(Over) Under <u>Budget</u>
Support and revenue			
State/pass-through	\$ 260,917	\$ 260,917	\$ -
In-kind revenue	-	-	-
Other revenue	-	-	-
Total support and revenue	<u>260,917</u>	<u>260,917</u>	<u>-</u>
Expenses			
Salaries and wages	92,358	92,638	(280)
Fringe benefits	28,611	28,692	(81)
Consumable supplies	7,206	7,206	-
Travel	7,417	7,144	273
Repairs and maintenance	6,602	6,603	(1)
Telephone and utilities	9,829	9,829	-
Operating expenses	43,092	45,601	(2,509)
Insurance	10,696	10,696	-
Occupancy	4,104	4,104	-
Transportation	1,462	1,462	-
Other	29,950	27,298	2,652
Indirect costs	19,590	19,644	(54)
Total expenses	<u>260,917</u>	<u>260,917</u>	<u>\$ -</u>
Increase (decrease) in net assets	<u>\$ -</u>	<u>\$ -</u>	

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
SUMMARY SCHEDULE OF STATE AWARDS
YEAR ENDED APRIL 30, 2011

Grantor Name/Program Title	Grant/ Fund Account Number	Award Amount	Receivable (Refundable) 4/30/2010	Receipts	Expenditures	Receivable (Refundable) 4/30/2011
WVSC Metro Area Agency on Aging:						
Title IIIB Senior Services	21136	\$ 23,085	\$ -	\$ 20,183	\$ 18,752	\$ (1,431)
Title IIIC Nutrition Services	N/A	N/A	-	45,695	45,695	-
Food/Fuel Supplement	21050	16,246	-	2,415	2,415	-
Title IIIE - Caregiver	21036	4,826	-	4,826	4,826	-
Legislative Initiatives for the Elderly - LIFE	21003	170,000	-	2,174	2,174	-
Legislative Initiatives for the Elderly - LIFE	21103	186,246	-	132,009	160,681	28,672
WV Bureau of Senior Services:						
Alzheimer's Respite	21050	44,902	-	12,298	12,298	-
Alzheimer's Respite	21150	46,451	-	27,188	35,749	8,561
Community Partnership	21141	11,000	-	66	1,294	1,228
Lighthouse In Home Services	21150	129,088	-	94,524	119,620	25,096
Lighthouse In Home Services	21050	122,148	-	35,696	35,696	-

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED APRIL 30, 2011

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Health and Human Services			
Head Start ARRA/COLA	93.708	N/A	\$ 6,191
Head Start	93.600	N/A	4,128,790
Passed-through WVSC Metro Area Agency on Aging			
Aging Cluster			
Special Programs for the Aging - Title III, Part B Grants for Supportive Services and Senior Centers	93.044	2936	25,926
Special Programs for the Aging - Title III, Part C Nutrition Services	93.045	N/A	141,434
Special Programs for the Aging - Title III, Part D Disease Prevention and Health Promotion Services	93.043	2936	601
National Family Caregiver Support, Title III, Part E	93.052	2936	7,455
Elder Abuse	93.041	2933	557
Health Benefits/SHIP	93.779	SH21026	8,500
Passed- through WV Office of Economic Opportunity			
Low-Income Home Energy Assistance	93.568	2009-1003	2,245
Low-Income Home Energy Assistance	93.568	2011-1002	1,138,883
Community Services Block Grant	93.569	2011-F-004	121,872
Community Services Block Grant	93.569	2010-004	149,518
Community Services Block Grant - ARRA	93.710	2009-004A	12,119
U.S. Department of Housing and Urban Development			
Passed-through WV Office of Economic Opportunity			
Homelessness Prevention and Rapid Re-housing Program	14.257	not available	474,923
U.S. Department of Energy			
Passed-through WV Office of Economic Opportunity			
Weatherization Assistance for Low-Income Persons	81.042	2009-1003	8,161
Weatherization Assistance for Low-Income Persons	81.042	2011-1002	462,100
Weatherization Assistance for Low-Income Persons - ARRA	81.042	2009-1003	4,573
Weatherization Assistance for Low-Income Persons - ARRA	81.042	2009-1003	575,552
U.S. Department of Agriculture, Food and Nutrition Service			
Passed-through WV Department of Education, Office of Child Nutrition			
Child and Adult Food Care Program	10.558		182,497
Summer Food Service Program	10.559		20,883
Total Expenditures of Federal Awards			\$ 7,472,780

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED APRIL 30, 2011

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NOTE 1 -- BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of CCAP and is prepared on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in preparation of the financial statements.



INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

Board of Directors
Coalfield Community Action Partnership, Inc.
Williamson, West Virginia

We have audited the financial statements of Coalfield Community Action Partnership (CCAP) as of and for the year ended April 30, 2011, and have issued our report thereon dated January 17, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered CCAP's internal control over financial reporting as a basis for designing our auditing procedures 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 control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of CCAP's internal control over financial reporting.


A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether CCAP's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the Board of Directors, management, federal awarding agencies, pass through entities, and other grantor agencies and is not intended to be and should not be used by anyone other than these specified parties.


Seattle & Stalaker, PLLC
Charleston, West Virginia
January 17, 2012



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH
REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT
ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Board of Directors
Coalfield Community Action Partnership Inc.
Williamson, West Virginia

Compliance

We have audited the compliance of Coalfield Community Action Partnership (CCAP) with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended April 30, 2011. CCAP's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of CCAP's management. Our responsibility is to express an opinion on CCAP's compliance based on our audit.

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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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 that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on CCAP's compliance with those requirements.

In our opinion, CCAP complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended April 30, 2011.

Internal Control Over Compliance

Management of CCAP is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered CCAP's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness 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.

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 deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses as defined above.

This report is intended solely for the information and use of the Board of Directors, management, federal awarding agencies, pass through entities, and other grantor agencies and is not intended to be and should not be used by anyone other than these specified parties.



Charleston, West Virginia
January 17, 2012

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 YEAR ENDED APRIL 30, 2011

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unqualified Opinion

Internal control over financial reporting:

Material weakness(es) identified? _____ yes X no

Significant deficiency(ies) identified that are not
considered to be material weaknesses? _____ yes X none reported

Noncompliance material to financial statements noted? _____ yes X no

Federal Awards

Internal control over major programs:

Material weakness(es) identified? _____ yes X no

Significant deficiency(ies) identified that are not
considered to be material weaknesses? _____ yes X none reported

Type of auditors' report issued on compliance for major programs: Unqualified Opinion

Any audit findings disclosed that are required to be reported in accordance with section .510(a) of Circular A-133? _____ yes X no

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
93.600/93.708	Head Start, including ARRA
14.257	Homelessness Prevention and Rapid Re-Housing Program, ARRA
93.568	Low-Income Home Energy Assistance
81.042	Weatherization Assistance for Low-Income Persons, including ARRA

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee? _____ yes X No

SECTION II

FINANCIAL STATEMENT

FINDINGS SECTION

None

SECTION III

FEDERAL AWARD FINDINGS
AND QUESTIONED COSTS SECTION

None