



Certified Public Accountants, A.C.

**PRIDE COMMUNITY SERVICES, INC.  
LOGAN COUNTY  
SINGLE AUDIT  
FOR THE YEARS ENDED DECEMBER 31, 2021-2020**

313 Second St.  
Marietta, OH 45750  
740 373 0056

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

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

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

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

[www.perrycpas.com](http://www.perrycpas.com)

PRIDE COMMUNITY SERVICES, INC

TABLE OF CONTENTS

<b>TITLE</b>	<b>PAGE</b>
Independent Auditor's Report .....	1
Financial Statements:	
Statements of Financial Position.....	4
Statements of Activities.....	5
Statement of Functional Expenses for the Year Ended December 31, 2021 .....	6
Statement of Functional Expenses for the Year Ended December 31, 2020 .....	7
Statements of Cash Flows .....	8
Notes to Financial Statements .....	9
Supplementary Information:	
Summary Schedule of State Awards.....	16
Schedule of Federal, State, and Other Support, Expenditures, and Changes in Net Assets .....	17
Schedules of Grant Support, Revenue and Expenditures Compared to Grant Budgets (Non-GAAP Basis).....	19
Schedule of Expenditures of Federal Awards.....	27
Notes to the Schedule of Expenditures of Federal Awards .....	28
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i> .....	29
Independent Auditor's Report on Compliance with Requirements Applicable to the Major Federal Program and on Internal Control Over Compliance Required by Uniform Guidance .....	31
Schedule of Audit Findings .....	34



313 Second St.  
Marietta, OH 45750  
740.373.0056

1907 Grand Central Ave.  
Vienna, WV 26105  
304.422.2203

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

1310 Market Street, Suite 300  
Wheeling, WV 26003  
304.232.1358

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

## INDEPENDENT AUDITOR'S REPORT

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

To the Board of Directors:

### Report on the Audit of the Financial Statements

#### *Opinion*

We have audited the financial statements of **Pride Community Services, Inc.** (a nonprofit organization) (PRIDE), which comprise the statements of financial position as of December 31, 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.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of PRIDE as of December 31, 2021 and 2020, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

#### *Basis for Opinion*

We conducted our audits in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are required to be independent of PRIDE and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### *Responsibilities of Management for the Financial Statements*

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for 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.

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 •

RSM US Alliance member firms are separate and independent businesses and legal entities that are responsible for their own acts and omissions, and each are separate and independent from RSM US LLP. RSM US LLP is the U.S. member firm of RSM International, a global network of independent audit, tax, and consulting firms. Members of RSM US Alliance have access to RSM International resources through RSM US LLP but are not member firms of RSM International.

An Independently owned member  
**RSM US Alliance**



In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about PRIDE's ability to continue as a going concern for one year after the date that the financial statements are issued.

***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of PRIDE's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about PRIDE's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

***Supplementary Information***

Our audit was conducted to opine on the financial statements as a whole. The accompanying supplementary information shown on pages 16-26 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.

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 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 financial statements as a whole.

**Other Reporting Required by *Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated August 17, 2022 on our consideration of PRIDES'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 solely 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 effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering PRIDE's internal control over financial reporting and compliance.



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

August 17, 2022

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

**ASSETS**

	<b>2021</b>	<b>2020</b>
<b>CURRENT ASSETS:</b>		
Cash and Cash Equivalents	\$ 749,086	\$ 391,559
Grants Receivable	735,765	599,700
Other Receivables	13,125	18,000
Prepaid Expenses	22,731	24,966
Total Current Assets	1,520,707	1,034,225
<b>PROPERTY AND EQUIPMENT:</b>		
HOME Program Housing Inventory	-	129,355
Property and Equipment, Net of Accumulated Depreciation	1,915,752	1,851,364
Total Property and Equipment	1,915,752	1,980,719
<b>TOTAL ASSETS</b>	<b>\$ 3,436,459</b>	<b>\$ 3,014,944</b>

**LIABILITIES AND NET ASSETS**

<b>CURRENT LIABILITIES:</b>		
Accounts Payable	\$ 21,483	\$ 95,089
Accrued Payroll, Taxes, Withholdings and Benefits	318,087	194,266
Deferred Revenue	389,671	147,781
Total Current Liabilities	729,241	437,136
<b>TOTAL LIABILITIES</b>	<b>729,241</b>	<b>437,136</b>
<b>NET ASSETS:</b>		
Net Assets Without Donor Restriction	2,707,218	2,577,808
Total Net Assets	2,707,218	2,577,808
<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b>\$ 3,436,459</b>	<b>\$ 3,014,944</b>

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

**PRIDE COMMUNITY SERVICES, INC.  
STATEMENTS OF ACTIVITIES  
FOR THE YEARS ENDED DECEMBER 31**

	<b>2021</b>	<b>2020</b>
<b>SUPPORT AND REVENUE WITHOUT DONOR RESTRICTION</b>		
Grant Revenue	\$ 6,008,447	\$ 5,592,229
In-Kind Matching Contributions	1,452,148	637,364
Food Reimbursements	19,132	20,817
Program Income	140,142	15,473
Client Service Revenue	530,310	401,938
Other Income	403,549	755,787
Gain on Disposal of Fixed Assets	97,821	-
	<b>8,651,549</b>	<b>7,423,608</b>
<b>EXPENSES AND LOSSES:</b>		
Salaries and Wages	2,499,510	2,432,811
Fringe Benefits	857,566	844,000
In-Kind Labor and Expenses	1,452,148	637,364
Consumable Supplies	1,005,918	443,873
Travel	4,326	11,270
Training	139,492	123,508
Repairs and Maintenance	229,132	206,652
Contractual and Consultants	973,896	827,464
Telephone and Utilities	145,791	157,183
Operating Expenses	85,873	65,623
Insurance	200,693	189,369
Occupancy	6,325	6,900
Transportation	44,654	24,321
Meal Costs	253,157	313,497
Depreciation Expense	264,356	194,572
Emergency Services	270,734	157,644
Other Expenses	88,568	92,896
	<b>8,522,139</b>	<b>6,728,947</b>
Loss on Disposal of Fixed Assets	-	74,371
	<b>8,522,139</b>	<b>6,803,318</b>
<b>CHANGE IN NET ASSETS</b>	<b>129,410</b>	<b>620,290</b>
<b>NET ASSETS AT BEGINNING OF YEAR</b>	<b>2,577,808</b>	<b>1,957,518</b>
<b>NET ASSETS AT END OF YEAR</b>	<b>\$ 2,707,218</b>	<b>\$ 2,577,808</b>

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

**PRIDE COMMUNITY SERVICES, INC.**  
**STATEMENT OF FUNCTIONAL EXPENSES**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

	<u>Program Services</u>	<u>General &amp; Administrative</u>	<u>Total</u>
<b>EXPENSES:</b>			
Salaries and Wages	\$ 2,212,071	\$ 287,439	\$ 2,499,510
Fringe Benefits	706,577	150,989	857,566
In-Kind Labor and Expenses	1,452,148	-	1,452,148
Consumable Supplies	996,390	9,528	1,005,918
Travel	4,240	86	4,326
Training	139,492	-	139,492
Repairs and Maintenance	228,401	731	229,132
Contractual and Consultants	927,476	46,420	973,896
Telephone and Utilities	124,026	21,765	145,791
Operating Expenses	82,616	3,257	85,873
Insurance	180,955	19,738	200,693
Occupancy	6,325	-	6,325
Transportation	44,654	-	44,654
Meal Costs	252,999	158	253,157
Emergency Services	270,734	-	270,734
Other Expenses	88,228	340	88,568
	<u>7,717,332</u>	<u>540,451</u>	<u>8,257,783</u>
Total Expenses Before Depreciation			
Depreciation Expense	<u>264,356</u>	<u>-</u>	<u>264,356</u>
Total Expenses	<u>\$ 7,981,688</u>	<u>\$ 540,451</u>	<u>\$ 8,522,139</u>

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



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

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

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

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

	<u>2021</u>	<u>2020</u>
<b>Cash Flows from Operating Activities:</b>		
Change in Net Assets	\$ 129,410	\$ 620,290
Adjustments to Reconcile Changes in Net Assets to Net Cash Provided by (Used in) Operating Activities		
Gain / (Loss) on Disposal of Capital Assets	-	74,371
Depreciation	264,356	194,572
(Increase) Decrease in Operating Assets		
Grants Receivable	(136,065)	154,564
Accounts Receivable	4,875	4,125
Prepaid Expenses	2,235	15,452
Increase (Decrease) in Operating Liabilities:		
Accounts Payable	(73,606)	(145,054)
Accrued Payroll	123,821	37,695
Deferred Revenue	241,890	(293,256)
Net Cash Provided by (Used in) Operating Activities	<u>556,916</u>	<u>662,759</u>
<b>Cash Flows from Investing Activities:</b>		
Proceeds from Sales of HOME Program Houses	129,355	-
Purchase of Property and Equipment	(421,967)	(873,604)
Proceeds from Disposition of Equipment	93,223	-
Net Cash Provided by (Used in) Investing Activities	<u>(199,389)</u>	<u>(873,604)</u>
Net Increase (Decrease in) Cash and Cash Equivalents	357,527	(210,845)
<b>Cash and Cash Equivalents, Beginning of Year</b>	<u>391,559</u>	<u>602,404</u>
<b>Cash and Cash Equivalents, End of Year</b>	<u>\$ 749,086</u>	<u>\$ 391,559</u>

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

**PRIDE COMMUNITY SERVICES, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. Nature of Operations**

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

**B. Net Assets**

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

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

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

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

**C. Use of Estimates**

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

**D. Revenue Recognition**

Contributions and grants with donor-imposed conditions are reported as revenue when qualifying expenses have been incurred or other conditions have been met. Cash received but not yet expended for these conditional grants is recorded as refundable advances. Use of this cash is restricted to the purposes of the grant contribution. Unrestricted grants and contributions are recorded as revenue in the period received.

**E. Property and Equipment**

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

**F. Contributed Services and Space**

Contributions of services are recognized if the services received create or enhance nonfinancial assets or require specialized skills, are provided by individuals possessing those skills, and would typically need to be purchased if not provided by donation. Contributed services and promises to give services that do not meet the above criteria are not recognized. Contributed services that are recognized are valued at the estimated cost that would be incurred by PRIDE to purchase similar services. Donated space is valued at the estimated fair rental value.

**PRIDE COMMUNITY SERVICES, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**

**1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

**G. Contributions**

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

**H. Income Taxes**

PRIDE is a nonprofit corporation classified under Section 501(c)(3) of the Internal Revenue Code and is exempt from income taxes derived from its nonprofit activities. For the year ended December 31, 2021, management believes that PRIDE has no material uncertain tax positions to be accounted for in the financial statements. As of December 31, 2021, tax years ending on or after December 31, 2019 remain subject to examination.

**I. Cash and Cash Equivalents**

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

**J. Inventory**

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

**K. Functional Allocation of Expenses**

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

**L. Advertising Costs**

Advertising costs are expensed as incurred.

**PRIDE COMMUNITY SERVICES, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**

**2. CASH AND CASH EQUIVALENTS**

Cash and cash equivalents include cash on hand and deposits with banking institutions in checking accounts. Bank balances are insured by federal deposit insurance by the Federal Deposit Insurance Corporation (FDIC). Balances in these accounts sometimes exceed the federal deposit insurance limits; however, management believes the financial institutions to be creditworthy and believes that credit risk associated with these deposits is minimal. Management also obtains collateral for amounts in excess of FDIC limits. At December 31, 2021, the amount of cash in banks covered by either FDIC insurance or collateral was \$875,134.

**3. PROPERTY AND EQUIPMENT**

A summary of property and equipment at December 31, 2021 and 2020 is as follows:

	2021	2020
Land	\$ 418,463	\$ 378,614
Land Improvements	166,228	121,162
Buildings	985,317	1,067,608
Vehicles and Equipment	1,990,451	1,794,530
	<u>3,560,459</u>	<u>3,361,914</u>
Less: Accumulated Depreciation	(1,644,707)	(1,510,550)
Property and Equipment	<u>\$ 1,915,752</u>	<u>\$ 1,851,364</u>

**4. DEFERRED REVENUE**

PRIDE has deferred program revenue for several programs. Amounts not yet spent to enhance or supplement these programs at December 31, 2021 and 2020 were \$389,671 and \$147,781, respectively.

**5. CONCENTRATIONS OF CREDIT RISK**

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

**6. CONTINGENT LIABILITIES**

PRIDE's programs are generally funded from federal, state, and local sources, principal of which are programs of the U.S. Department of Health and Human Services and the U.S. Department of Energy. Federal and state grants received for specific purposes are subject to audit and review by grantor agencies. Such audits and reviews could result in requests for reimbursement to grantor agencies for expenditures disallowed under the terms of the grants. The amount, if any, or expenditures which may be disallowed by grantor agencies cannot be determined at this time.

**PRIDE COMMUNITY SERVICES, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**

**7. DONATED SERVICES AND OTHER**

During 2021 and 2020, PRIDE received donated services from unpaid volunteers, the use of facilities without charge and other donated items. Such amounts have been recorded as revenue and expenses by the following programs in the accompanying financial statements:

	<b>2021</b>			
	<b>Volunteer Labor</b>	<b>Use of Facilities</b>	<b>Other</b>	<b>Total</b>
Unrestricted	\$ -	\$ -	\$ -	\$ -
Head Start	9,461	-	1,360,454	1,369,915
Title IIIB	-	-	6,532	6,532
Title III-C1	4,831	216	-	5,047
Title III-C2	-	17,729	-	17,729
Title IIID	-	-	645	645
Title IIIE	-	-	8,007	8,007
BuildJobs Initiative	37,816	-	6,457	44,273
	<b>\$ 52,108</b>	<b>\$ 17,945</b>	<b>\$ 1,382,095</b>	<b>\$ 1,452,148</b>
	<b>\$ 52,108</b>	<b>\$ 17,945</b>	<b>\$ 1,382,095</b>	<b>\$ 1,452,148</b>

  

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

**8. HOME PROGRAM**

PRIDE has been certified as a Community Housing Development Organization (CHDO) by the West Virginia Housing Development Fund (WVHDF) under the state HOME Investment Partnerships Program (HOME Program). PRIDE has entered into a HOME Program agreement with the WVHDF that provides funds to PRIDE in the form of deferred payment loans to be used for the construction of homes. The loans are secured by a deed of trust and a lien on the constructed homes. Loans only have to be repaid if PRIDE fails to provide affordable housing to low-income families in accordance with the HOME Program regulations. Loans payable to WVHDF in 2021 and 2020 totaled \$0.

**PRIDE COMMUNITY SERVICES, INC.  
NOTES TO THE FINANCIAL STATEMENTS  
YEARS ENDED DECEMBER 31, 2021 AND 2020**

**8. HOME PROGRAM**

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

Upon sale of the homes to qualified buyers, revenue is recognized for the full amount of the WVHDF loan relieved. Cash proceeds received by PRIDE from initial home sales are recorded as additions to net assets with donor restriction. According to the terms of the HOME Program, PRIDE must use the sales proceeds from a house constructed using the original program funds to construct another house that must be sold to a qualified buyer under the loan program described above. The sale of this second house satisfies the donor stipulation, and the sales proceeds become unrestricted revenue to PRIDE. One house was sold during the year ended December 31, 2020 and the remaining home was sold during the year ended December 31, 2021.

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

	2021	2021
Housing Inventory - Second Houses	\$ -	\$ 129,355
	\$ -	\$ 129,355

**9. LIQUIDITY AND AVAILABILITY OF FINANCIAL RESOURCES**

PRIDE has \$1,497,976 of financial assets available within one year of the balance sheet date to meet cash needs for general expenditure consisting of cash of \$749,086, grants receivable of \$735,765, and other receivables of \$13,125. None of the financial assets are subject to donor or other contractual restrictions that make them unavailable for general expenditure within one year of the balance sheet date. The grants receivable are subject to implied time restrictions but are expected to be collected within one year.

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

**PRIDE COMMUNITY SERVICES, INC.**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEARS ENDED DECEMBER 31, 2021 AND 2020**

**10. FUNCTIONAL EXPENSES**

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

	<u>2021</u>	<u>2020</u>
Program	\$ 7,981,688	\$ 6,210,710
Management and General	540,451	518,237
	<u>\$ 8,522,139</u>	<u>\$ 6,728,947</u>

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

**11. 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 PRIDE's financial position and/or the results of its operations, the specific impact is not readily determinable as of the date of these financial statements. The financial statements do not include any adjustments that might result from the outcome of this uncertainty.

**12. SUBSEQUENT EVENTS**

PRIDE evaluated subsequent events and transactions that occurred after the date of the statement of financial position up to August 17, 2022, 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.



## Supplementary Information

**PRIDE COMMUNITY SERVICES, INC.  
SUMMARY SCHEDULE OF STATE AWARDS  
YEAR ENDED DECEMBER 31, 2021**

<u>Grantor Name/Program Title</u>	<u>Grant/Fund Account Number</u>	<u>Award Amount</u>	<u>Receivable (Refundable) 12/31/20</u>	<u>Receipts</u>	<u>Expenditures</u>	<u>Receivable (Refundable) 12/31/21</u>
WVSC Metro Area Agency on Aging						
Title IIIB Senior Services	22136	\$ 31,890	\$ -	\$ 14,850	\$ 14,850	\$ -
Title IIIB Senior Services	22236	31,863	-	19,749	19,749	-
Title IIIC-1 Nutrition Services - Congregate Meals	22136	23,474	-	25,095	25,095	-
Title IIIC-1 Nutrition Services - Congregate Meals	22236	25,682	-	11,921	11,921	-
Title IIIC-2 Nutrition Services - Home Delivered Meals	22136	79,253	-	162,852	162,852	-
Title IIIC-2 Nutrition Services - Home Delivered Meals	22236	77,044	-	22,341	22,341	-
Title IIID Health Services	22136	221	-	-	-	-
Title IIID Health Services	22236	221	-	176	176	-
Legislative Initiatives for the Elderly - LIFE	22103	183,434	-	77,715	77,715	-
Legislative Initiatives for the Elderly - LIFE	22203	183,434	-	105,021	111,146	6,125
WV Bureau of Senior Services						
In Home Service Funds	IH2021	218,072	-	75,941	75,941	-
In Home Service Funds	IH2121	226,009	-	72,470	60,734	(11,736)

**PRIDE COMMUNITY SERVICES, INC.**  
**SCHEDULE OF FEDERAL, STATE, AND OTHER SUPPORT, EXPENDITURES, AND CHANGES IN NET ASSETS**  
**YEAR ENDED DECEMBER 31, 2021**

Federal Grantor	Federal Financial Assistance									
	Department of Health and Human Services						DHHS/Energy		Education	
	Pass-Thru Grantor	WVSC Metro Area Agency on Aging					Office of Economic Opportunity		Bureau for Children and Families	Appalachian Regional Commission
Program Title		Head Start/ USDA	Title IIB Senior Citizens	Title IIIC-1 Nutrition Services	Title IIIC-2 Nutrition Services	Title IIID Preventative Health	Title IIIE Caregiver	CSBG	Weatherization	CACFP
<u>Support and Revenue</u>										
Grant Revenue	\$ 2,020,432	\$ 83,171	\$ 37,017	\$ 423,428	\$ 2,273	\$ 899	\$ 593,756	\$ 2,303,279	\$ 73,635	\$ 40,413
In-Kind Contributions	1,369,915	6,532	5,047	17,729	645	8,007	-	-	-	44,273
Food Reimbursements	19,132	-	-	-	-	-	-	-	-	-
Program Income	-	-	374	79	-	-	-	-	-	-
Other Income	172,942	-	-	8,280	-	-	-	-	-	-
<b>Total Support and Revenue</b>	<b>3,582,421</b>	<b>89,703</b>	<b>42,438</b>	<b>449,516</b>	<b>2,918</b>	<b>8,906</b>	<b>593,756</b>	<b>2,303,279</b>	<b>73,635</b>	<b>84,686</b>
<u>Expenditures</u>										
Salaries and Wages	980,470	44,956	15,821	75,990	-	557	164,536	409,482	8,734	9,635
Fringe Benefits	309,493	13,431	1,412	21,355	-	202	54,556	140,684	1,676	2,171
In-Kind Labor and Expenses	1,369,915	6,532	5,048	17,729	645	8,007	-	-	-	44,273
Consumable Supplies and Equipment	188,877	-	(388)	33,408	-	-	81,998	589,885	777	9,074
Travel	1,543	-	-	-	-	-	-	309	-	1,777
Training	52,712	-	-	-	-	-	21,099	40,516	-	11,988
Repairs and Maintenance	179,472	5,870	16	131	-	-	10,491	15,578	-	(630)
Contractual and Consultants	14,993	-	-	-	-	-	7,582	887,745	-	-
Telephone and Utilities	54,166	-	19	817	-	-	27,953	16,349	1,738	106
Operating Expenses	46,372	-	200	200	-	-	17,507	3,954	511	1,437
Insurance	79,453	1,381	-	-	-	-	18,928	58,251	1,647	1,910
Occupancy	-	-	1,150	5,175	-	-	-	-	-	-
Transportation	8,694	6,770	-	-	-	-	(1,245)	21,780	-	-
Meal Costs	26,561	-	6,579	167,911	-	-	(9,370)	632	56,648	-
Emergency Services	-	-	-	-	-	-	155,608	-	-	-
Other Expenses	31,195	-	-	25	2,273	-	3,581	19,394	-	761
Subtotal	3,343,916	78,940	29,857	322,741	2,918	8,766	553,224	2,204,559	71,731	82,502
Allocation of Indirect Costs	238,505	10,763	3,188	18,009	-	140	40,532	103,321	1,904	2,184
<b>Total Expenditures</b>	<b>3,582,421</b>	<b>89,703</b>	<b>33,045</b>	<b>340,750</b>	<b>2,918</b>	<b>8,906</b>	<b>593,756</b>	<b>2,307,880</b>	<b>73,635</b>	<b>84,686</b>
Total Support and Revenue Over Expenditures	-	-	9,393	108,766	-	-	-	(4,601)	-	-
Transfer In/(Out)	-	-	(9,393)	(108,766)	-	-	-	4,601	-	-
CHANGE IN NET ASSETS	-	-	-	-	-	-	-	-	-	-
Beginning Net Assets	676,331	-	-	-	-	1,075	1,730	-	13,369	96,870
Ending Net Assets	\$ 676,331	\$ -	\$ -	\$ -	\$ -	\$ 1,075	\$ 1,730	\$ -	\$ 13,369	\$ 96,870

**PRIDE COMMUNITY SERVICES, INC.**  
**SCHEDULE OF FEDERAL, STATE, AND OTHER SUPPORT, EXPENDITURES, AND CHANGES IN NET ASSETS (CONTINUED)**  
**YEAR ENDED DECEMBER 31, 2021**

Federal Grantor	State Assistance				Department of Veteran Affairs	Other	Totals
	WVSC Metro Area Agency on Aging		WV BOSS	WV Housing Development Fund	WV Community Action Partnerships	Other	
	Personal Care	LIFE	In-Home	Housing	SSVF		
Program Title							
<u>Support and Revenue</u>							
Grant Revenue	\$ -	\$ 185,548	\$ 109,339	\$ 4,739	\$ 192,712	\$ (62,194)	\$ 6,008,447
In-Kind Contributions	-	-	-	-	-	-	1,452,148
Food Reimbursements	-	-	-	-	-	-	19,132
Program Income	-	-	7,646	-	-	132,043	140,142
Client Service Revenue	382,193	-	-	-	-	148,117	530,310
Other Income	-	-	-	25,000	-	197,327	403,549
Total Support and Revenue	<u>382,193</u>	<u>185,548</u>	<u>116,985</u>	<u>29,739</u>	<u>192,712</u>	<u>415,293</u>	<u>8,553,728</u>
<u>Expenditures</u>							
Salaries and Wages	224,822	54,680	101,736	-	42,965	77,687	2,212,071
Fringe Benefits	72,551	11,614	29,631	-	20,279	27,522	706,577
In-Kind Labor and Expenses	-	-	-	-	-	(1)	1,452,148
Consumable Supplies and Equipment	3,743	55,290	854	2,651	283	29,938	996,390
Travel	874	-	-	-	-	(263)	4,240
Training	80	20	60	12,044	-	973	139,492
Repairs and Maintenance	515	6,164	246	-	583	9,965	228,401
Contractual and Consultants	2,123	385	105	14,543	-	-	927,476
Telephone and Utilities	4,181	14,758	-	-	3,779	160	124,026
Operating Expenses	3,522	6,171	460	-	571	1,711	82,616
Insurance	2,241	13,090	-	-	4,030	24	180,955
Occupancy	-	-	-	-	-	-	6,325
Transportation	17	4,271	-	-	843	3,524	44,654
Meal Costs	-	250	-	-	-	3,788	252,999
Emergency Services	-	-	-	-	107,689	7,437	270,734
Other Expenses	778	6,826	272	501	-	22,622	88,228
Subtotal	<u>315,447</u>	<u>173,519</u>	<u>133,364</u>	<u>29,739</u>	<u>181,022</u>	<u>185,087</u>	<u>7,717,332</u>
Allocation of Indirect Costs	<u>54,907</u>	<u>12,029</u>	<u>24,303</u>	<u>-</u>	<u>11,690</u>	<u>18,976</u>	<u>540,451</u>
Total Expenditures	<u>370,354</u>	<u>185,548</u>	<u>157,667</u>	<u>29,739</u>	<u>192,712</u>	<u>204,063</u>	<u>8,257,783</u>
Total Support and Revenue Over Expenditures	11,839	-	(40,682)	-	-	211,230	295,945
Depreciation Expense Under GAAP	-	-	-	-	-	(264,356)	(264,356)
Gain on Disposal of Fixed Assets	-	-	-	-	-	97,821	97,821
Transfer In/(Out)	(11,839)	-	40,682	-	-	84,715	-
CHANGE IN NET ASSETS	-	-	-	-	-	129,410	129,410
Beginning Net Assets	25,012	28,321	9,990	214,489	4	1,510,617	2,577,808
Ending Net Assets	<u>\$ 25,012</u>	<u>\$ 28,321</u>	<u>\$ 9,990</u>	<u>\$ 214,489</u>	<u>\$ 4</u>	<u>\$ 1,640,027</u>	<u>\$ 2,707,218</u>

**PRIDE COMMUNITY SERVICES, INC.**  
**SCHEDULE OF GRANT SUPPORT, REVENUE, AND EXPENDITURES**  
**COMPARED TO GRANT BUDGETS (NON-GAAP BASIS)**  
**COMMUNITY SERVICES BLOCK GRANT - GRANT NUMBER 20CSBG-DD4**  
**GRANT PERIOD MAY 1, 2020 – APRIL 30, 2021**

	Budget	Actual	(Over) Under Budget
Support and Revenue			
Federal Revenue	\$ 40,000	\$ 40,000	\$ -
Total Support and Revenue	<u>40,000</u>	<u>40,000</u>	<u>-</u>
Expenses			
Salaries and Wages	5,118	5,118	-
Fringe Benefits	926	926	-
In-Kind Labor and Expenses	-	-	-
Consumable Supplies	8,587	8,587	-
Travel	-	-	-
Training	-	-	-
Repairs and Maintenance	2,861	2,861	-
Contractual and Consultants	-	-	-
Telephone and Utilities	575	575	-
Operating Expenses	10	10	-
Insurance	-	-	-
Occupancy	-	-	-
Transportation	-	-	-
Meal Costs	-	-	-
Emergency Services	20,805	20,805	-
Other Expenses	-	-	-
Indirect Costs	1,118	1,118	-
Total Expenses	<u>40,000</u>	<u>40,000</u>	<u>-</u>
Increase (Decrease) in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Transfers In (Out)		<u>-</u>	
Net Assets, December 31, 2021		<u>\$ -</u>	

**PRIDE COMMUNITY SERVICES, INC.**  
**SCHEDULE OF GRANT SUPPORT, REVENUE, AND EXPENDITURES**  
**COMPARED TO GRANT BUDGETS (NON-GAAP BASIS)**  
**COMMUNITY SERVICES BLOCK GRANT - GRANT NUMBER 21CSBG-F13**  
**GRANT PERIOD JANUARY 1, 2021 – DECEMBER 31, 2021**

	<u>Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>
Support and Revenue			
Federal Revenue	\$ 270,590	\$ 270,590	\$ -
Total Support and Revenue	<u>270,590</u>	<u>270,590</u>	<u>-</u>
Expenses			
Salaries and Wages	113,286	113,286	-
Fringe Benefits	43,846	43,846	-
In-Kind Labor and Expenses	-	-	-
Consumable Supplies	20,914	20,446	468
Travel	-	-	-
Training	100	108	(8)
Repairs and Maintenance	550	822	(272)
Contractual and Consultants	1,650	1,597	53
Telephone and Utilities	19,950	22,446	(2,496)
Operating Expenses	16,000	13,900	2,100
Insurance	18,000	18,928	(928)
Occupancy	-	-	-
Transportation	-	(1,267)	1,267
Meal Costs	5,430	5,430	-
Emergency Services	-	-	-
Other Expenses	1,795	1,979	(184)
Americorps	-	-	-
Indirect Costs	29,069	29,069	-
Total Expenses	<u>270,590</u>	<u>270,590</u>	<u>-</u>
Increase (Decrease) in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Transfers In (Out)		<u>-</u>	
Net Assets, December 31, 2021		<u>\$ -</u>	

**PRIDE COMMUNITY SERVICES, INC.**  
**SCHEDULE OF GRANT SUPPORT, REVENUE, AND EXPENDITURES**  
**COMPARED TO GRANT BUDGETS (NON-GAAP BASIS)**  
**WEATHERIZATION DHHR GRANT - GRANT NUMBER DHHRWX2011**  
**GRANT PERIOD OCTOBER 1, 2020 - DECEMBER 31, 2021**

	<u>Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>
Support and Revenue			
Federal Revenue	\$ 248,883	\$ 248,883	\$ -
Other Income	-	-	-
Total Support and Revenue	<u>248,883</u>	<u>248,883</u>	<u>-</u>
Expenses			
Salaries and Wages	101,172	101,359	(187)
Fringe Benefits	40,469	40,282	187
In-Kind Labor and Expenses	-	-	-
Consumable Supplies	29,871	26,682	3,189
Travel	-	-	-
Training	-	-	-
Repairs and Maintenance	3,575	2,575	1,000
Contractual and Consultants	-	-	-
Telephone and Utilities	6,370	5,062	1,308
Operating Expenses	-	1,288	(1,288)
Insurance	34,342	34,342	-
Occupancy	-	-	-
Transportation	8,409	4,730	3,679
Meal Costs	-	63	(63)
Emergency Services	-	-	-
Other Expenses	-	7,825	(7,825)
Indirect Costs	<u>24,675</u>	<u>24,675</u>	<u>-</u>
Total Expenses	<u>248,883</u>	<u>248,883</u>	<u>-</u>
Increase (Decrease) in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Transfers In (Out)		<u>-</u>	
Net Assets, December 31, 2021		<u>\$ -</u>	

**PRIDE COMMUNITY SERVICES, INC.**  
**SCHEDULE OF GRANT SUPPORT, REVENUE, AND EXPENDITURES**  
**COMPARED TO GRANT BUDGETS (NON-GAAP BASIS)**  
**WEATHERIZATION DOE GRANT - GRANT NUMBER DOEWX2011**  
**GRANT PERIOD JULY 1, 2020 – SEPTEMBER 30, 2021**

	<u>Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>
Support and Revenue			
Federal Revenue	\$ 320,765	\$ 320,765	\$ -
Total Support and Revenue	<u>320,765</u>	<u>320,765</u>	<u>-</u>
Expenses			
Salaries and Wages	108,805	108,805	-
Fringe Benefits	67,096	67,096	-
In-Kind Labor and Expenses	-	-	-
Consumable Supplies	56,892	56,892	-
Travel	-	-	-
Training	-	-	-
Repairs and Maintenance	5,932	5,932	-
Contractual and Consultants	52	52	-
Telephone and Utilities	9,666	9,666	-
Operating Expenses	2,321	2,321	-
Insurance	27,450	27,450	-
Occupancy	-	-	-
Transportation	7,634	7,634	-
Meal Costs	752	752	-
Emergency Services	-	-	-
Other Expenses	6,224	6,224	-
Indirect Costs	<u>27,941</u>	<u>32,542</u>	<u>(4,601)</u>
Total Expenses	<u>320,765</u>	<u>325,366</u>	<u>(4,601)</u>
Increase (Decrease) in Net Assets	<u>\$ -</u>	<u>\$ (4,601)</u>	<u>\$ 4,601</u>
Transfers In (Out)		<u>4,601</u>	
Net Assets, December 31, 2021		<u>\$ -</u>	



**PRIDE COMMUNITY SERVICES, INC.**  
**SCHEDULE OF GRANT SUPPORT, REVENUE, AND EXPENDITURES**  
**COMPARED TO GRANT BUDGETS (NON-GAAP BASIS)**  
**WEATHERIZATION NHEP GRANT - GRANT NUMBER 21NHEP-F13**  
**GRANT PERIOD JANUARY 1, 2021 - DECEMBER 31, 2021**

	<u>Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>
Support and Revenue			
Federal Revenue	\$ 1,200,000	\$ 1,200,000	\$ -
Total Support and Revenue	<u>1,200,000</u>	<u>1,200,000</u>	<u>-</u>
Expenses			
Salaries and Wages	123,123	123,123	-
Fringe Benefits	24,841	24,841	-
In-Kind Labor and Expenses	-	-	-
Consumable Supplies	312,285	312,285	-
Travel	47	47	-
Training	185	185	-
Repairs and Maintenance	-	-	-
Contractual and Consultants	702,691	702,691	-
Telephone and Utilities	441	441	-
Operating Expenses	100	100	-
Insurance	-	-	-
Occupancy	-	-	-
Transportation	4,493	4,493	-
Meal Costs	-	-	-
Emergency Services	-	-	-
Other Expenses	4,421	4,421	-
Indirect Costs	<u>27,373</u>	<u>27,373</u>	<u>-</u>
Total Expenses	<u>1,200,000</u>	<u>1,200,000</u>	<u>-</u>
Increase (Decrease) in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Transfers In (Out)		<u>-</u>	
Net Assets, December 31, 2021		<u>\$ -</u>	

**PRIDE COMMUNITY SERVICES, INC.**  
**SCHEDULE OF GRANT SUPPORT, REVENUE, AND EXPENDITURES**  
**COMPARED TO GRANT BUDGETS (NON-GAAP BASIS)**  
**LEGISLATIVE INITIATIVES FOR THE ELDERLY (LIFE) - GRANT NUMBER 22103**  
**GRANT PERIOD JULY 1, 2020 - JUNE 30, 2021**

	<u>Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>
Support and Revenue			
State Revenue	\$ 183,434	\$ 183,434	\$ -
In-Kind Contributions	-	-	-
Other Income	-	1,551	(1,551)
Total Support and Revenue	<u>183,434</u>	<u>184,985</u>	<u>(1,551)</u>
Expenses			
Salaries and Wages	37,024	48,428	(11,404)
Fringe Benefits	14,069	10,503	3,566
In-Kind Labor and Expenses	-	-	-
Consumable Supplies	56,494	60,909	(4,415)
Travel	100	-	100
Training	500	490	10
Repairs and Maintenance	6,900	9,574	(2,674)
Contractual and Consultants	-	140	(140)
Telephone and Utilities	15,700	15,526	174
Operating Expenses	1,884	5,104	(3,220)
Insurance	29,000	17,934	11,066
Occupancy	-	-	-
Transportation	3,000	1,660	1,340
Meal Costs	-	343	(343)
Emergency Services	-	-	-
Other Expenses	5,400	3,472	1,928
Indirect Costs	13,363	10,902	2,461
Total Expenses	<u>183,434</u>	<u>184,985</u>	<u>(1,551)</u>
Increase (Decrease) in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Transfers In (Out)		<u>-</u>	
Net Assets, December 31, 2021		<u>\$ -</u>	

**PRIDE COMMUNITY SERVICES, INC.**  
**SCHEDULE OF GRANT SUPPORT, REVENUE, AND EXPENDITURES**  
**COMPARED TO GRANT BUDGETS (NON-GAAP BASIS)**  
**OLDER AMERICANS ACT - TITLE III-B, III-D, AND III-E - GRANT NUMBER 22136**  
**GRANT PERIOD OCTOBER 1, 2020 - SEPTEMBER 30, 2021**

	<u>Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>
Support and Revenue			
Federal Revenue	\$ 59,590	\$ 51,226	\$ 8,364
State Revenue	32,111	32,364	(253)
Program Income	-	-	-
In-Kind Contributions	15,184	15,184	-
Total Support and Revenue	<u>106,885</u>	<u>98,774</u>	<u>8,111</u>
Expenses			
Salaries and Wages	46,598	47,107	(509)
Fringe Benefits	18,639	11,829	6,810
In-Kind Labor and Expenses	15,184	15,184	-
Consumable Supplies	6,732	-	6,732
Travel	-	-	-
Training	-	-	-
Repairs and Maintenance	1,060	5,664	(4,604)
Contractual and Consultants	-	-	-
Telephone and Utilities	-	-	-
Operating Expenses	-	-	-
Insurance	4,000	1,381	2,619
Occupancy	-	-	-
Transportation	2,000	5,836	(3,836)
Meal Costs	-	-	-
Emergency Services	-	-	-
Other Expenses	900	870	30
Indirect Costs	11,772	10,903	869
Total Expenses	<u>106,885</u>	<u>98,774</u>	<u>8,111</u>
Increase (Decrease) in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Transfers In (Out)		<u>-</u>	
Net Assets, December 31, 2021		<u>\$ -</u>	

**PRIDE COMMUNITY SERVICES, INC.**  
**SCHEDULE OF GRANT SUPPORT, REVENUE, AND EXPENDITURES**  
**COMPARED TO GRANT BUDGETS (NON-GAAP BASIS)**  
**OLDER AMERICANS ACT - TITLE III-C**  
**GRANT PERIOD OCTOBER 1, 2020 - SEPTEMBER 30, 2021**

	Budget	Actual	(Over) Under Budget
Support and Revenue			
Federal Revenue	\$ 211,353	\$ 261,805	\$ (50,452)
State Revenue	102,726	219,388	(116,662)
Program Revenue	2,000	141	1,859
In-Kind Contributions	22,729	22,729	-
Other Income	-	8,376	(8,376)
Total Support and Revenue	338,808	512,439	(173,631)
Expenses			
Salaries and Wages	88,933	76,308	12,625
Fringe Benefits	35,573	21,865	13,708
In-Kind Labor and Expenses	-	22,729	(22,729)
Consumable Supplies	16,650	36,463	(19,813)
Travel	-	-	-
Training	-	-	-
Repairs and Maintenance	-	19	(19)
Contractual and Consultants	-	-	-
Telephone and Utilities	500	834	(334)
Operating Expenses	-	-	-
Insurance	3,000	-	3,000
Occupancy	-	6,900	(6,900)
Transportation	2,000	-	2,000
Meal Costs	-	197,320	(197,320)
Emergency Services	-	-	-
Other Expenses	1,000	25	975
Indirect Costs	23,034	18,162	4,872
Total Expenses	170,690	380,625	(209,935)
Increase (Decrease) in Net Assets	\$ 168,118	\$ 131,814	\$ 36,304
Transfers In (Out)	-	(131,814)	
Net Assets, December 31, 2021		\$ -	

PRIDE COMMUNITY SERVICES, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2021

FEDERAL GRANTOR/ Pass Through Grantor/ Program Title	Federal ALN Number	Pass Thru Entity Identifying Number	Expenditures
<b><u>U.S. DEPARTMENT OF AGRICULTURE:</u></b>			
<i>Passed - Through West Virginia Department of Education:</i>			
Child and Adult Care Food Program	10.558	51215	\$ 73,635
<i>Direct Program:</i>			
Child and Adult Care Food Program	10.558	03CH010776	19,132
<b>Total Child and Adult Care Food Program</b>			<u>92,767</u>
<b>Total U.S. Department of Agriculture</b>			<u>92,767</u>
<b><u>U.S. DEPARTMENT OF VETERANS AFFAIRS:</u></b>			
<i>Passed - Through West Virginia Community Action Partnerships, Inc.:</i>			
VA Supportive Services for Veteran Families Program	64.033	14-W-305	192,712
<b>Total U.S. Department of Veterans Affairs</b>			<u>192,712</u>
<b><u>U.S. DEPARTMENT OF ENERGY:</u></b>			
<i>Passed - Through West Virginia Community Advancement and Development</i>			
Weatherization Assistance for Low-Income Persons	81.042	DOEWX2110	199,097
Weatherization Assistance for Low-Income Persons	81.042	DOEWX2210	67,602
<b>Total Weatherization Assistance for Low-Income Persons</b>			<u>266,699</u>
<b>Total U.S. Department of Energy</b>			<u>266,699</u>
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</u></b>			
<i>Passed - Through WVSU Metro Area Agency on Aging:</i>			
Special Programs for Aging - Title VII, Chapter 3 - Programs for Aging Cluster			
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	22136	48,572
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	22136	129,468
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043	22136	1,452
National Family Caregiver Support, Title III, Part E	93.052	22136	399
<b>Total Special Programs for Aging Cluster</b>			<u>179,891</u>
<i>Passed - Through West Virginia Community Advancement and Development</i>			
Community Services Block Grant	93.569	21CSBG-D04	40,000
Cares Act - Community Services Block Grant	93.569	CSBG-CV13	259,871
Community Services Block Grant	93.569	21CSBG-DT13	23,295
Community Services Block Grant	93.569	21CSBG-F13	270,590
<b>Total Community Services Block Grant</b>			<u>593,756</u>
Low-Income Home Energy Assistance	93.568	21ERRP-F13	1,651,924
Low-Income Home Energy Assistance	93.568	DHHRWX2010	344,130
<b>Total Low-Income Home Energy Assistance</b>			<u>1,996,054</u>
<i>Direct Program:</i>			
Head Start	93.600	03CH010776	1,931,146
American Rescue Plan Act - Head Start	93.600	03HE000165	119,386
Cares Act - Head Start	93.600	03HE000165	49,229
<b>Total Head Start Cluster</b>			<u>2,099,761</u>
<b>Total U.S. Department of Health and Human Services</b>			<u>4,869,462</u>
<b>Total Expenditures of Federal Awards</b>			<u>\$ 5,421,640</u>

The accompanying notes are an integral part of this schedule.

**PRIDE COMMUNITY SERVICES, INC.**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED DECEMBER 31, 2021**

**1. BASIS OF PRESENTATION**

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of **Pride Community Services, Inc.** (PRIDE) under programs of the federal government for the year ended December 31, 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 PRIDE, it is not intended to and does not present the financial position, changes in net position, or cash flows of PRIDE.

**2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

**3. MATCHING REQUIREMENTS**

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

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

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

To the Board of Directors:

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, the financial statements of **Pride Community Services, Inc.** (a nonprofit organization), (PRIDE), which comprise the statement of financial position as of December 31, 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 August 17, 2022.

In planning and performing our audit of the financial statements, we considered PRIDE's internal control over financial reporting (internal control) as a basis for designing procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of PRIDE's internal control. Accordingly, we do not express an opinion on the effectiveness of PRIDE's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, 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 a 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. 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 deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be 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 obtaining reasonable assurance about whether PRIDE's financial statements are free from 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 financial statements. 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*.

### **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of PRIDE's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering PRIDE'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

August 17, 2022



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

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

To the Board of Directors:

***Opinion on the Major Federal Program***

We have audited **Pride Community Services, Inc.'s**, (a nonprofit organization), (PRIDE) compliance with the types of compliance requirements identified as subject to audit in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* that could have a direct and material effect on PRIDE's major federal program for the year ended December 31, 2021. PRIDE's major federal program is identified in the *Summary of Auditor's Results* of the accompanying Schedule of Audit Findings.

In our opinion, PRIDE complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended December 31, 2021.

***Basis for Opinion on the Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the *Auditor's Responsibilities for the Audit of Compliance* section of our report.

We are required to be independent of PRIDE and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for the major federal program. Our audit does not provide a legal determination of PRIDE's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

PRIDE's Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to PRIDE's federal programs.

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 •

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on PRIDE's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the PRIDE's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding PRIDE's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of PRIDE's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of PRIDE's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### ***Report on 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 *Auditor's Responsibilities for the Audit of Compliance* section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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 this 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

August 17, 2022

**PRIDE COMMUNITY SERVICES, INC.  
SCHEDULE OF AUDIT FINDINGS  
2 CFR § 200.515  
FOR THE YEAR ENDED DECEMBER 31, 2021**

**1. SUMMARY OF AUDITOR'S RESULTS**

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

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

None

**3. FINDINGS FOR FEDERAL AWARDS**

None