

PRIDE COMMUNITY SERVICES, INC.

FINANCIAL STATEMENTS
WITH SUPPLEMENTAL INFORMATION

YEARS ENDED DECEMBER 31, 2012 AND 2011

AND

INDEPENDENT AUDITOR'S REPORT

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INDEPENDENT AUDITOR'S REPORT

Board of Directors
PRIDE Community Services, Inc.
Logan, West Virginia

Report on the Financial Statements

We have audited the accompanying financial statements of PRIDE Community Services, Inc. (PRIDE), which comprise the statements of financial position as of December 31, 2012, and 2011, and the related statements of activities 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 out audits in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States. Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit 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 the entity'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 the entity'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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of PRIDE as of December 31, 2012, and 2011, and the changes in its net assets and its cash flows for the years then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the basic financial statements as a whole. The supplemental Schedule of Support, Revenue and Expenditures, the Schedules of Grant Support, Revenue and Expenditures Compared to Grant Budget, and the Summary Schedule of State Awards are presented for purposes of additional analysis and are not a required part of the December 31, 2012 basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations* and is also not a required part of the December 31, 2012 basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the December 31, 2012 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the December 31, 2012 basic financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated July 18, 2013, on our consideration of PRIDE's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on 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.



Charleston, West Virginia
July 18, 2013

PRIDE COMMUNITY SERVICES, INC.
 STATEMENTS OF FINANCIAL POSITION
 DECEMBER 31, 2012 AND 2011

	2012	2011
ASSETS		
Current assets		
Cash and cash equivalents	\$ 329,786	\$ 189,160
Grants receivable	317,337	287,931
Other receivables	45,143	38,450
Prepaid expenses	53,509	42,453
Total current assets	745,775	557,994
Property and equipment, net of accumulated depreciation	1,106,042	1,068,464
Total assets	\$ 1,851,817	\$ 1,626,458
LIABILITIES AND NET ASSETS		
Current liabilities		
Accounts payable	\$ 77,483	\$ 83,452
Accrued salaries and benefits	179,650	153,762
Other post employment benefits (OPEB)	1,241,669	1,091,122
Deferred revenue	157,766	45,260
Refundable advances	16,905	88,913
Total current liabilities	1,673,473	1,462,509
Net assets - unrestricted	178,344	163,949
Total liabilities and net assets	\$ 1,851,817	\$ 1,626,458

The Accompanying Notes Are An Integral
 Part Of These Financial Statements

PRIDE COMMUNITY SERVICES, INC.
STATEMENTS OF ACTIVITIES
YEARS ENDED DECEMBER 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
Changes in unrestricted net assets		
Support and revenue		
Grant revenue	\$ 2,919,251	\$ 2,706,085
American Recovery Reinvestment Act (ARRA) grant revenue	182,418	501,759
In-kind contributions	439,515	445,201
Food reimbursements	282,010	296,053
Program income	21,526	20,013
Client service revenue	572,233	339,770
Other income	310,495	170,865
	<u>4,727,448</u>	<u>4,479,746</u>
Total support and revenue		
Expenses		
Salaries and wages	1,608,416	1,626,726
Fringe benefits	695,549	626,595
In-kind labor and expenses	439,515	445,204
Consumable supplies	248,600	154,996
Travel	32,676	36,951
Training	39,195	51,572
Repairs and maintenance	129,361	96,504
Contractual and consultants	46,613	43,804
Telephone and utilities	123,536	122,807
Operating expenses	79,300	53,720
Insurance	96,238	85,461
Occupancy	3,089	15,596
Transportation	62,816	73,066
Meal costs	381,879	413,275
Indirect costs	414,485	408,228
Depreciation expense	138,481	126,537
Other expenses	22,757	48,541
	<u>4,562,506</u>	<u>4,429,583</u>
Total operating expenses		
Operating income	164,942	50,163
Non-operating other post employment benefits (OPEB) expense	<u>150,547</u>	<u>302,083</u>
CHANGE IN UNRESTRICTED NET ASSETS	14,395	(251,920)
Net assets beginning of year	<u>163,949</u>	<u>415,869</u>
Net assets, end of year	<u>\$ 178,344</u>	<u>\$ 163,949</u>

The Accompanying Notes Are An Integral
Part Of These Financial Statements

PRIDE COMMUNITY SERVICES, INC.
STATEMENTS OF CASH FLOWS
YEARS ENDED DECEMBER 31, 2012 AND 2011

	<u>2012</u>	<u>2011</u>
Cash flows from operating activities		
Change in net assets	\$ 14,395	\$ (251,920)
Adjustments to reconcile changes in net assets to net cash provided (used) by operating activities		
(Gain) / Loss on disposal of capital assets	1,036	(18,963)
Depreciation	138,481	126,537
(Increase) decrease in operating assets		
Grants receivable	(29,406)	244,140
Other receivables	(6,693)	(22,511)
Prepaid expenses	(11,056)	(7,507)
Increase (decrease) in operating liabilities		
Accounts payable	(5,969)	(103,619)
Accrued salaries and benefits	25,888	(8,535)
Other post retirement benefits	150,547	302,083
Deferred revenue	112,506	45,260
Refundable advances	(72,008)	(9,741)
	<u>317,721</u>	<u>295,224</u>
Cash flows from investing activities		
Purchase of property and equipment	(177,095)	(138,857)
Proceeds from sale of equipment	-	43,388
	<u>(177,095)</u>	<u>(95,469)</u>
Cash flows from financing activities		
Proceeds (repayment) of line of credit	-	(50,000)
	<u>-</u>	<u>(50,000)</u>
Net increase (decrease) in cash and cash equivalents	140,626	149,755
Cash and cash equivalents, beginning of year	<u>189,160</u>	<u>39,405</u>
Cash and cash equivalents, end of year	<u><u>\$ 329,786</u></u>	<u><u>\$ 189,160</u></u>

PRIDE COMMUNITY SERVICES, INC.
NOTES TO THE FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2012 AND 2011

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NOTE 1 -- SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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.

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

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

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

PROPERTY AND EQUIPMENT - Property and equipment with a cost of \$1,000 or more are capitalized at cost and depreciated over the estimated useful lives of the assets. Useful lives are 30 to 39 years for buildings, and 4 to 5 years for office equipment and vehicles.

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, 2012 AND 2011

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

CONTRIBUTIONS - Contribution income is recognized in the period in which PRIDE received restricted or unrestricted assets or unconditional promises of future donation. Contribution income shall be classified as increases in unrestricted, temporarily restricted or permanently restricted net assets based on the existence or absence of such restrictions. Unconditional promises to give that are to be collected within one year shall be recorded at fair value, less any reserve for uncollectible promises, as estimated by management. Unconditional promises to give that are collectible in excess of one year shall be recorded at their discounted net present value and recorded up to the date

INCOME TAXES - 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, 2012, management believes that PRIDE has no material uncertain tax positions to be accounted for in the financial statements. As of December 31, 2012, tax years ending on or after December 31, 2009 remain subject to examination.

CASH AND CASH EQUIVALENTS - For purposes 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.

INVENTORY - Inventory is considered immaterial and, therefore, is charged to expense in the period during which it is purchased instead of being recognized as an asset and being expensed as it is used.

ADVERTISING COSTS - Advertising costs are expensed as incurred.

SUBSEQUENT EVENTS - In preparing these financial statements, PRIDE has evaluated events and transactions for potential recognition or disclosure through July 18, 2013, the date the financial statements were issued.

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

PRIDE COMMUNITY SERVICES, INC.
NOTES TO THE FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2012 AND 2011

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NOTE 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, 2012, the amount of cash in banks was covered by either FDIC insurance or collateral.

NOTE 3 -- PROPERTY AND EQUIPMENT

A summary of property and equipment at December 31, 2012 and 2011 is as follows:

	<u>2012</u>	<u>2011</u>
Land	\$ 335,000	\$ 335,000
Buildings	528,276	500,685
Vehicles and equipment	<u>1,440,653</u>	<u>1,294,150</u>
	2,303,929	2,129,835
Less: Accumulated depreciation	<u>1,197,887</u>	<u>1,061,371</u>
Property and equipment	<u>\$ 1,106,042</u>	<u>\$ 1,068,464</u>

NOTE 4 -- DEFERRED REVENUE

Deferred revenue is comprised of funds received for services to be provided pursuant to a collaborative agreement between PRIDE and the Logan County Board of Education. On an annual basis, the Logan County Board of Education calculates an amount to be paid in ten monthly installments. These funds can be used to pay costs to enhance or supplement the Head Start program. Amounts not yet spent to enhance or supplement the Head Start program at December 31, 2012 and 2011 were \$157,766 and 45,260, respectively.

PRIDE COMMUNITY SERVICES, INC.
 NOTES TO THE FINANCIAL STATEMENTS
 YEARS ENDED DECEMBER 31, 2012 AND 2011

NOTE 5 -- REFUNDABLE ADVANCES

Refundable advances, which consist of grant funds received by PRIDE but not yet expended for qualifying expenses, is comprised of the following at December 31, 2012 and 2011:

<u>Description</u>	<u>2012</u>	<u>2011</u>
Head Start	\$ -	\$ 44,698
Weatherization	13,009	4,128
Waiver	-	17,096
Case Management	-	4,103
Title IIIC2	-	6,112
Lighthouse	-	4,427
Medicaid	-	1,301
Child Food Care Program	2,896	7,048
Other	<u>1,000</u>	<u>-</u>
Total	<u>\$ 16,905</u>	<u>\$ 88,913</u>

NOTE 6 -- FUNCTIONAL EXPENSES

PRIDE incurred expenditures in the conduct of the following programs for the years ended December 31, 2012 and 2011:

	<u>2012</u>	<u>2011</u>
Head Start Program: PRIDE provides comprehensive education activities to eligible Pre-Kindergarten students.	\$ 2,260,525	\$ 2,265,246
Weatherization Program: PRIDE provides services to reduce the energy costs of low-income families, particularly the elderly, people with disabilities, and children, by improving the energy efficiency of their homes.	369,253	591,916
Title III Programs: This includes programs for older Americans and covers social support activities including case management, transportation, assessments, etc.	301,163	344,087
Child and Adult Care Food Program: This program is funded by the Department of Education and the USDA and provides reimbursement for providing meals and care to children.	321,263	316,652

PRIDE COMMUNITY SERVICES, INC.
 NOTES TO THE FINANCIAL STATEMENTS
 YEARS ENDED DECEMBER 31, 2012 AND 2011

NOTE 6 -- FUNCTIONAL EXPENSES (Continued)

CSBG program: PRIDE provides emergency assistance to low-income, disabled, or elderly individuals and families and supports other agency programs as needed.	311,413	261,249
Personal Care programs: PRIDE provides an in-home care program, funded by the Medicaid program that makes personal assistance available to eligible adults.	430,597	345,558
Other programs that benefit children, senior citizens and families:	<u>606,906</u>	<u>317,195</u>
	4,601,120	4,441,903
Depreciation expense under GAAP	138,481	126,537
Less: Capitalized assets	<u>(177,095)</u>	<u>(138,857)</u>
Total operating expenses	<u>\$ 4,562,506</u>	<u>\$ 4,429,583</u>

NOTE 7 -- CONCENTRATIONS OF CREDIT RISK

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

NOTE 8 -- CONTINGENT LIABILITIES

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

PRIDE COMMUNITY SERVICES, INC.
 NOTES TO THE FINANCIAL STATEMENTS
 YEARS ENDED DECEMBER 31, 2012 AND 2011

NOTE 9 -- RETIREMENT PLANS

West Virginia Public Employees Retirement System - PRIDE is a participating employer in the West Virginia Public Employees Retirement System (PERS). This is a cost sharing, multi-employer public employee retirement system which covers employees of the state of West Virginia and various other governmental and non-profit entities. Under this plan, all full-time employees contribute 4.5% of their salary and the organization contributes 12.5% of the employee's salary through July 1, 2011. After July 1, 2011 the organization's contribution increased to 14.5%. Effective July 1, 2012, employer contribution rates were reduced to 14%. Trend information showing the progress of the system in accumulating sufficient assets to pay benefits when due is presented in their annual financial report. Copies can be obtained from the State.

West Virginia Retiree Health Benefits Trust Fund - PRIDE Community Services, Inc. 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, Building 5, Room 1001, 1900 Kanawha Blvd. East, Charleston, West Virginia, 25305-0710.

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	Contributions of PRIDE		
				2012	2011	2010
PERS	\$4,322,668	\$ 5,515,252	65%-80%	\$163,354	\$146,317	\$103,638
RHBT	\$ 471,023	\$ 4,007,900	< 65%	77,290	76,180	80,837

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 actuarial liability.

PRIDE COMMUNITY SERVICES, INC.
 NOTES TO THE FINANCIAL STATEMENTS
 YEARS ENDED DECEMBER 31, 2012 AND 2011

NOTE 9 -- RETIREMENT PLANS (Continued)

Total OPEB expense consists of amounts currently due to fund the “pay as you go” retiree subsidy and additional amounts billed to participating employers for their portion of the overall plan’s Annual Required Contribution (ARC). The “pay as you go” amounts are included with fringe benefits in the accompanying Statement of Activities. The amounts billed from the RHBT for the ARC are not required to be paid by the participating employers. OPEB costs are accrued based upon invoices received from PEIA based upon actuarially determined amounts. In accordance with professional standards, such amounts billed but unpaid are recorded as expenses with a liability for the cumulative amounts billed but unpaid. The annual amount of such ARC billings are identified separately in the Statement of Activities as a non-operating expense. Following is a summary of OPEB expense for the years ended December 31, 2012 and 2011.

	<u>2012</u>	<u>2011</u>
Current “pay as you go” amounts	\$ 77,290	\$ 76,180
Amounts billed for the ARC	<u>150,547</u>	<u>302,083</u>
	<u>\$ 227,837</u>	<u>\$ 378,263</u>

At December 31, 2012 and 2011, the liability related to OPEB cost was \$1,241,669 and \$1,091,122. As of the year ended December 31, 2012 there were three retirees receiving these benefits.

The West Virginia Legislature passed legislation to provide alternate funding sources for the RHBT OPEB unfunded liability. 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 have a material impact on the amounts billed by the RHBT to PRIDE in the future, resulting in credits being issued to reduce the recorded OPEB liability.

Other - The organization 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 2012 and 2011 were \$7,228 and \$8,201.

PRIDE COMMUNITY SERVICES, INC.
NOTES TO THE FINANCIAL STATEMENTS
YEARS ENDED DECEMBER 31, 2012 AND 2011

NOTE 10 -- DONATED SERVICES AND OTHER

During 2012 and 2011, 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:

	2012			
	Volunteer Labor	Use of Facilities	Other	Total
Head Start	\$ 115,948	\$ 295,524	\$ 876	\$ 412,348
Title IIIB	6,257	-	300	6,557
Title III-C1	10,357	-	-	10,357
Title III-C2	5,731	-	-	5,731
Title IIID	383	-	521	904
Title IIIE	<u>1,339</u>	<u>-</u>	<u>2,279</u>	<u>3,618</u>
Total	<u>\$ 140,015</u>	<u>\$ 295,524</u>	<u>\$ 3,976</u>	<u>\$ 439,515</u>

	2011			
	Volunteer Labor	Use of Facilities	Other	Total
Head Start	\$ 179,447	\$ 230,000	\$ -	\$ 409,447
Title IIIB	301	1,600	5,314	7,215
Title III-C1	13,077	-	441	13,518
Title III-C2	10,470	-	-	10,470
Title IIID	100	-	-	100
Title IIIE	<u>4,451</u>	<u>-</u>	<u>-</u>	<u>4,451</u>
Total	<u>\$ 207,846</u>	<u>\$ 231,600</u>	<u>\$ 5,755</u>	<u>\$ 445,201</u>

SUPPLEMENTAL INFORMATION

PRIDE COMMUNITY SERVICES, INC.
SUMMARY SCHEDULE OF STATE AWARDS
YEAR ENDED DECEMBER 31, 2012

Grantor Name/Program Title	Grant/ Fund Account Number	Award Amount	Receivable (Refundable) 12/31/11	Receipts	Expenditures	Receivable (Refundable) 12/31/12
WVSC Metro Area Agency on Aging						
Title IIIB Senior Services	21236	\$ 33,633	\$ -	\$ 33,633	\$ 33,633	\$ -
Title IIID - Health Services	21236	221	-	221	221	-
Legislative Initiatives for the Elderly - LIFE	21303	188,644	-	115,114	126,981	11,867
Legislative Initiatives for the Elderly - LIFE	21203	189,403	15,599	101,357	85,758	-
Alzheimer's Respite - FAIR	21350	59,939	-	14,868	23,499	8,631
Alzheimer's Respite - FAIR	21250	50,102	7,523	23,677	16,154	-
Lighthouse In Home Services	21250	76,768	2,367	52,263	49,896	-
Lighthouse In Home Services	21350	73,390	-	47,927	69,287	21,360
WV Bureau of Senior Services						
Community Partnership	SC21222A	8,000	-	8,000	8,000	-
Community Partnership	SC21222	8,312	4,734	8,312	3,578	-

PRIDE COMMUNITY SERVICES, INC.
SCHEDULE OF FEDERAL, STATE, AND OTHER SUPPORT, EXPENDITURES, AND CHANGES IN NET ASSETS
YEAR ENDED DECEMBER 31, 2012

Federal Grantor	Federal Financial Assistance									
	Department of Health and Human Services					Office of Economic Opportunity				
Program Title	WVSC Metro Area Agency on Aging									
	Head Start/ USDA	Title IIIB Senior Citizens	Title IIIC-1 Nutrition Services	Title IIIC-2 Nutrition Services	Title IIID Preventative Health	Title IIIE Caregiver	Elder Abuse	CSBG	Weatherization ARRA	Weatherization
<u>Support and revenue</u>										
Grant revenue	\$ 1,649,391	\$ 74,709	\$ 61,505	\$ 128,139	\$ 3,952	\$ 23,662	\$ 890	\$ 311,413	\$ -	\$ 145,976
ARRA grant revenue	-	-	-	-	-	-	-	-	182,418	-
In-kind contributions	412,348	6,557	10,357	5,731	904	3,618	-	-	-	-
Food reimbursements	58,551	-	-	-	-	-	-	-	-	-
Program income	-	-	4,195	1,920	-	-	-	-	-	-
Client service revenue	-	-	-	-	-	-	-	-	-	-
Other income	140,211	-	-	-	-	-	-	-	1,000	29,584
Total revenue and support	2,260,501	81,266	76,057	135,790	4,856	27,280	890	311,413	183,418	175,560
<u>Expenditures</u>										
Salaries and wages	786,910	32,188	31,196	40,706	-	13,880	-	106,712	61,959	60,692
Fringe benefits	336,634	15,364	14,007	18,473	-	5,915	-	44,233	29,650	25,507
In-kind labor and expenses	412,348	6,557	10,357	5,731	904	3,618	-	-	-	-
Consumable supplies and equipment	117,233	3,825	1,114	1,580	2,342	145	-	75,620	52,135	49,908
Travel	6,828	200	-	-	-	-	590	4,557	1,398	(291)
Training	22,864	500	-	-	100	-	300	7,026	1,657	1,129
Repairs and maintenance	76,385	4,555	(255)	(386)	-	147	-	9,486	8,258	3,785
Contractual and consultants	26,148	-	-	-	-	-	-	1,452	-	516
Telephone and utilities	73,548	-	348	741	-	-	-	7,053	5,843	6,357
Operating expenses	42,929	-	113	-	1,510	-	-	12,749	1,049	301
Insurance	43,659	5,272	-	-	-	-	-	11,805	4,916	6,697
Occupancy	629	-	-	-	-	-	-	455	900	-
Transportation	31,340	5,380	-	-	-	-	-	-	3,675	7,384
Meal costs	78,409	53	30,231	13,664	-	-	-	779	211	69
Other expenses	1,890	273	39	30	-	9	-	2,943	2,890	783
Subtotal	2,057,754	74,167	87,150	80,539	4,856	23,714	890	284,870	174,541	162,837
Allocation of indirect costs	202,771	8,480	8,105	10,586	-	3,566	-	26,543	16,283	15,592
Total expenditures	2,260,525	82,647	95,255	91,125	4,856	27,280	890	311,413	190,824	178,429
Total support and revenue over expenditures	(24)	(1,381)	(19,198)	44,665	-	-	-	-	(7,406)	(2,869)
Depreciation expense under GAAP	-	-	-	-	-	-	-	-	-	-
Capitalized Assets	-	-	-	-	-	-	-	-	-	-
Other post retirement benefits (OPEB)	-	-	-	-	-	-	-	-	-	-
Transfer in/(out)	-	1,381	19,198	(44,665)	-	-	-	-	7,406	2,869
CHANGE IN NET ASSETS	(24)	-	-	-	-	-	-	-	-	-
Beginning net assets	-	-	-	-	-	-	-	-	-	-
Ending net assets	\$ (24)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PRIDE COMMUNITY SERVICES, INC.
 SCHEDULE OF FEDERAL, STATE, AND OTHER SUPPORT, EXPENDITURES, AND CHANGES IN NET ASSETS (Continued)
 YEAR ENDED DECEMBER 31, 2012

Federal Grantor	State Assistance						Totals		
	Bureau for Children and Families	WVSC Metro Area Agency on Aging	WV Housing Development Fund	Personal Care	LIFE	In-Home		CHDO	Other
Pass-Thru Grantor	CACFP	WVSC Metro Area Agency on Aging	WV Housing Development Fund	Personal Care	LIFE	In-Home	CHDO	Other	Totals
Program Title	CACFP	WVSC Metro Area Agency on Aging	WV Housing Development Fund	Personal Care	LIFE	In-Home	CHDO	Other	Totals
<u>Support and revenue</u>									
Grant revenue	\$ 97,804	\$ -	\$ 228,250	\$ 159,084	\$ 9,171	\$ 25,305	\$ 2,919,251		\$ 2,919,251
ARRA grant revenue	-	-	-	-	-	-	-	-	182,418
In-kind contributions	-	-	-	-	-	-	-	-	439,515
Food reimbursements	223,459	-	-	-	-	-	-	-	282,010
Program income	-	-	-	15,411	-	-	-	-	21,526
Client service revenue	-	467,782	-	-	-	-	-	104,451	572,233
Other income	-	-	-	-	-	-	-	139,700	310,495
Total revenue and support	321,263	467,782	228,250	174,495	9,171	25,305	9,171	269,456	4,727,448
<u>Expenditures</u>									
Salaries and wages	42,069	231,461	54,580	105,813	6,205	34,045	1,608,416		1,608,416
Fringe benefits	21,370	99,898	23,863	44,961	1,837	13,837	695,549		695,549
In-kind labor and expenses	-	-	-	-	-	-	-	-	439,515
Consumable supplies and equipment	4,973	2,803	25,356	2,267	78	86,316	425,695		425,695
Travel	2,482	13,012	3,545	11	-	344	32,676		32,676
Training	954	82	1,663	191	(337)	3,066	39,195		39,195
Repairs and maintenance	767	1,277	7,976	294	33	17,039	129,361		129,361
Contractual and consultants	557	12,257	3,029	33	-	2,621	46,613		46,613
Telephone and utilities	4,006	4,549	19,871	-	-	1,220	123,536		123,536
Operating expenses	3,159	2,457	3,766	649	-	10,618	79,300		79,300
Insurance	3,337	1,175	19,377	-	-	-	96,238		96,238
Occupancy	106	89	905	-	-	5	3,089		3,089
Transportation	453	-	13,183	-	-	1,401	62,816		62,816
Meal costs	223,493	569	33,442	-	-	959	381,879		381,879
Other expenses	2,349	992	3,710	601	61	6,187	22,757		22,757
Subtotal	310,075	370,621	214,266	154,820	7,877	177,658	4,186,635		4,186,635
Allocation of indirect costs	11,188	59,976	13,984	27,482	1,294	8,635	414,485		414,485
Total expenditures	321,263	430,597	228,250	182,302	9,171	186,293	4,601,120		4,601,120
Total support and revenue over expenditures	-	37,185	-	(7,807)	-	83,163	126,328		126,328
Depreciation expense under GAAP	-	-	-	-	-	(138,481)	(138,481)		(138,481)
Capitalized Assets	-	-	-	-	-	177,095	177,095		177,095
Other post retirement benefits (OPEB)	-	-	-	-	-	(150,547)	(150,547)		(150,547)
Transfer in/(out)	-	(37,185)	-	7,807	-	43,189	-		-
CHANGE IN NET ASSETS	-	-	-	-	-	14,419	14,395		14,395
Beginning net assets	-	-	-	-	-	163,949	163,949		163,949
Ending net assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 178,368	\$ 178,344		\$ 178,344

PRIDE COMMUNITY SERVICES, INC.

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SCHEDULE OF GRANT SUPPORT, REVENUE AND EXPENDITURES
 COMPARED TO GRANT BUDGETS (NON-GAAP BASIS)
 COMMUNITY SERVICES BLOCK GRANT - GRANT NUMBER 2011-F-0013
 GRANT PERIOD JANUARY 1, 2011 TO JUNE 30, 2012

	<u>Budget</u>	<u>Actual</u>	(Over) Under <u>Budget</u>
Support and revenue			
Federal revenue	\$ 266,749	\$ 266,749	\$ -
Total support and revenue	<u>266,749</u>	<u>266,749</u>	<u>-</u>
Expenses			
Salaries and wages	120,131	120,131	-
Fringe benefits	49,282	49,281	1
Insurance	9,468	9,468	-
Contractual	10,132	10,132	-
Travel	2,270	3,193	(923)
Training	6,570	5,070	1,500
Repairs and maintenance	4,146	4,089	57
Transportation	-	57	(57)
Operating expenses	9,558	9,477	81
Occupancy	1,100	1,100	-
Consumable supplies	9,900	10,454	(554)
Telephone and utilities	8,562	8,562	-
Other expenses	5,000	5,073	(73)
Indirect costs	<u>30,630</u>	<u>30,662</u>	<u>(32)</u>
Total expenses	<u>266,749</u>	<u>266,749</u>	<u>-</u>
Increase (decrease) in net assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Transfers in (out)		<u>-</u>	
Net assets, December 31, 2012		<u>\$ -</u>	

SCHEDULE OF GRANT SUPPORT, REVENUE AND EXPENDITURES
 COMPARED TO GRANT BUDGETS (NON-GAAP BASIS)
 COMMUNITY SERVICES BLOCK GRANT - GRANT NUMBER 2012-D-a4-b6
 GRANT PERIOD MARCH 1, 2012 TO DECEMBER 31, 2012

	<u>Budget</u>	<u>Actual</u>	(Over) Under <u>Budget</u>
Support and revenue			
Federal revenue	\$ 33,546	\$ 33,546	\$ -
Total support and revenue	<u>33,546</u>	<u>33,546</u>	<u>-</u>
Expenses			
Salaries and wages	500	-	500
Travel	3,055	1,517	1,538
Training	-	875	(875)
Operating expenses	-	23	(23)
Consumable supplies	29,991	31,131	(1,140)
Total expenses	<u>33,546</u>	<u>33,546</u>	<u>-</u>
Increase (decrease) in net assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Transfers in (out)		<u>-</u>	
Net assets, December 31, 2012		<u><u>\$ -</u></u>	

SCHEDULE OF GRANT SUPPORT, REVENUE AND EXPENDITURES
 COMPARED TO GRANT BUDGETS (NON-GAAP BASIS)
 WEATHERIZATION DHHR GRANT - GRANT NUMBER 2011-WX-1011
 GRANT PERIOD OCTOBER 1, 2011 TO SEPTEMBER 30, 2012

	<u>Budget</u>	<u>Actual</u>	(Over) Under <u>Budget</u>
Support and revenue			
Federal revenue	\$ 106,536	\$ 106,536	\$ -
Total support and revenue	<u>106,536</u>	<u>106,536</u>	<u>-</u>
Expenses			
Salaries and wages	27,515	48,162	(20,647)
Fringe benefits	14,512	20,009	(5,497)
Insurance	4,262	7,236	(2,974)
Contractual	-	412	(412)
Travel	-	(291)	291
Training	-	594	(594)
Repairs and maintenance	5,300	3,667	1,633
Transportation	4,000	4,990	(990)
Operating expenses	100	125	(25)
Consumable supplies	42,324	34,405	7,919
Telephone and utilities	-	3,656	(3,656)
Other expenses	-	646	(646)
Indirect costs	<u>8,523</u>	<u>12,321</u>	<u>(3,798)</u>
Total expenses	<u>106,536</u>	<u>135,932</u>	<u>(29,396)</u>
Increase (decrease) in net assets	<u>\$ -</u>	<u>\$ (29,396)</u>	<u>\$ 29,396</u>
Transfers in (out)		<u>29,396</u>	
Net assets, December 31, 2012		<u>\$ -</u>	

PRIDE COMMUNITY SERVICES, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2012

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. Department of Health and Human Services			
Head Start			
Head Start	93.600	N/A	\$ 1,649,391
Passed-through WVSU Metro Area Agency on Aging			
Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation Aging Cluster	93.041	21233	890
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	21236, 21250	41,076
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	21236, 21250	189,644
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043	21236	3,731
National Family Caregiver Support, Title III, Part E	93.052	21236, 21250	23,662
Passed-through WV Governor's Office of Economic Opportunity			
Low-Income Home Energy Assistance CSBG	93.568	2011-WX-1011	105,977
Community Services Block Grant	93.569	2012-0013	264,800
Community Services Block Grant	93.569	2011-0013	13,067
Community Services Block Grant	93.569	2012-D-0002	3,555
Community Services Block Grant	93.569	2012-D-0008	29,991
Passed-through WV Bureau of Senior Services			
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations - Health Benefits/SHIP	93.779	SH21371	1,427
U.S. Department of Energy			
Passed-through WV Governor's Office of Economic Opportunity			
Weatherization Assistance for Low-Income Persons	81.042	2012-WX-1011	32,015
Weatherization Assistance for Low-Income Persons	81.042	2011-WX-1011	7,984
ARRA - Weatherization Assistance for Low-Income Persons	81.042	2011-WX-1011	182,418
U.S. Department of Agriculture, Food and Nutrition Service			
Passed-through WV Department of Education, Office of Child Nutrition			
Child and Adult Food Care Program	10.558	51215, 51315	360,432
Passed-through Logan County Board of Education			
National School Lunch Program	10.555	None provided	19,382
Total Expenditures of Federal Awards			<u>\$ 2,929,442</u>

PRIDE COMMUNITY SERVICES, INC.
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED DECEMBER 31, 2012

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NOTE 1 -- BASIS OF PRESENTATION

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

PRIDE COMMUNITY SERVICES, INC.
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS
YEAR ENDED DECEMBER 31, 2012

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NONE

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

Board of Directors
PRIDE Community Services, Inc.
Logan, West Virginia

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. (PRIDE), which comprise the statement of financial position as of December 31, 2012, and the related statements of activities, and cash flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated July 18, 2013.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered PRIDE's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of PRIDE's internal 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 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 over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control 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.

Compliance and Other Matters

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

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.



Charleston, West Virginia
July 18, 2013

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR
PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY
OMB CIRCULAR A-133

Board of Directors
PRIDE Community Services, Inc.
Logan, West Virginia

Report on Compliance for Each Major Federal Program

We have audited PRIDE Community Services, Inc.'s (PRIDE's) compliance with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of PRIDE's major federal programs for the year ended December 31, 2012. PRIDE's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the 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 each of PRIDE'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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about PRIDE's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, PRIDE complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2012.

Report on Internal Control Over Compliance

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

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.



Charleston, West Virginia
July 18, 2013

PRIDE COMMUNITY SERVICES, INC.
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 YEAR ENDED DECEMBER 31, 2012

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: Unqualified Opinion

Internal control over financial reporting:

Material weakness(es) identified? _____ yes X no

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

Noncompliance material to financial statements noted? _____ yes X no

Federal Awards

Internal control over major programs:

Material weakness(es) identified? _____ yes X no

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

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

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

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
93.600	Head Start
93.569	Community Services Block Grant
10.558	Child and Adult Food Care Program

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

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

PRIDE COMMUNITY SERVICES, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2012

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SECTION II

FINANCIAL STATEMENT

FINDINGS SECTION

NONE

PRIDE COMMUNITY SERVICES, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED DECEMBER 31, 2012

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SECTION III

FEDERAL AWARD FINDINGS
AND QUESTIONED COSTS SECTION

NONE