



Certified Public Accountants, A.C.

**COALFIELD COMMUNITY ACTION
PARTNERSHIP, INC.**

**SINGLE AUDIT
FOR YEARS ENDED APRIL 30, 2022-2021**

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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

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC

TABLE OF CONTENTS

TITLE	PAGE
Independent Auditor's Report	1
Financial Statements:	
Statements of Financial Position.....	4
Statements of Activities.....	5
Statement of Functional Expenses for the Year Ended April 30, 2022.....	6
Statement of Functional Expenses for the Year Ended April 30, 2021.....	7
Statements of Cash Flows	8
Notes to Financial Statements	9
Supplementary Information:	
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.....	23
Notes to the Schedule of Expenditures of Federal Awards	24
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Required by <i>Government Auditing Standards</i>	25
Independent Auditor's Report on Compliance with Requirements Applicable to the Major Federal Program and on Internal Control Over Compliance Required by Uniform Guidance	27
Schedule of Audit Findings	30



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INDEPENDENT AUDITOR'S REPORT

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

To the Board of Directors:

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **Coalfield Community Action Partnership, Inc.** (a nonprofit organization) (CCAP), which comprise the statements of financial position as of April 30, 2022 and 2021, 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 CCAP as of April 30, 2022 and 2021, 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 CCAP 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
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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 CCAP'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 CCAP'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 CCAP'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 17-24 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 November 21, 2022 on our consideration of CCAP's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. 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 CCAP's internal control over financial reporting and compliance.



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

November 21, 2022

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
STATEMENTS OF FINANCIAL POSITION
APRIL 30, 2022 AND 2021

ASSETS

	2022	2021
CURRENT ASSETS:		
Cash and Cash Equivalents	\$ 1,110,240	\$ 1,277,982
Grants Receivable	1,288,627	946,718
Total Current Assets	2,398,867	2,224,700
 PROPERTY AND EQUIPMENT:		
Property and Equipment - (Net)	3,097,337	3,298,473
Total Property and Equipment	3,097,337	3,298,473
 TOTAL ASSETS	\$ 5,496,204	\$ 5,523,173

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES:

Accounts Payable	\$ 245,328	\$ 558,167
Accrued Salaries and Benefits	166,274	159,883
Accrued Retirement Payable	6,471	6,705
Accrued Annual Leave	104,634	101,886
Refundable Advances	39,006	17,912
Total Current Liabilities	561,713	844,553

TOTAL LIABILITIES

	561,713	844,553
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NET ASSETS:

Without Donor Restrictions	4,934,491	4,678,620
Total Net Assets Without Donor Restriction	4,934,491	4,678,620

TOTAL LIABILITIES AND NET ASSETS

	\$ 5,496,204	\$ 5,523,173
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The notes to the financial statements are an integral part of this statement.

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
STATEMENTS OF ACTIVITIES
YEARS ENDED APRIL 30, 2022 AND 2021

	2022	2021
Changes in Net Assets		
Support and Revenue		
Federal Direct and Pass-Through Grant Revenue	\$ 8,148,667	\$ 7,562,796
State Grant Revenue	2,450,210	2,665,059
Donated Services, Use of Facilities, and Other	1,763,070	2,136,389
Food Reimbursements	117,404	89,212
Program Income	21,868	49,941
Other Income	39,277	148,277
Total Support and Revenue	12,540,496	12,651,674
Expenses		
Program Services	11,246,739	10,958,535
Management & General	1,037,886	783,385
Total Expenditures	12,284,625	11,741,920
CHANGE IN NET ASSETS WITHOUT DONOR RESTRICTION	255,871	909,754
Net Assets, Beginning of Year	4,678,620	3,768,866
Net Assets, End of Year	\$ 4,934,491	\$ 4,678,620

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

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED APRIL 30, 2022

PROGRAM EXPENSES

	Head Start Program	Weatherization Program	Title III Programs	CSBG Program	Personal Care Programs	Other Programs	Total Program Expenses	Management & General	Total
Salaries and Wages	\$ 2,841,109	\$ 542,335	\$ 116,203	\$ 88,940	\$ 619,720	\$ 422,503	\$ 4,630,810	\$ 60,819	\$ 4,691,629
Fringe Benefits	1,008,038	236,258	38,212	38,554	165,184	99,639	1,585,885	10,409	1,596,294
In-Kind Expenses	1,743,083	-	19,987	-	-	-	1,763,070	-	1,763,070
Consumable Supplies	259,864	178,137	22,350	4,032	10,711	14,938	490,032	8,671	498,703
Travel	40,367	97	772	643	26,809	26,758	95,446	505	95,951
Training	100,735	1,448	-	8,000	802	14,841	125,826	211	126,037
Vehicles and Equipment	41,964	88,467	-	3,185	4,086	3,178	140,880	-	140,880
Repairs and Maintenance	303,223	10,674	13,724	6,501	-	28,776	362,898	-	362,898
Contractual Services	18,159	587,900	404	2,850	99	-	609,412	40	609,452
Telephone and Utilities	135,818	15,565	21,910	10,117	1,668	47,458	232,536	(70)	232,466
Operating Expenses	51,455	18,791	3,150	159,416	8,907	75,938	317,657	10,662	328,319
Insurance	47,712	24,727	17,326	1,830	1,291	126	93,012	41	93,053
Occupancy	33,364	22,955	3,713	10,802	1,613	24,757	97,204	345	97,549
Transportation	36,821	23,310	5,662	1,712	-	55	67,560	153	67,713
Meals	146,017	-	176,649	-	-	75	322,741	26,317	349,058
Indirect Costs	-	-	-	-	-	-	-	793,649	793,649
Other Expenses	24,126	1,356	1,594	6,021	2,681	6,463	42,241	28,192	70,433
Depreciation Expense	222,577	34,142	-	1,193	-	11,617	269,529	97,942	367,471
	<u>\$ 7,054,432</u>	<u>\$ 1,786,162</u>	<u>\$ 441,656</u>	<u>\$ 343,796</u>	<u>\$ 843,571</u>	<u>\$ 777,122</u>	<u>\$ 11,246,739</u>	<u>\$ 1,037,886</u>	<u>\$ 12,284,625</u>

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

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED APRIL 30, 2021

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

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

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
STATEMENTS OF CASH FLOWS
YEARS ENDED APRIL 30, 2022 AND 2021

	<u>2022</u>	<u>2021</u>
Cash Flows from Operating Activities:		
Change in Net Assets	\$ 255,871	\$ 909,754
Adjustments to Reconcile Change in Net Assets to Net Cash Provided (Used) by Operating Activities		
Depreciation	367,471	299,215
(Gain) Loss on Disposal of Assets	-	2,429
(Increase) Decrease in Operating Assets		
Grants Receivable	(341,909)	(313,374)
Prepaid Expenses	-	13,945
Increase (Decrease) in Operating Liabilities:		
Accounts Payable	(312,839)	360,644
Accrued Salaries and Benefits	6,391	(53,211)
Accrued Retirement Payable	(234)	(15,436)
Accrued Annual Leave	2,748	(13,516)
Refundable Advances	21,094	(96,211)
Net Cash Provided by (Used in) Operating Activities	<u>(1,407)</u>	<u>1,094,239</u>
Cash Flows from Investing Activities:		
Purchase of Property and Equipment	<u>(166,335)</u>	<u>(348,564)</u>
Net Cash Provided (Used) by Investing Activities	<u>(166,335)</u>	<u>(348,564)</u>
Cash Flows from Financing Activities:		
Payments on Long-Term Debt	<u>-</u>	<u>(431,670)</u>
Total Noncurrent Liabilities	<u>-</u>	<u>(431,670)</u>
Net Increase (Decrease in) Cash and Cash Equivalents	(167,742)	314,005
Cash and Cash Equivalents, Beginning of Year	<u>1,277,982</u>	<u>963,977</u>
Cash and Cash Equivalents, End of Year	<u>\$ 1,110,240</u>	<u>\$ 1,277,982</u>

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

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED APRIL 30, 2022 AND 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Nature of Operations

Coalfield Community Action Partnership, Inc. (CCAP) is a nonprofit community action agency located in Williamson, West Virginia created to provide services to low-income individuals, families and the elderly primarily in Mingo and surrounding counties in West Virginia. During the fiscal years ended April 30, 2022 and 2021, CCAP was also responsible for the Head Start Program in Mingo and McDowell Counties, West Virginia as well as the Weatherization Programs in Boone, Clay, Kanawha, and Mingo Counties, and the Senior Programs in Mingo County. Additionally, CCAP was responsible for the Title III Nutrition and In-Home Care Programs in Southern Wayne County. CCAP is funded primarily through grants and other agreements with the federal and state government.

B. Accounting Basis

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

C. Basis of Presentation

CCAP has adopted Financial Accounting Standards Board Accounting Standards Codification (ASC) No. 958-210, Presentation of Financial Statements. Under ASC 958-210, the CCAP is required to report information regarding its financial position and activities according to two classes of net assets: net assets without donor restriction and net assets with donor restriction.

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

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

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

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

D. Net Assets Without Donor Restriction

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

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED APRIL 30, 2022 AND 2021

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

E. Estimates

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

F. Cash and Cash Equivalents

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

G. Accounts Receivable

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

H. Inventory

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

I. Property and Equipment

Property and equipment with a cost of \$1,000 or more are capitalized at cost and depreciated over the estimated useful lives of the assets. Useful lives are 5 to 7 years for office equipment and vehicles, and 7 to 39 years for land improvements, buildings, and building renovations. Contributed assets are recorded at estimated fair value at date of donation.

J. Operating Income

Operating income includes all support and revenue less operating expenses.

K. Revenue and Expense Recognition

Contributions and grants with donor-imposed restrictions that also have conditions are reported as revenue when qualifying expenses have been incurred or other conditions have been met. Cash received but not yet expended for these conditional grants is recorded as refundable advances. Use of this cash is restricted to the purposes of the grant contribution. Grants and contributions without donor restrictions are recorded as revenue in the period received.

L. Contributed Services and Space

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

**COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED APRIL 30, 2022 AND 2021**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

M. Contributions

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

N. Tax Status

CCAP is a nonprofit corporation classified under Section 501(c)(3) of the Internal Revenue Code and is exempt from income taxes derived from its nonprofit activities. For the year ended April 30, 2021, management believes that CCAP has no material uncertain tax positions to be accounted for in the financial statements. As of April 30, 2022, tax years ending on or after April 30, 2019 remain subject to examination.

O. Advertising Costs

Advertising costs are expensed as incurred. Total advertising costs for the years ended April 30, 2022 and 2021 were \$8,987 and \$6,394, respectively.

2. CASH AND CASH EQUIVALENTS

Federal Deposit Insurance Corporation (FDIC) coverage is \$250,000 for accounts. CCAP maintains the cash balance in their account above this amount; however, CCAP obtains collateral from the bank to secure their deposits. The balance in CCAP's accounts at April 30, 2022 was fully FDIC insured or collateralized.

3. LIQUIDITY AND AVAILABILITY OF RESOURCES

The following reflects CCAP's financial assets as of April 30, 2022, reduced by amounts not available for general use because of contractual restrictions within one year of the date of the statement of financial position. Amounts not available include amounts set aside for accrued leave.

Financial assets, at year end:	<u>2022</u>	<u>2021</u>
Cash and cash equivalents	\$ 1,110,240	\$ 1,277,982
Grants receivable	<u>1,288,627</u>	<u>946,718</u>
Financial assets available within one year to meet cash needs for general expenditures within one year	<u>\$ 2,398,867</u>	<u>\$ 2,224,700</u>

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

**COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED APRIL 30, 2022 AND 2021**

4. PROPERTY AND EQUIPMENT

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

	<u>2022</u>	<u>2021</u>
Land	\$ 187,115	\$ 187,115
Land Improvements	261,146	252,436
Buildings	2,719,676	2,675,898
Vehicles & Equipment	3,403,924	3,305,078
	<u>6,571,861</u>	<u>6,420,527</u>
Less Accumulated Depreciation	<u>(3,474,524)</u>	<u>(3,122,053)</u>
Property and Equipment (Net)	<u>\$ 3,097,337</u>	<u>\$ 3,298,474</u>

Depreciation expense for the current year is \$367,471 and \$299,215 for 2021.

5. REFUNDABLE ADVANCES

Refundable advances, which consist of grant funds received by CCAP but not yet expended for qualifying expenses, is comprised of the following at April 30, 2022 and 2021:

<u>Description</u>	<u>2022</u>	<u>2021</u>
Maternal, infant, and early childhood home visiting program	\$ 163	\$ 12,135
Weatherization assistance program	38,769	1,038
Support services for veteran families	-	396
In-home care	74	3,623
Total	<u>\$ 39,006</u>	<u>\$ 17,192</u>

6. CONCENTRATIONS OF CREDIT RISK

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

7. RETIREMENT PLANS

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

**COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED APRIL 30, 2022 AND 2021**

7. RETIREMENT PLANS (CONTINUED)

West Virginia Retiree Health Benefits Trust Fund - Partnership participates in the West Virginia Retiree Health Benefits Trust Fund (RHBT) to provide certain other post employment benefits (OPEB). RHBT is a cost sharing, multiple-employer defined benefits post-employment healthcare plan administered by the West Virginia Public Employees Insurance Agency (PEIA). RHBT provides medical benefits to eligible retired employees of participating employers. Eligibility is primarily established through participation in certain defined benefit plans. RHBT issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to: West Virginia Retiree Health Benefits Trust (RHBT), 601 57th Street, SE, Suite 2, Charleston, WV 25304-2345 or <https://peia.wv.gov>.

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

Pension Fund	Total Plan Assets (in thousands)	Accumulated Benefit Obligation (in thousands)	Percentage Funded	Paid Contributions of CCAP		
				2022	2021	2020
PERS	\$ 6,792,291	\$ 7,237,396	93.9%	\$ 295,629	\$ 288,531	\$ 299,939
RHBT	\$ 1,224,642	\$ 1,666,334	73.5%	\$ 158,080	\$ 169,680	\$ 171,774

RHBT/OPEB Liability - All retired employees are eligible to obtain health insurance coverage through PEIA with the retired employee's premium contribution established by the Finance Board. The Finance Board has allowed retirees to obtain health insurance coverage at essentially the same premium rate as active employees with the difference between the retirees' premium contributions and the cost of providing health care to retirees subsidized by the State. It is this subsidy that has created the major portion of the OPEB unfunded accumulated benefit obligation.

Following is a summary of OPEB expense included as part of fringe benefits in the statements of activities for the years ended April 30, 2022 and 2021:

	<u>2022</u>	<u>2021</u>
Current "pay as you go" amount	<u>\$ 158,080</u>	<u>\$ 169,680</u>

As of the year ended April 30, 2021 there was one retiree receiving these benefits. At April 30, 2021, the unfunded accumulated benefit obligation allocated by RHBT to CCAP was \$387,744. Since all unpaid prior ARC billings have been withdrawn/forgiven, and it is not considered probable that CCAP will withdraw from the plan and be required to make any payments in excess of the "pay as you go" amounts for their allocated portion of the unfunded accumulated benefit obligation, this amount is not required to be recorded as a liability by CCAP.

The West Virginia Legislature has passed legislation to provide alternate funding sources for the RHBT/OPEB unfunded accumulated benefit obligation. In addition, the PEIA Finance Board imposed limits on the retiree subsidy currently provided for PEIA premiums for retirees. Future increases in the subsidy will be limited to no more than 3% per year. These actions are expected to ultimately fund the full accumulated benefit obligation.

Other - CCAP also sponsors a defined contribution pension plan for those employees who are not eligible to participate in the West Virginia Public Employees Retirement System. Contributions to the plan for 2021 and 2020 were \$8,338 and \$8,810, respectively.

**COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED APRIL 30, 2022 AND 2021**

8. DONATED SERVICES, USE OF FACILITIES AND OTHER

During the fiscal years ended April 30, 2022 and 2021, CCAP received donated services from unpaid volunteers, the use of various facilities without charge and other donated items. Such amounts have been recorded as revenue and expenses or capitalized assets by the following programs in the accompanying financial statements.

As required by the grant contract, such amounts have been recorded as revenue and expense by these programs in the accompanying April 30, 2022 and 2021 financial statements.

2022			
Program	Volunteer Labor	Other	Total
Head Start	\$ 418,184	\$ 1,324,899	\$ 1,743,083
Title III	19,987	-	19,987
Total	\$ 438,171	\$ 1,324,899	\$ 1,763,070

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

9. CONTINGENCIES

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

10. OPERATING LEASES

CCAP leases various facilities for its Head Start and Senior programs under operating leases expiring in various years through 2028. Total rent expense charged to operations during the fiscal years ended April 30, 2022 and 2021 was \$40,640 and \$48,340, respectively. As of April 30, 2022, the future annual rental commitments are as follows:

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEARS ENDED APRIL 30, 2022 AND 2021

10. OPERATING LEASES (CONTINUED)

<u>Year Ended April 30</u>	<u>Amount</u>
2023	\$ 33,840
2024	12,592
2025	6,292
2026	5,292
2027	5,292
	<u>\$ 63,308</u>

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

12. EVALUATION OF SUBSEQUENT EVENTS

The CCAP evaluated subsequent events and transactions that occurred after the date of the statement of net position up to the date that the financial statements were issued. 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

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
 SCHEDULE OF FEDERAL, STATE, AND OTHER SUPPORT, EXPENDITURES, AND CHANGES IN NET ASSETS
 YEAR ENDED APRIL 30, 2022

Federal Grantor	Department of Health and Human Services										Department of Energy	N/A	N/A	
								West Virginia Department of Health and Human Resources		West Virginia Development Office				
State Grantor	N/A	West Virginia Bureau of Senior Services												
Pass-Thru Grantor	N/A	WVSC Metro Area Agency on Aging					N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Program Title	Head Start/ USDA	Title IIIB Senior Citizens	Title IIIC-1 Nutrition Services	Title IIIC-2 Nutrition Services	Title IIID Preventative Health	Title IIIE Caregiver	SHIP	MIECHV	CSBG	DHHR Weatherization	DOE Weatherization	Weatherization APCO DSM	Weatherization ERRP	
Support and revenue														
Federal, Including Pass-Through	\$ 5,469,207	\$ 35,684	\$ 7,035	\$ 291,057	\$ 7,967	\$ 8,426	\$ 13,013	\$ 123,587	\$ 357,405	\$ 640,411	\$ 380,000	\$ -	\$ 637,751	
State, Including Pass-Through	-	64,603	15,652	126,392	321	394	-	-	-	-	-	186,996	-	
Donated Services, Use of Facilities, and Other	1,743,083	5,293	1,312	7,764	1,522	4,096	-	-	-	-	-	-	-	
Food Reimbursements	101,515	-	-	-	-	-	-	-	-	-	-	-	-	
Program Income	-	-	-	50	-	-	-	-	-	-	-	-	-	
Loan Forgiveness	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other Income	-	-	5,000	-	-	-	-	1,100	-	-	-	-	-	
Total Support and Revenue	<u>7,313,805</u>	<u>105,580</u>	<u>28,999</u>	<u>425,263</u>	<u>9,810</u>	<u>12,916</u>	<u>13,013</u>	<u>124,687</u>	<u>357,405</u>	<u>640,411</u>	<u>380,000</u>	<u>186,996</u>	<u>637,751</u>	
Expenditures														
Salaries and Wages	2,841,109	40,060	40,790	25,142	3,960	6,251	4,837	116,297	88,940	167,962	222,962	118,315	33,096	
Fringe Benefits	1,008,038	21,828	8,594	5,330	1,017	1,443	865	23,072	38,554	167,945	40,577	21,764	5,972	
Donated Services, Use of Facilities, and Other	1,743,083	5,293	1,312	7,764	1,522	4,096	-	-	-	-	-	-	-	
Consumable Supplies	259,864	12	18,117	2,402	1,819	-	-	4,459	4,032	113,500	54,637	10,000	-	
Travel	40,367	-	362	410	-	-	-	4,831	643	97	-	-	-	
Training	100,735	-	-	-	-	-	-	6,995	8,000	-	1,448	-	-	
Vehicles and Equipment	41,964	-	-	-	-	-	-	335	3,185	50,647	-	-	37,820	
Repairs and Maintenance	303,223	-	8,804	4,920	-	-	-	353	6,501	9,430	-	-	1,244	
Contractual and Consultants	18,159	-	404	-	-	-	-	-	2,850	29,894	6,374	-	551,632	
Telephone and Utilities	135,818	-	5,487	16,423	-	-	-	751	10,117	10,262	5,303	-	-	
Operating Expenses	51,455	-	180	1,053	1,917	-	-	1,557	159,416	5,671	-	-	-	
Insurance	47,712	-	12,926	4,400	-	-	-	70	1,830	14,705	8,922	-	1,100	
Occupancy	33,364	-	2,100	1,613	-	-	-	585	10,802	2,075	17,000	3,880	-	
Transportation	36,821	-	1,836	3,826	-	-	-	54	1,712	18,935	2,901	-	1,474	
Meal Costs	146,017	-	110,436	66,213	-	-	-	74	-	-	-	-	-	
Other Expenses	24,126	-	941	653	-	-	-	1,305	6,021	1,246	-	3	107	
Subtotal	6,831,855	67,193	212,289	140,149	10,235	11,790	5,702	160,738	342,603	592,369	360,124	167,082	632,445	
Allocation of Indirect Costs	481,948	6,738	6,946	4,250	702	1,055	797	20,206	15,129	46,662	20,010	16,573	5,472	
Direct Allocation of Depreciation	222,577	-	-	-	-	-	-	-	1,193	34,142	-	-	-	
Total Expenditures	<u>7,536,380</u>	<u>73,931</u>	<u>219,235</u>	<u>144,399</u>	<u>10,937</u>	<u>12,845</u>	<u>6,499</u>	<u>180,944</u>	<u>358,925</u>	<u>673,173</u>	<u>380,134</u>	<u>183,655</u>	<u>637,917</u>	
Total Support and Revenue Over Expenditures	(222,575)	31,649	(190,236)	280,864	(1,127)	71	6,514	(56,257)	(1,520)	(32,762)	(134)	3,341	(166)	
Depreciation Expense Under GAAP	-	-	-	-	-	-	-	-	-	-	-	-	-	
Purchased Capitalized Assets	-	-	-	-	-	-	-	-	-	-	-	-	-	
CHANGE IN NET ASSETS	<u>\$ (222,575)</u>	<u>\$ 31,649</u>	<u>\$ (190,236)</u>	<u>\$ 280,864</u>	<u>\$ (1,127)</u>	<u>\$ 71</u>	<u>\$ 6,514</u>	<u>\$ (56,257)</u>	<u>\$ (1,520)</u>	<u>\$ (32,762)</u>	<u>\$ (134)</u>	<u>\$ 3,341</u>	<u>(166)</u>	

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
SCHEDULE OF FEDERAL, STATE, AND OTHER SUPPORT, EXPENDITURES, AND CHANGES IN NET ASSETS (CONTINUED)
YEAR ENDED APRIL 30, 2022

Federal Grantor	N/A				Department of Veteran Affairs	N/A			
State Grantor	West Virginia Bureau of Senior Services				N/A	N/A			
Pass-Thru Grantor	WVSC Metro Area Agency on Aging				N/A	WV Community Action Partnerships			
Program Title	LIFE	In-Home Services	Respite	Lighthouse	SSVF	Board of Education	Medicaid	Other	Totals
<u>Support and Revenue</u>									
Federal, Including Pass-Through	\$ -	\$ -	\$ -	\$ -	\$ 177,124	\$ -	\$ -	\$ -	\$ 8,148,667
State, Including Pass-Through	219,481	-	71,948	128,764	-	411,077	1,170,691	53,891	2,450,210
Donated Services, Use of Facilities, and Other	-	-	-	-	-	-	-	-	1,763,070
Food Reimbursements	-	-	-	-	-	-	-	15,889	117,404
Program Income	-	20,428	-	-	-	-	-	1,390	21,868
Other Income	-	-	-	-	-	32,316	-	861	39,277
Total Support and Revenue	<u>219,481</u>	<u>20,428</u>	<u>71,948</u>	<u>128,764</u>	<u>177,124</u>	<u>443,393</u>	<u>1,170,691</u>	<u>72,031</u>	<u>12,540,496</u>
<u>Expenditures</u>									
Salaries and Wages	95,056	17,460	42,556	76,647	69,651	-	619,720	60,819	4,691,630
Fringe Benefits	20,773	4,217	10,286	18,983	21,444	-	165,184	10,409	1,596,295
Donated Services, Use of Facilities, and Other	-	-	-	-	-	-	-	-	1,763,070
Consumable Supplies	5,650	-	-	-	1,910	2,918	10,711	8,671	498,702
Travel	170	-	439	13,731	6,637	950	26,809	505	95,951
Training	409	-	-	-	-	7,437	802	211	126,037
Vehicles and Equipment	1,322	-	-	-	335	1,186	4,086	-	140,880
Repairs and Maintenance	5,837	-	-	-	-	22,586	-	-	362,898
Contractual and Consultants	-	-	-	-	-	-	100	40	609,453
Telephone and Utilities	40,083	-	-	-	1,773	4,851	1,667	(70)	232,465
Operating Expenses	298	-	35	261	60,602	13,186	8,907	10,662	328,320
Insurance	-	-	-	-	56	-	1,291	41	93,053
Occupancy	19,300	-	-	-	471	4,400	1,613	345	97,548
Transportation	-	-	-	-	-	-	-	153	67,712
Meal Costs	-	-	-	-	-	1	-	26,317	349,058
Other Expenses	3,046	-	170	-	137	1,805	2,681	28,192	70,433
Subtotal	<u>191,944</u>	<u>21,677</u>	<u>53,486</u>	<u>109,622</u>	<u>163,016</u>	<u>59,320</u>	<u>843,571</u>	<u>146,295</u>	<u>11,123,505</u>
Allocation of Indirect Costs	15,919	2,971	7,250	13,049	12,050	-	105,589	10,333	793,649
Direct Allocation of Depreciation	176	-	-	-	-	-	-	(258,088)	-
Total Expenditures	<u>208,039</u>	<u>24,648</u>	<u>60,736</u>	<u>122,671</u>	<u>175,066</u>	<u>59,320</u>	<u>949,160</u>	<u>(101,460)</u>	<u>11,917,154</u>
Total Support and Revenue Over Expenditures	11,442	(4,220)	11,212	6,093	2,058	384,073	221,531	173,491	623,342
Depreciation Expense Under GAAP	-	-	-	-	-	-	-	(367,471)	(367,471)
Purchased Capitalized Assets	-	-	-	-	-	-	-	166,335	166,335
CHANGE IN NET ASSETS	<u>\$ 11,442</u>	<u>\$ (4,220)</u>	<u>\$ 11,212</u>	<u>\$ 6,093</u>	<u>\$ 2,058</u>	<u>\$ 384,073</u>	<u>\$ 221,531</u>	<u>\$ (193,980)</u>	<u>\$ 255,871</u>

**COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
SCHEDULE OF GRANT SUPPORT, REVENUE, AND EXPENDITURES
COMPARED TO GRANT BUDGETS (NON-GAAP BASIS)
OLDER AMERICANS ACT - TITLE III-B, III-D, AND III-E
GRANT PERIOD OCTOBER 1, 2021 - SEPTEMBER 30, 2022**

	Budget	Actual	(Over) Under Budget
Support and Revenue			
Federal/Pass-Through Grant Revenue	\$ 54,194	\$ 54,194	\$ -
State Grant Revenue	44,399	44,399	-
In-Kind Contributions	4,163	4,163	-
Total Support and Revenue	<u>102,756</u>	<u>102,756</u>	<u>-</u>
Expenses			
Salaries and Wages	62,747	62,747	-
Fringe Benefits	23,619	23,619	-
Consumable Supplies	76	76	-
In-Kind Expenses	4,163	4,163	-
Indirect Costs	10,701	10,701	-
Other Expenses	1,450	1,450	-
Total Expenses	<u>102,756</u>	<u>102,756</u>	<u>-</u>
Increase (Decrease) in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
SCHEDULE OF GRANT SUPPORT, REVENUE, AND EXPENDITURES
COMPARED TO GRANT BUDGETS (NON-GAAP BASIS)
LIGHTHOUSE IN-HOME CARE
GRANT PERIOD JULY 1, 2021 - JUNE 30, 2022

	<u>Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>
Support and Revenue			
State Grant Revenue	\$ 155,351	\$ 155,351	\$ -
Total Support and Revenue	<u>155,351</u>	<u>155,351</u>	<u>-</u>
Expenses			
Salaries and Wages	96,992	96,992	-
Fringe Benefits	23,283	23,283	-
Travel	10,410	10,410	-
Indirect Costs	16,782	16,782	-
Other Expenses	7,884	7,884	-
Total Expenses	<u>155,351</u>	<u>155,351</u>	<u>-</u>
Increase (Decrease) in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
SCHEDULE OF GRANT SUPPORT, REVENUE, AND EXPENDITURES
COMPARED TO GRANT BUDGETS (NON-GAAP BASIS)
ALZHEIMER'S RESPITE CARE - FAIR
GRANT PERIOD JULY 1, 2021 - JUNE 30, 2022**

	<u>Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>
Support and Revenue			
State Grant Revenue	\$ 47,079	\$ 47,079	\$ -
Total Support and Revenue	<u>47,079</u>	<u>47,079</u>	<u>-</u>
Expenses			
Salaries and Wages	29,471	29,471	-
Fringe Benefits	7,411	7,411	-
Travel	16	16	-
Indirect Costs	5,085	5,085	-
Other Expenses	5,096	5,096	-
Total Expenses	<u>47,079</u>	<u>47,079</u>	<u>-</u>
Increase (Decrease) in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
SCHEDULE OF GRANT SUPPORT, REVENUE, AND EXPENDITURES
COMPARED TO GRANT BUDGETS (NON-GAAP BASIS)
LEGISLATIVE INITIATIVES FOR THE ELDERLY (LIFE)
GRANT PERIOD JULY 1, 2021 - JUNE 30, 2022

	<u>Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>
Support and Revenue			
State Grant Revenue	\$ 208,154	\$ 208,154	\$ -
Total Support and Revenue	<u>208,154</u>	<u>208,154</u>	<u>-</u>
Expenses			
Salaries and Wages	95,589	95,589	-
Fringe Benefits	26,608	26,608	-
Consumable Supplies	2,993	2,993	-
Travel	389	389	-
Equipment	1,391	1,391	-
Contractual	90	90	-
Indirect Costs	16,513	16,513	-
Other Expenses	64,581	64,581	-
Total Expenses	<u>208,154</u>	<u>208,154</u>	<u>-</u>
Increase (Decrease) in Net Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED APRIL 30, 2022**

<u>Federal Grantor\Pass Through Grantor\Program Title</u>	<u>Federal ALN Number</u>	<u>Pass Thru Entity Identifying Number</u>	<u>Federal Expenditures</u>
<u>U.S. DEPARTMENT OF AGRICULTURE:</u>			
<i>Passed - Through West Virginia Department of Education, Office of Child Nutrition:</i>			
Child and Adult Food Care Program	10.558	N/A	\$ 91,028
Child and Adult Food Care Program - COVID	10.558	N/A	10,486
Total Child and Adult Food Care Program			<u>101,514</u>
Total U.S. Department of Agriculture			<u>101,514</u>
<u>U.S. DEPARTMENT OF VETERANS AFFAIRS:</u>			
<i>Passed - Through West Virginia Community Action Partnerships, Inc.</i>			
VA Support Services for Veteran Families Program	64.033	N/A	174,897
Total VA Support Services for Veteran Families Program			<u>174,897</u>
Total U.S. Department of Veterans Affairs			<u>174,897</u>
<u>U.S. DEPARTMENT OF ENERGY :</u>			
<i>Passed - Through West Virginia Office of Economic Opportunity</i>			
Weatherization Assistance for Low-Income Persons	81.042	DOEWX2002	7,608
Weatherization Assistance for Low-Income Persons	81.042	DOEWX2102	375,614
Total U.S. Department of Energy			<u>383,222</u>
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES:</u>			
<i>Passed - Through WVSC Area Agency on Aging:</i>			
Aging Cluster			
Special Programs for the Aging - Title III, Part B Grants for Supportive Services and Senior Centers	93.044	T3B21036	4,584
Special Programs for the Aging - Title III, Part C Nutrition Services	93.045	T3C21136	192,193
Special Programs for the Aging - Title III, Part C Nutrition Services	93.045	T3C22236	74,842
Total Special Programs for the Aging - Title III, Part C Nutrition Services			<u>267,035</u>
Total Aging Cluster			<u>271,619</u>
Special Programs for the Aging - Title III, Part D Disease Prevention and Health Promotion Services	93.043	T3D21036	6,303
Special Programs for the Aging - Title III, Part D Disease Prevention and Health Promotion Services	93.043	T3D22036	1,664
Total Special Programs for the Aging - Title III, Part D Disease Prevention and Health Promotion Services			<u>7,967</u>
National Family Caregiver Support, Title III, Part E	93.052	T3E21036	7,466
National Family Caregiver Support, Title III, Part E	93.052	T3E22036	959
Total National Family Caregiver Support, Title III, Part E			<u>8,425</u>
<i>Passed - Through West Virginia Office of Economic Opportunity</i>			
Low-Income Home Energy Assistance	93.568	DHHRWX2102	280,175
Low-Income Home Energy Assistance	93.568	DHHRWX2202	354,087
Low-Income Home Energy Assistance	93.568	21ERRP-F03	193,685
Low-Income Home Energy Assistance	93.568	22ERRP-F03	444,231
Total Low-Income Home Energy Assistance			<u>1,272,178</u>
Community Services Block Grant	93.569	21CSBG-F03	207,913
Community Services Block Grant	93.569	22CSBG-F03	63,757
Community Services Block Grant	93.569	21CSBG-DT03	6,374
Community Services Block Grant	93.569	22CSBG-DT03	2,722
Total Community Services Block Grant			<u>280,766</u>
<i>Direct Program:</i>			
Head Start	93.600	03CH011474	5,094,069
Head Start -CRRSA	93.600	03HE000116	152,130
Head Start - ARPA	93.600	03HE000116	223,008
Total Head Start			<u>5,469,207</u>
<i>Passed - Through West Virginia Bureau of Senior Services</i>			
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	N/A	6,498
<i>Passed - Through West Virginia Department of Health and Human Resources</i>			
Maternal, Infant, and Early Childhood Home Visiting Grant	93.870	G210478	97,505
Maternal, Infant, and Early Childhood Home Visiting Program	93.870	G220654	83,437
Total Maternal, Infant, and Early Childhood Home Visiting Program			<u>180,942</u>
Total U.S. Department of Health and Human Services			<u>\$ 7,497,602</u>
Total Expenditures of Federal Awards			<u>\$ 8,157,235</u>

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

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED APRIL 30, 2022

1. BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) includes the federal award activity of **Coalfield Community Action Partnership, Inc.** (CCAP) under programs of the federal government for the year ended April 30, 2022. The information on this Schedule is prepared in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of CCAP, it is not intended to and does not present the financial position, changes in net position, or cash flows of CCAP.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

3. MATCHING REQUIREMENTS

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

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

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

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 **Coalfield Community Action Partnership, Inc.** (a nonprofit organization), (CCAP), which comprise the statement of financial position as of April 30, 2022, 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 November 21, 2022.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered CCAP's internal control over financial reporting (internal control) 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 CCAP's internal control. Accordingly, we do not express an opinion on the effectiveness of CCAP's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, 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 CCAP'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 CCAP's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering CCAP's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



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

November 21, 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**

Coalfield Community Action, Inc.
1626 W 3rd Ave
Williamson, WV 25661

To the Board of Directors:

Opinion on the Major Federal Program

We have audited **Coalfield Community Action Partnership, Inc.**, (a nonprofit organization), (CCAP) 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 CCAP's major federal program for the year ended April 30, 2022. CCAP's major federal program is identified in the *Summary of Auditor's Results* of the accompanying Schedule of Audit Findings.

In our opinion, CCAP 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 April 30, 2022.

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 CCAP 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 CCAP's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

CCAP'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 CCAP's federal programs.

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 CCAP'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 CCAP'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 CCAP'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 CCAP'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 CCAP'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

November 21, 2022

**COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
SCHEDULE OF AUDIT FINDINGS
2 CFR § 200.515
FOR THE YEAR ENDED APRIL 30, 2022**

1. SUMMARY OF AUDITOR'S RESULTS

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

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

None

3. FINDINGS FOR FEDERAL AWARDS

None