



Certified Public Accountants, A.C.

**COALFIELD COMMUNITY ACTION
PARTNERSHIP, INC.**

**SINGLE AUDIT
FOR YEARS ENDED APRIL 30, 2021-2020**

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Vienna, WV 26105
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COALFIELD COMMUNITY ACTION PARTNERSHIP, INC

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INDEPENDENT AUDITOR'S REPORT

January 7, 2022

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, 2021 and 2020, and the related statements of activities, functional expenses and cash flows for the years then ended, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to 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, 2021 and 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

As discussed in Note 12 to the financial statements, 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 17-21 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 January 7, 2022, 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, 2021 AND 2020

ASSETS

	2021	2020
CURRENT ASSETS:		
Cash and Cash Equivalents	\$ 1,277,982	\$ 963,977
Grants Receivable	946,718	633,344
Prepaid Expenses	-	13,945
Total Current Assets	2,224,700	1,611,266
PROPERTY AND EQUIPMENT:		
Property and Equipment - (Net)	3,298,473	3,251,553
Total Property and Equipment	3,298,473	3,251,553
TOTAL ASSETS	\$ 5,523,173	\$ 4,862,819

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES:

Accounts Payable	\$ 558,167	\$ 197,523
Accrued Salaries and Benefits	159,883	213,094
Accrued Retirement Payable	6,705	22,141
Accrued Annual Leave	101,886	115,402
Current Maturities of Long-Term Debt	-	51,550
Refundable Advances	17,912	114,123
Total Current Liabilities	844,553	713,833

NONCURRENT LIABILITIES:

Long-Term Debt, Less Current Maturities	-	380,120
Total Noncurrent Liabilities	-	380,120

TOTAL LIABILITIES

	844,553	1,093,953
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NET ASSETS:

Without Donor Restrictions	4,678,620	3,768,866
Total Net Assets Without Donor Restriction	4,678,620	3,768,866

TOTAL LIABILITIES AND NET ASSETS

	\$ 5,523,173	\$ 4,862,819
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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, 2021 AND 2020

	2021	2020
Changes in Net Assets		
Support and Revenue		
Federal Direct and Pass-Through Grant Revenue	\$ 7,562,796	\$ 6,928,802
State Grant Revenue	2,665,059	1,928,478
Donated Services, Use of Facilities, and Other	2,136,389	1,770,516
Food Reimbursements	89,212	93,553
Program Income	49,941	59,787
Other Income	148,277	27,434
Total Support and Revenue	12,651,674	10,808,570
Expenses		
Program Services	10,958,535	9,527,092
Management & General	783,385	960,965
Total Expenditures	11,741,920	10,488,057
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTION	909,754	320,513
Net Assets, Beginning of Year	3,768,866	3,448,353
Net Assets, End of Year	\$ 4,678,620	\$ 3,768,866

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, 2021

PROGRAM EXPENSES										
	Head Start Program	Weatherization Program	Title III Program	Child and Adult Care Food Program	CSBG Program	Personal Care Programs Program	Other Programs	Total Program Expenses	Management & General	Total
Salaries and wages	\$ 2,516,362	\$ 525,076	\$ 147,456	\$ -	\$ 160,971	\$ 260,135	\$ 591,514	\$ 4,201,514	\$ -	\$ 4,201,514
Fringe benefits	1,002,945	242,105	38,443	-	57,588	62,184	174,532	1,577,797	507	1,578,304
In-kind expenses	2,126,086	-	10,303	-	-	-	-	2,136,389	-	2,136,389
Consumable supplies	683,964	1,822	31,929	-	5,696	-	(58,928)	664,483	807	665,290
Travel	16,663	-	1,932	-	416	19,601	23,844	62,456	-	62,456
Training	81,356	6,650	-	-	1,340	-	5,169	94,515	-	94,515
Vehicles and equipment	34,091	6,332	-	-	11,819	-	(5,931)	46,311	7	46,318
Repairs and maintenance	188,491	8,380	3,246	-	5,954	-	15,127	221,198	4,515	225,713
Contractual services	-	427,400	-	-	500	-	150	428,050	19	428,069
Telephone and utilities	127,633	14,995	21,908	-	8,949	-	38,777	212,262	286	212,548
Operating expenses	32,054	159,860	786	-	179,747	255	97,901	470,603	601	471,204
Insurance	49,509	22,133	13,707	-	2,468	-	3,034	90,851	-	90,851
Occupancy	35,534	22,955	6,073	-	10,803	-	20,875	96,240	3	96,243
Transportation	23,171	19,402	3,915	-	1,278	-	158	47,924	-	47,924
Meals	137,121	-	157,371	463	-	-	800	295,755	-	295,755
Indirect Costs	-	-	-	-	-	-	-	-	733,153	733,153
Other expenses	21,495	2,366	1,515	-	6,651	915	15,949	48,891	7,568	56,459
Depreciation expense	208,175	42,873	-	-	370	-	11,878	263,296	35,919	299,215
	<u>\$ 7,284,650</u>	<u>\$ 1,502,349</u>	<u>\$ 438,584</u>	<u>\$ 463</u>	<u>\$ 454,550</u>	<u>\$ 343,090</u>	<u>\$ 934,849</u>	<u>\$ 10,958,535</u>	<u>\$ 783,385</u>	<u>\$ 11,741,920</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, 2020

	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	\$ 2,582,365	\$ 563,595	\$ 104,410	\$ -	\$ 126,358	\$ 241,646	\$ 657,101	\$ 4,275,475	\$ 1,660	\$ 4,277,135
Fringe benefits	1,002,324	259,290	24,892	-	56,638	59,987	211,469	1,614,600	2,800	1,617,400
In-kind expenses	1,730,867	-	37,462	-	-	-	2,187	1,770,516	-	1,770,516
Consumable supplies	175,184	5,413	21,039	2,168	3,244	532	30,775	238,355	(20,772)	217,583
Travel	52,914	107	857	16	4,224	11,796	41,275	111,189	-	111,189
Training	52,830	12,840	288	573	1,706	510	9,907	78,654	-	78,654
Vehicles and equipment	5,675	67,200	163	800	1,656	496	4,857	80,847	-	80,847
Repairs and maintenance	56,286	3,527	9,627	-	1,451	301	13,848	85,040	6,871	91,911
Contractual services	24,224	97,873	-	-	1,377	-	(12,970)	110,504	-	110,504
Telephone and utilities	124,363	14,607	25,895	-	9,233	1,565	35,213	210,876	-	210,876
Operating expenses	18,080	190,814	860	-	791	1,803	56,240	268,588	91	268,679
Insurance	56,937	9,445	5,466	-	3,663	244	3,166	78,921	-	78,921
Occupancy	36,410	22,956	13,868	-	11,647	1,608	11,362	97,851	4	97,855
Transportation	41,495	21,867	8,071	-	1,163	211	1,233	74,040	334	74,374
Meals	46,552	-	141,237	86,051	-	-	39,144	312,984	-	312,984
Indirect Costs	-	-	-	-	-	-	-	-	711,789	711,789
Other expenses	52,406	2,480	2,387	-	10,855	7,294	14,432	89,854	6,076	95,930
Depreciation expense	8,604	2,568	3,100	-	9,730	3,979	817	28,798	252,112	280,910
	<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>	<u>\$ 10,488,057</u>

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

COALFIELD COUNTY COMMUNITY ACTION PARTNERSHIP, INC.
STATEMENTS OF CASH FLOWS
YEARS ENDED APRIL 30, 2021 AND 2020

	<u>2021</u>	<u>2020</u>
Cash Flows from Operating Activities:		
Change in Net Assets	\$ 909,754	\$ 320,513
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operating Activities		
Depreciation	299,215	280,910
Loss on Disposal of Assets	2,429	-
(Increase) Decrease in Operating Activities		
Grants Receivable	(313,374)	373,148
Other Receivable	-	57,461
Prepaid Expenses	13,945	951
Increase (Decrease) in Operating Liabilities		
Accounts Payable	360,644	(343,198)
Accrued Salaries and Benefits	(53,211)	(68,835)
Accrued Retirement Payable	(15,436)	(23,731)
Accrued Annual Leave	(13,516)	14,090
Refundable Advances	(96,211)	30,130
Net Cash Provided by Operating Activities	<u>1,094,239</u>	<u>641,439</u>
Cash Flows from Investing Activities:		
Purchase of Property and Equipment	<u>(348,564)</u>	<u>(102,527)</u>
Net Cash Provided (Used) by Investing Activities	<u>(348,564)</u>	<u>(102,527)</u>
Cash Flows from Financing Activities:		
Payments on Long-Term Debt	<u>(431,670)</u>	<u>(47,368)</u>
Total Net Cas Provided (Used) by Financing Activities	<u>(431,670)</u>	<u>(47,368)</u>
Net Increase (Decrease in) Cash and Cash Equivalents	314,005	491,544
Cash and Cash Equivalents, Beginning of Year	<u>963,977</u>	<u>472,433</u>
Cash and Cash Equivalents, End of Year	<u>\$ 1,277,982</u>	<u>\$ 963,977</u>

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

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED APRIL 30, 2021 AND 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. 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 primarily in Mingo and surrounding counties in West Virginia. During the fiscal years ended April 30, 2021 and 2020, 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 Partnership has adopted Financial Accounting Standards Board Accounting Standards Codification (ASC) No. 958-210, Presentation of Financial Statements. Under ASC 958-210, the Partnership 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 Partnership 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.

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.

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED APRIL 30, 2021 AND 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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.

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 Partnership, Inc. to purchase similar services. Donated space is valued at the estimated fair rental value.

**COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED APRIL 30, 2021 AND 2020**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

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, 2021, management believes that CCAP has no material uncertain tax positions to be accounted for in the financial statements. As of April 30, 2021, tax years ending on or after April 30, 2018 remain subject to examination.

O. Advertising Costs

Advertising costs are expensed as incurred. Total advertising costs for the years ended April 30, 2021 and 2020 were \$6,394 and \$10,625, 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, 2021 was fully FDIC insured or collateralized.

3. LIQUIDITY AND AVAILABILITY OF RESOURCES

The following reflects the CCAP's financial assets as of April 30, 2021 and 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:	<u>2021</u>	<u>2020</u>
Cash and cash equivalents	\$ 1,277,982	\$ 963,977
Grants receivable	<u>946,718</u>	<u>633,344</u>
Financial assets available within one year to meet cash needs for general expenditures within one year	<u><u>\$ 2,224,700</u></u>	<u><u>\$ 1,597,321</u></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.

**COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED APRIL 30, 2021 AND 2020**

4. PROPERTY AND EQUIPMENT

Property and Equipment at April 30, included in net assets, consisted of the following:

	2021	2020 - Restated
Land	\$ 187,115	\$ 187,115
Land Improvements	252,436	171,490
Buildings	2,675,898	2,675,898
Vehicles & Equipment	3,305,078	3,255,282
	6,420,527	6,289,785
Less Accumulated Depreciation	(3,122,053)	(3,038,232)
Property and Equipment (Net)	\$ 3,298,474	\$ 3,251,553

Depreciation expense for the current year is \$299,215 and \$280,910 for 2020.

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, 2021 and 2020:

Description	2021	2020
Maternal, infant, and early childhood home visiting program	\$ 12,855	\$ 80,554
Weatherization assistance program	1,038	6,892
Support services for veteran families	396	2,630
In-home care	3,623	24,047
Total	\$ 17,912	\$ 114,123

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, multiemployer 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.

**COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED APRIL 30, 2021 AND 2020**

7. RETIREMENT PLANS (CONTINUED)

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>.

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):

Pension Fund	Total Plan Assets (in thousands)	Accumulated Benefit Obligation (in thousands)	Percentage Funded	Paid Contributions of CCAP		
				2021	2020	2019
PERS	\$ 6,792,291	\$ 7,237,396	93.9%	\$ 288,531	\$ 299,939	\$ 248,243
RHBT	\$ 1,224,642	\$ 1,666,334	73.5%	\$ 169,680	\$ 161,280	\$ 177,630

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, 2021 and 2020:

	<u>2021</u>	<u>2020</u>
Current "pay as you go" amount	<u>\$ 169,680</u>	<u>\$ 161,280</u>

As of the year ended April 30, 2021 there was one retiree receiving these benefits. At April 30, 2021, the unfunded accumulated benefit obligation allocated by RHBT to CCAP was \$387,744. 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 2021 and 2020 were \$8,338 and \$8,810, respectively.

**COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED APRIL 30, 2021 AND 2020**

8. DONATED SERVICES, USE OF FACILITIES AND OTHER

During the fiscal years ended April 30, 2021 and 2020, 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, 2021 and 2020 financial statements.

2021			
Program	Volunteer Labor	Other	Total
Head Start	\$ 390,985	\$ 1,735,101	\$ 2,126,086
Title III-C2	8,869	-	8,869
Title IIID	1,434	-	1,434
Total	\$ 401,288	\$ 1,735,101	\$ 2,136,389

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)

**COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED APRIL 30, 2021 AND 2020**

9. 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.

10. LONG-TERM DEBT

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

	2021	2020
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
 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.	-	<u>203,087</u>
	-	431,670
Less current maturities of long-term debt	-	<u>(51,550)</u>
	\$ -	\$ 380,120

Total interest expense for the years ended April 30, 2021 and 2020 was \$14,887 and \$29,314, respectively.

**COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED APRIL 30, 2021 AND 2020**

11. 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, 2021 and 2020 was \$48,340 and \$66,740, respectively. As of April 30, 2021, the future annual rental commitments are as follows:

Year Ended April 30	Amount
2022	\$ 40,640
2023	16,161
2024	8,542
2025	8,542
2026	8,542
Thereafter	4,393
	\$ 86,820

12. COVID-19

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 Partnership'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.

13. EVALUATION OF SUBSEQUENT EVENTS

The CCAP evaluated subsequent events and transactions that occurred after the date of the statement of financial position up to the date that the financial statements were issued. No events have occurred subsequent to the date of the financial statements through the report date that would require adjustment or disclosure in the financial statements.

SUPPLEMENTAL INFORMATION

Supplementary Information

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
SCHEDULE OF FEDERAL, STATE, AND OTHER SUPPORT, EXPENDITURES, AND CHANGES IN NET ASSETS
YEAR ENDED APRIL 30, 2021

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	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	ERRP Weatherization	Weatherization APCO DSM
Support and revenue													
Federal, Including Pass-Through	\$ 5,508,991	\$ 38,310	\$ 30,836	\$ 168,742	\$ 481	\$ 21,804	\$ -	\$ -	\$ 483,992	\$ 179,509	\$ 476,259	\$ 523,865	\$ -
State, Including Pass-Through	-	15,401	22,874	135,984	-	-	-	193,495	-	309,517	-	-	116,430
Donated Services, Use of Facilities, and Other	2,126,086	-	-	8,869	1,434	-	-	-	-	-	-	-	-
Food Reimbursements	89,212	-	-	-	-	-	-	-	-	-	-	-	-
Program Income	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Income	-	980	980	111,709	-	-	-	-	-	-	-	-	-
Total Support and Revenue	7,724,289	54,691	54,690	425,304	1,915	21,804	-	193,495	483,992	489,026	476,259	523,865	116,430
Expenditures													
Salaries and Wages	2,516,362	64,822	101,985	25,254	1,662	18,555	4,655	82,298	160,971	118,844	295,642	47,044	63,546
Fringe Benefits	1,002,945	20,721	28,556	5,817	375	3,695	1,165	24,518	57,588	164,455	55,493	10,034	12,123
Donated Services, Use of Facilities, and Other	2,126,086	-	-	8,869	1,434	-	-	-	-	-	-	-	-
Consumable Supplies	683,964	105	3,896	28,033	-	-	-	4,472	5,696	1,819	3	-	-
Travel	16,663	1,924	1,932	-	-	-	-	2,118	416	-	-	-	-
Training	81,356	-	-	-	-	-	-	4,101	1,340	-	6,650	-	-
Vehicles and Equipment	34,091	-	-	-	-	-	-	-	11,819	6,332	-	-	-
Repairs and Maintenance	188,491	-	1,428	1,818	-	-	-	-	5,954	3,399	4,981	-	-
Contractual and Consultants	-	-	-	-	-	-	-	75	500	2,500	12,900	412,000	-
Telephone and Utilities	127,633	-	4,227	17,681	-	-	-	389	8,949	14,995	-	-	-
Operating Expenses	32,054	-	-	786	-	-	-	1,000	179,747	51,470	55,251	17,317	35,822
Insurance	49,509	-	9,246	4,461	-	-	-	49	2,468	19,630	1,613	890	-
Occupancy	35,534	-	3,460	2,613	-	-	-	585	10,803	8,628	14,327	-	-
Transportation	23,171	-	(4)	3,919	-	-	-	-	1,278	5,415	6,096	1,268	6,623
Meal Costs	137,121	-	76,858	80,513	-	-	-	-	-	-	-	-	-
Other Expenses	21,495	(15,239)	1,205	310	-	-	-	2,270	6,651	2,279	86	-	1
Subtotal	7,076,475	72,333	232,789	180,074	3,471	22,250	5,820	121,875	454,180	399,766	453,043	488,552	118,115
Allocation of Indirect Costs	439,639	11,264	17,897	-	295	3,268	716	14,363	28,499	59,015	23,173	8,031	206
Direct Allocation of Building Depreciation	208,175	-	-	-	-	-	-	-	370	42,873	-	-	-
Total Expenditures	7,724,289	83,597	250,686	180,074	3,766	25,518	6,536	136,238	483,049	501,654	476,216	496,583	118,321
Total Support and Revenue Over Expenditures	-	(28,906)	(195,996)	245,230	(1,851)	(3,714)	(6,536)	57,257	943	(12,628)	44	27,281	(1,891)
Depreciation Expense Under GAAP	-	-	-	-	-	-	-	-	-	-	-	-	-
Purchased Capitalized Assets	-	-	-	-	-	-	-	-	-	-	-	-	-
CHANGE IN NET ASSETS	\$ -	\$ (28,906)	\$ (195,996)	\$ 245,230	\$ (1,851)	\$ (3,714)	\$ (6,536)	\$ 57,257	\$ 943	\$ (12,628)	\$ 44	\$ 27,281	\$ (1,891)

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
SCHEDULE OF FEDERAL, STATE, AND OTHER SUPPORT, EXPENDITURES, AND CHANGES IN NET ASSETS (CONTINUED)
YEAR ENDED APRIL 30, 2021

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	\$ -	\$ -	\$ -	\$ -	\$ 168,317	\$ -	\$ (38,310)	\$ 7,562,796
State, Including Pass-Through	193,576	-	45,144	166,776	44,589	601,471	819,803	2,665,059
Donated Services, Use of Facilities, and Other	-	-	-	-	-	-	-	2,136,389
Food Reimbursements	-	-	-	-	-	-	-	89,212
Program Income	-	49,866	-	-	-	-	75	49,941
Other Income	-	-	-	-	-	32,316	2,292	148,277
Total Support and Revenue	<u>193,576</u>	<u>49,866</u>	<u>45,144</u>	<u>166,776</u>	<u>212,906</u>	<u>633,787</u>	<u>783,860</u>	<u>12,651,674</u>
<u>Expenditures</u>								
Salaries and Wages	84,673	18,827	25,736	99,000	70,122	674	400,842	4,201,514
Fringe Benefits	27,456	5,276	6,276	22,960	28,689	130	100,032	1,578,304
Donated Services, Use of Facilities, and Other	-	-	-	-	-	-	-	2,136,389
Consumable Supplies	10,992	-	-	-	1,622	592	(75,904)	665,290
Travel	652	-	52	10,255	6,630	-	21,814	62,456
Training	-	-	-	-	400	668	-	94,515
Vehicles and Equipment	1,205	-	-	-	400	(36,255)	28,726	46,318
Repairs and Maintenance	14,052	-	-	-	-	1,036	4,554	225,713
Contractual and Consultants	75	-	-	35	-	-	(16)	428,069
Telephone and Utilities	34,323	-	-	-	1,868	45	2,438	212,548
Operating Expenses	205	-	150	-	90,948	-	6,454	471,204
Insurance	1,916	-	-	-	107	(200)	1,162	90,851
Occupancy	17,860	-	-	-	471	-	1,962	96,243
Transportation	158	-	-	-	-	-	-	47,924
Meal Costs	207	-	-	-	-	1,056	-	295,755
Other Expenses	(2,702)	-	162	753	669	6,204	32,315	56,459
Subtotal	<u>191,072</u>	<u>24,103</u>	<u>32,376</u>	<u>133,003</u>	<u>201,926</u>	<u>(26,050)</u>	<u>524,379</u>	<u>10,709,552</u>
Allocation of Indirect Costs	14,826	3,346	4,485	17,270	12,648	119	74,094	733,154
Direct Allocation of Building Depreciation	176	-	-	-	-	-	(251,594)	-
Total Expenditures	<u>206,073</u>	<u>27,449</u>	<u>36,861</u>	<u>150,273</u>	<u>214,574</u>	<u>(25,931)</u>	<u>346,879</u>	<u>11,442,705</u>
Total Support and Revenue Over Expenditures	(12,498)	22,417	8,283	16,503	(1,668)	659,718	436,981	1,208,969
Depreciation Expense Under GAAP	-	-	-	-	-	-	(299,215)	(299,215)
Purchased Capitalized Assets	-	-	-	-	-	-	272,363	272,363
CHANGE IN NET ASSETS	<u>\$ (12,498)</u>	<u>\$ 22,417</u>	<u>\$ 8,283</u>	<u>\$ 16,503</u>	<u>\$ (1,668)</u>	<u>\$ 659,718</u>	<u>\$ 410,129</u>	<u>\$ 1,182,117</u>

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 21936
GRANT PERIOD OCTOBER 1, 2019 - SEPTEMBER 30, 2020

	<u>Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>
Support and Revenue			
Federal/Pass-Through Grant Revenue	\$ 56,344	\$ 56,344	\$ -
State Grant Revenue	30,514	30,514	-
In-Kind Contributions	12,227	21,032	(8,805)
Total Support and Revenue	<u>99,085</u>	<u>107,890</u>	<u>(8,805)</u>
Expenses			
Salaries and Wages	56,708	56,708	-
Fringe Benefits	14,793	14,793	-
In-Kind Expenses	12,227	21,032	(8,805)
Consumable Supplies	69	69	-
Indirect Costs	12,562	12,562	-
Other Expenses	2,726	2,726	-
Total Expenses	<u>99,085</u>	<u>107,890</u>	<u>(8,805)</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 IH2023, IH2026
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	\$ 207,317	\$ 207,317	\$ -
Total Support and Revenue	<u>207,317</u>	<u>207,317</u>	<u>-</u>
Expenses			
Salaries and Wages	139,858	139,858	-
Fringe Benefits	33,166	33,166	-
Travel	11,172	11,172	-
Indirect Costs	22,610	22,610	-
Other Expenses	511	511	-
Total Expenses	<u>207,317</u>	<u>207,317</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 IH2023, IH2060
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	\$ 49,906	\$ 49,906	\$ -
Total Support and Revenue	<u>49,906</u>	<u>49,906</u>	<u>-</u>
Expenses			
Salaries and Wages	28,816	28,816	-
Fringe Benefits	6,693	6,693	-
Travel	21	21	-
Indirect Costs	4,655	4,655	-
Other Expenses	9,721	9,721	-
Total Expenses	<u>49,906</u>	<u>49,906</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, 2021**

<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 AGRICULTURE:</u>			
<i>Passed - Through West Virginia Department of Education, Office of Child Nutrition:</i>			
Child and Adult Food Care Program	10.558	N/A	\$ 89,212
Total U.S. Department of Agriculture			<u>89,212</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	103,223
VA Support Services for Veteran Families Program	64.033	N/A	67,151
VA Support Services for Veteran Families Program - COVID	64.033	N/A	44,200
Total VA Support Services for Veteran Families Program			<u>214,574</u>
Total U.S. Department of Veterans Affairs			<u>214,574</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	DOEWX20002	405,110
Weatherization Assistance for Low-Income Persons	81.042	DOEWX19002	71,017
Total U.S. Department of Energy			<u>476,127</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</u>			
<i>Passed - Through WVSC Area Agency on Aging:</i>			
Aging Cluster			
Special Programs for the Aging - Title III, Part B Grants for Supportive Services and Senior Centers	93.044	T3B22036	38,310
Special Programs for the Aging - Title III, Part B Grants for Supportive Services and Senior Centers	93.044		5,159
Special Programs for the Aging - Title III, Part C Nutrition Services	93.045	T3C22136	126,430
Special Programs for the Aging - Title III, Part C Nutrition Services	93.045		62,980
Aging Cluster Total			<u>232,879</u>
Special Programs for the Aging - Title III, Part D Disease Prevention and Health Promotion Services	93.043	T3D22036	481
National Family Caregiver Support, Title III, Part E	93.052	T3E22036	21,838
<i>Passed - Through West Virginia Office of Economic Opportunity</i>			
Low-Income Home Energy Assistance	93.568	DHHRWX1902	279,787
Low-Income Home Energy Assistance	93.568	DHHRWX2002	180,889
Low-Income Home Energy Assistance	93.568	21ERRP-F03	226,488
Low-Income Home Energy Assistance	93.568	20NHEP-F03	270,184
Total Low-Income Home Energy Assistance			<u>957,348</u>
Community Services Block Grant	93.569	21CSBG-F03	50,245
Community Services Block Grant	93.569	20CSBG-F03	170,032
Community Services Block Grant	93.569	19CSBG-DO7	1,340
Community Services Block Grant	93.569	20CSBG-DT03	230
Community Services Block Grant - Care Act Funding	93.569	CSBG-CVF03	236,928
Total Community Services Block Grant			<u>458,775</u>
<i>Direct Program:</i>			
Head Start	93.600	N/A	4,990,495
Head Start - COVID	93.600	N/A	518,496
Total Head Start			<u>5,508,991</u>
<i>Passed - Through West Virginia Bureau of Senior Services</i>			
Centers for Medicare and Medicaid Services (CMS) 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	68,739
Maternal, Infant, and Early Childhood Home Visiting Program	93.870	G200282	67,495
Total Maternal, Infant, and Early Childhood Home Visiting Program			<u>136,234</u>
Total U.S. Department of Health and Human Services			<u>\$ 7,323,046</u>
Total Expenditures of Federal Awards			<u>\$ 8,102,959</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, 2021

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, 2021. 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.

3. MATCHING REQUIREMENTS

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

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

January 7, 2022

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, 2021, 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 January 7, 2022 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 EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER
COMPLIANCE REQUIRED BY UNIFORM GUIDANCE**

January 7, 2022

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

Report on Compliance for Each 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 programs for the year ended April 30, 2021. CCAP's major federal programs are 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 programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about 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 each major federal program. However, our audit does not provide a legal determination of CCAP's compliance.

Opinion on Each Major Federal Program

In our opinion, CCAP complied, in all material respects with the compliance requirements referred to above that could directly and materially effect on each major federal program for the year ended April 30, 2021.

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, 2021**

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 CFDA #93.568 – Low-Income Home Energy Assistance
<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