

**COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
(A NON-PROFIT ORGANIZATION)**

**FINANCIAL STATEMENTS WITH
ADDITIONAL INFORMATION**

YEAR ENDED APRIL 30, 2009

WITH INDEPENDENT AUDITOR'S REPORTS

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
FINANCIAL STATEMENTS WITH ADDITIONAL INFORMATION
YEAR ENDED APRIL 30, 2009

TABLE OF CONTENTS

	<u>Page</u>
Independent Auditor's Report	1 - 2
FINANCIAL STATEMENTS	
Statement of Financial Position	3
Statement of Activities	4 - 5
Statement of Cash Flows	6
Notes to Financial Statements	7 - 14
ADDITIONAL INFORMATION	
Schedule of Support and Revenue, Expenses and Changes in Net Assets	15 - 19
Schedule of Grant Support, Revenue and Expenses Compared to Grant Budgets (Non-GAAP Basis)	
Head Start	20
Community Services Block Grant	21 - 22
Weatherization Program	23
Older Americans Act - Title III-B, III-D and III-E	24
Elder Abuse	25
Emergency Food and Shelter	26
Legislative Initiatives for the Elderly - LIFE	27
Health Benefits/SHIP	28

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
FINANCIAL STATEMENTS WITH ADDITIONAL INFORMATION
YEAR ENDED APRIL 30, 2009

TABLE OF CONTENTS

	<u>Page</u>
ADDITIONAL INFORMATION (CONTINUED)	
Schedule of Expenditures of federal and state awards	29 - 34
Notes to Schedule of Expenditures of Federal and State Awards	35
INDEPENDENT AUDITOR'S REPORTS ON INTERNAL CONTROL AND ON COMPLIANCE	
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 <i>Government Auditing Standards</i>	36 - 37
Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133	38 - 39
SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS	40
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	41 - 43
CORRECTIVE ACTION PLAN	44

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INDEPENDENT AUDITOR'S REPORT

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

We have audited the accompanying statement of financial position of Coalfield Community Action Partnership, Inc. (a non-profit organization), as of April 30, 2009, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As more fully described in Note 1 to the financial statements, property and equipment purchases have been charged to expense in the accompanying financial statements. In our opinion, purchases of property and equipment should be capitalized and depreciated over their estimated useful lives to conform with accounting principles generally accepted in the United States of America. The effects on the financial statements of the preceding practice are not reasonably determined.

In our opinion, except for the effects of the matter discussed in the preceding paragraph, the financial statements referred to above present fairly, in all material respects, the financial position of Coalfield Community Action Partnership, Inc. as of April 30, 2009, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued a report dated December 21, 2009, on our consideration of Coalfield Community Action Partnership, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of Coalfield Community Action Partnership, Inc. taken as a whole. The accompanying schedules of support and revenue, expenses and changes in net assets; grant support, revenue and expenses compared to grant budgets (non-GAAP basis); and expenditures of state awards as presented in the schedule of expenditures of federal and state awards are presented for purposes of additional analysis and are not a required part of the basic financial statements. The accompanying schedule of expenditures of federal awards, as presented in the schedule of expenditures of federal and state awards, is presented for purposes of additional analysis as required by 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 basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole, except as described in Note 13 to the basic financial statements.

Warr & Hall PLLC

Huntington, West Virginia
December 21, 2009

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
STATEMENT OF FINANCIAL POSITION
APRIL 30, 2009

ASSETS

CURRENT ASSETS

Cash	\$ 466,015
Grants receivable	228,935
Other receivable	141,190
Prepaid expenses	<u>51,765</u>
TOTAL CURRENT ASSETS	887,905

PROPERTY AND EQUIPMENT

3,218,619

TOTAL ASSETS

\$ 4,106,524

LIABILITIES AND NET ASSETS

CURRENT LIABILITIES

Accounts payable	\$ 97,712
Accrued salaries	50,876
Accrued annual leave	42,627
Payroll taxes withheld and accrued	91,141
Deferred revenue	<u>67,459</u>
TOTAL CURRENT LIABILITIES	<u>349,815</u>

NET ASSETS

Unrestricted:	
Operating	49,137
Board designated	488,953
Investment in property and equipment	<u>3,218,619</u>
TOTAL NET ASSETS	<u>3,756,709</u>

TOTAL LIABILITIES AND NET ASSETS

\$ 4,106,524

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED APRIL 30, 2009

UNRESTRICTED NET ASSETS

SUPPORT AND REVENUE

GRANTS

Federal direct	\$ 4,299,702
State/pass-through	1,268,173
In-kind matching	1,101,916
USDA food reimbursements	195,679
Program income	467,905
Interest	<u>322</u>

**TOTAL UNRESTRICTED SUPPORT
AND REVENUE**

7,333,697

EXPENSES

PROGRAM SERVICES

Head Start	5,315,852
CSBG	280,563
Weatherization	215,867
Title III-B Senior Citizens	72,217
Title III-C Nutrition	166,713
Title III-D Disease Prevention and Health Promotion	3,935
Title III-E Caregiver	18,787
Elder Abuse	634
Health Benefits/SHIP	4,401
Emergency Food and Shelter	3,770
LIFE	201,975
Alzheimers Respite	42,132
Senior Center Project	56,730
Lighthouse In Home Services	100,800
Personal Care	195,955
Energy Express	68,298
Other Programs	<u>33,501</u>

TOTAL PROGRAM SERVICES

6,782,130

SUPPORTING SERVICES

Management and general	<u>450,060</u>
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TOTAL EXPENSES

7,232,190

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
STATEMENT OF ACTIVITIES (CONTINUED)
YEAR ENDED APRIL 30, 2009

CHANGE IN UNRESTRICTED NET ASSETS	\$ 101,507
TEMPORARILY RESTRICTED NET ASSETS	-0-
PERMANENTLY RESTRICTED NET ASSETS	<u>-0-</u>
CHANGE IN NET ASSETS	101,507
NET ASSETS AT BEGINNING OF YEAR	<u>436,583</u>
NET ASSETS AT END OF YEAR	\$ <u>538,090</u>

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
STATEMENT OF CASH FLOWS
YEAR ENDED APRIL 30, 2009

CASH FLOWS FROM OPERATING ACTIVITIES:	
Change in net assets	\$ 101,507
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
(Increase) decrease in operating assets:	
Grants receivable	302,971
Other receivable	(58,727)
Prepaid expenses	1,809
Increase (decrease) in operating liabilities:	
Accounts payable	(74,875)
Accrued salaries	(104,378)
Accrued annual leave	10,520
Payroll taxes withheld and accrued	(119,571)
Deferred revenue	<u>(55,782)</u>
NET CASH PROVIDED BY OPERATING ACTIVITIES	<u>3,474</u>
CASH FLOWS FROM INVESTING ACTIVITIES:	
Purchase of property and equipment	(414,226)
Operating grants received for purchase of property and equipment	<u>414,226</u>
NET CASH PROVIDED BY INVESTING ACTIVITIES	<u>-0-</u>
NET INCREASE IN CASH	3,474
CASH AT BEGINNING OF YEAR	<u>462,541</u>
CASH AT END OF YEAR	\$ <u>466,015</u>

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

NATURE OF ACTIVITIES - Coalfield Community Action Partnership, Inc. is a non-profit community action agency which provides services to low income individuals and families and the elderly in Mingo County, West Virginia. The Agency's headquarters is located in Williamson, West Virginia. Coalfield Community Action Partnership, Inc. also operates a number of Head Start Centers and Senior Citizen Centers throughout Mingo County. During the fiscal year ended April 30, 2008, the Organization assumed responsibility for the McDowell County Head Start Program. The Organization is funded primarily through grants and other agreements with the federal and state government.

PROPERTY AND EQUIPMENT - Property and equipment is charged to expense in the period during which it is purchased in the accompanying financial statements. Accounting principles generally accepted in the United States of America require purchases of property and equipment to be capitalized and depreciated over their estimated useful lives. The effects of this departure on the accompanying financial statements cannot be reasonably determined.

The property and equipment acquired is owned by Coalfield Community Action Partnership, Inc. while used in the program for which it was purchased or in other future authorized programs. The funding sources, however, have a reversionary interest in the property and equipment purchased with grant funds; therefore, its disposition, as well as the ownership of any sale proceeds therefrom, is subject to funding source regulations.

To provide a means of accountability over property and equipment purchases, Coalfield Community Action Partnership, Inc. also records the cost of such items as an asset with an offset to property and equipment net assets.

Property and equipment donated is recorded as an asset at the fair market value at the date of gift with an offset to contribution income.

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.

REVENUE AND EXPENSE RECOGNITION - 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. The revenue from fee for service contracts is recognized in the accompanying financial statements when the services have been performed.

DONATED SERVICES, SPACE AND OTHER - Donated (in-kind) matching is required by certain funding sources. Donated hourly services are valued at the rates normally paid for similar work plus fringe benefits. Donated space is valued at the estimated fair rental value. Donated other is valued at the estimated fair market value at the date of receipt.

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2009

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

DEFERRED REVENUE - Deferred revenue represents unexpended funds received as of April 30, 2009. Deferred revenue are funds owed to funding sources or are approved for use in ongoing or future programs.

INCOME TAXES - Coalfield Community Action Partnership, Inc. is exempt from income taxes under Section 501(c)(3) of the Internal Revenue Code.

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.

CONTRIBUTIONS - Contributions are recognized when the donor makes a promise to give to the Organization that is, in substance, unconditional. All contributions received by the Organization have been unrestricted and therefore have been reported as increases in unrestricted net assets.

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.

ADVERTISING COSTS - Advertising costs totaling \$4,829 for the fiscal year ended April 30, 2009 are charged to operations when incurred.

NOTE 2 - SUMMARY OF GRANT AGREEMENTS

The following summarizes significant grant awards which were active during the year May 1, 2008 through April 30, 2009:

<u>Description</u>	<u>Grant Period</u>	<u>Amount of Award</u>
FEDERAL ASSISTANCE		
Department of Health and Human Services:		
Head Start 03CH0778/42	05/01/07 - 04/30/08	\$ 3,708,430
Head Start 03CH0778/43	05/01/08 - 04/30/09	4,019,525
State of West Virginia, Governor's Cabinet on Children and Families, Office of Economic Opportunity:		
CSBG 2007 - 0007	01/01/07 - 06/13/08	244,057
CSBG 2008 - 0008	01/01/08 - 03/31/09	249,697
CSBG 2009 - 0004	01/01/09 - 12/31/09	249,697
Weatherization 2007-1006	04/01/07 - 03/31/08	82,377
Weatherization 2008-1003	04/01/08 - 03/31/09	58,918
Weatherization 2009-1003	04/01/09 - 06/30/10	142,515

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2009

NOTE 2 - SUMMARY OF GRANT AGREEMENTS (CONTINUED)

<u>Description</u>	<u>Grant Period</u>	<u>Amount of Award</u>
Department of Health and Human Services (Continued):		
WVSC Metro Area Agency on Aging:		
Title III-B 2836	10/01/07 - 09/30/08	\$ 34,293
Title III-B 2936	10/01/08 - 09/30/09	33,985
Title III-C	10/01/07 - 09/30/08	75,679
Title III-C	10/01/08 - 09/30/09	44,931
Title III-D 2836	10/01/07 - 09/30/08	2,649
Title III-D 2936	10/01/08 - 09/30/09	2,580
Title III-E 2836	10/01/07 - 09/30/08	14,935
Title III-E 2936	10/01/08 - 09/30/09	14,477
Elder Abuse 2833	10/01/07 - 09/30/08	566
Nutrition Services Incentive Program	10/01/07 - 09/30/08	26,262
Nutrition Services Incentive Program	10/01/08 - 09/30/09	22,634
West Virginia Bureau of Senior Services		
Health Benefits/SHIP SH2929	04/01/08 - 03/31/09	5,000
Department of Energy:		
State of West Virginia, Governor's Cabinet on Children and Families, Office of Economic Opportunity:		
Weatherization 2008-1003	04/01/08 - 03/31/09	108,513
Weatherization 2009-1003	04/01/09 - 06/30/10	440,119
Department of Agriculture:		
West Virginia Department of Education:		
Child Care Food Program	05/01/08 - 04/30/09	140,508
Summer Food Service Program	10/01/07 - 09/30/08	18,677
Department of Homeland Security:		
United Way:		
Emergency Food and Shelter 9016-00-26	10/01/07 - 09/30/08	3,929
Emergency Food and Shelter 9016-00-27	10/01/08 - 09/30/09	3,866

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2009

NOTE 2 - SUMMARY OF GRANT AGREEMENTS (CONTINUED)

<u>Description</u>	<u>Grant Period</u>	<u>Amount of Award</u>
STATE ASSISTANCE		
WVSC Metro Area Agency on Aging:		
Title III - B 2836	10/01/07 - 09/30/08	\$ 24,178
Title III - B 2936	10/01/08 - 09/30/09	23,805
Title III - C	10/01/07 - 09/30/08	13,653
Title III - C	10/01/08 - 09/30/09	45,605
State Supplement Nutrition 2828	07/01/07 - 06/30/08	15,720
State Supplement Nutrition 2928	07/01/08 - 09/30/08	3,731
State Nutrition Enhancement 2846	07/01/07 - 06/30/08	17,074
Food/Fuel Supplemental	07/01/07 - 06/30/08	16,115
State Supplement Enhancement	07/01/08 - 06/30/09	13,653
Title III - D 2836	10/01/07 - 09/30/08	155
Title III - D 2936	10/01/08 - 09/30/09	155
Legislative initiatives for the Elderly - LIFE 2803	07/01/07 - 06/30/08	184,204
Legislative initiatives for the Elderly - LIFE 2903	07/01/08 - 06/30/09	170,000
In-home Services 2950	07/01/08 - 06/30/09	174,734
West Virginia Bureau of Senior Services:		
Alzheimers Respite ALZ2829	07/01/07 - 06/30/08	69,673
Senior Center Project SC2663	07/01/05 - 12/31/08	25,000
Senior Center Project SC2737	07/01/06 - 12/31/08	30,000
Senior Center Project SC2955	07/01/06 - 12/31/08	20,000
Lighthouse in Home Services LH2829	07/01/07 - 06/30/08	116,276

NOTE 3 - COST ALLOCATION

Coalfield Community Action Partnership, Inc. has adopted a cost allocation plan whereby each program is charged its fair share of the Agency's indirect costs. Indirect costs are those costs incurred for a common purpose benefitting or supporting all Agency programs and activities and are not readily assignable directly. Indirect costs are accumulated in an indirect cost pool and are allocated to the various programs in proportion to their direct salaries and wages to total direct salaries and wages.

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2009

NOTE 4 - DEFERRED REVENUE

Deferred revenue, which consists of restricted funds received by Coalfield Community Action Partnership, Inc. but not yet expended for qualifying expenses, is comprised of the following at April 30, 2009:

<u>Description</u>	<u>Amount</u>
Title III B	\$ 3,146
Title III E	5,275
Weatherization	17,509
In Home Services	29,343
Alzheimers Respite	9,203
Other	<u>2,983</u>
TOTAL	\$ <u>67,459</u>

NOTE 5 - CONCENTRATION 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 6 - CONTINGENCIES

The Organization's programs are generally funded by federal, state, and local sources. Federal and state grants received for specific purposes are subject to audit or review by grantor agencies. Such audits and reviews could result in requests for reimbursements 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, although management believes such amounts, if any, would be immaterial.

NOTE 7 - OPERATING LEASES

The Organization leases various facilities for its Head Start and Senior programs as well as its corporate office under operating leases expiring in various years through 2018. Total rent expense charged to operations during the fiscal year ended April 30, 2009 amounted to \$93,342.

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2009

NOTE 7 - OPERATING LEASES (CONTINUED)

Minimum future rental payments under non-cancelable operating leases having remaining terms in excess of one year as of April 30, 2009 for each of the next four years and in the aggregate are:

Year Ended	<u>Amount</u>
<u>April 30,</u>	
2010	\$ 25,200
2011	25,200
2012	23,200
2013	<u>3,800</u>
Total minimum future rental payments	\$ <u>77,400</u>

Certain operating leases provide for renewal options for periods from one to ten years at their fair rental value at the time of renewal. In the normal course of business, operating leases are generally renewed or replaced by other leases.

NOTE 8 - DONATED SERVICES AND OTHER

During the fiscal year ended April 30, 2009, the Organization received donated services from unpaid volunteers and other donated items. As required by the grant contracts, such amounts have been recorded as revenue and expenses by the following programs in the accompanying financial statements:

	<u>Volunteer Labor</u>	<u>Other</u>
Head Start	\$ 480,862	\$ 576,319
Title III-B Senior Citizens	14,488	41
Title III-C Nutrition	19,631	82
Title III-D Disease Prevention and Health Promotion	1,281	-0-
Title III-E Caregiver Alzheimers Respite	5,223	1,131
	<u>2,117</u>	<u>741</u>
TOTAL	\$ <u>523,602</u>	\$ <u>578,314</u>

NOTE 9 - RETIREMENT PLAN

The Organization is a participating employer in the West Virginia Public Employees Retirement System. This is a cost sharing, multi-employer public employees 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 10.5% of the employees salary. The Organization's contribution to the plan for the fiscal year ended April 30, 2009 totaled \$278,906. 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 FINANCIAL STATEMENTS
APRIL 30, 2009

NOTE 10 - POST EMPLOYMENT BENEFITS OTHER THAN PENSIONS

Plan Description:

Coalfield Community Action Partnership, Inc. contributes to the West Virginia Retiree Health Benefits Trust Fund (RHBT), a cost-sharing, multiple-employer defined benefit 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 Boulevard East, Charleston, West Virginia, 25305-0710.

Authority Establishing the Plan and Funding Policy:

Chapter 5, Article 16D of the West Virginia State Code assigns the authority to establish and amend benefits and provisions to the RHBT. Plan members are currently required to contribute \$388.21 per month per active health policy. Participating employers are contractually required to contribute at a rate assessed each year by RHBT. The RHBT board sets the employer contribution rate based on the annual required contributions of the plan (ARC), an amount actuarially determined in accordance with the parameters of Governmental Accounting Standards Board (GASB) Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal costs each year and amortize any unfunded actuarial liabilities (or funding excess) of the plan over a period not to exceed thirty years.

Trend Information:

The Organization contributed the following amounts:

<u>Year</u>	<u>Annual OPEB Cost</u>	<u>Percentage Contributed</u>
2009	\$ 288,929	127%
2008	\$ 184,194	58%
2007	N/A	N/A

NOTE 11 - BOARD DESIGNATED NET ASSETS

Of the \$3,756,709 of unrestricted net assets at April 30, 2009, the Board of Directors has designated \$488,953 to be used for the benefit of the Organization. All expenditures of funds from this account must be approved by the Board of Directors.

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
NOTES TO FINANCIAL STATEMENTS
APRIL 30, 2009

NOTE 12 - UNCERTAINTY

The Organization has been notified by the West Virginia Public Employers Retirement System that, since 2005, employees who work less than twelve months and 1,040 hours do not qualify for coverage under the retirement plan. The Organization has been withholding and matching retirement contributions from these employees. The amounts of the ineligible payments made has not been determined at this time. Once determined, the Organization intends to contribute the amount to a newly established retirement plan for the employees effected which will require an undetermined cash outflow. It is the position of the West Virginia Public Employers Retirement System that the amount determined to be ineligible payments will be available for credit against future contributions required for eligible employees and will not be refunded to the Organization in the form of cash. The Organization intends to pursue legal action to require the West Virginia Public Employers Retirement System to refund the payments made so the funds can be transferred to the new plan or pro-rate the monthly credit to each effected employee's contribution to the new plan until the credit is recovered. The ultimate outcome of this uncertainty can not be determined at this time.

NOTE 13 - BUDGETARY REPORTING BASIS

Except for the treatment of property and equipment as described in Note 1, the accompanying financial statements are prepared in accordance with accounting principles generally accepted in the United States of America. The accompanying Schedules of Grant Support, Revenue and Expenses Compared to Grant Budgets (non-GAAP basis) contained on pages 20 through 28 are prepared on a basis which differs from the financial statements in the following areas:

- 1) With the exception of per-diem reimbursements contracts, revenue is recognized at the time the grant is awarded as opposed to when qualifying expenditures have been incurred.
- 2) Encumbrances are reported as expenses in the year in which they are budgeted.

ADDITIONAL INFORMATION

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
SCHEDULE OF SUPPORT AND REVENUE,
EXPENSES AND CHANGES IN NET ASSETS
YEAR ENDED APRIL 30, 2009

	<u>Head Start</u>	<u>CSBG</u>	<u>Weatherization</u>
SUPPORT AND REVENUE			
Grant revenue - federal direct	\$ 4,299,702	\$ -0-	\$ -0-
Grant revenue - state/pass-through	-0-	307,755	268,444
Grantee in-kind contributions	1,057,181	-0-	-0-
USDA food reimbursements	140,508	-0-	-0-
Program income	226,674	-0-	-0-
Interest income	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
TOTAL SUPPORT AND REVENUE	<u>5,724,065</u>	<u>307,755</u>	<u>268,444</u>
EXPENSES			
Salaries and benefits	2,913,778	148,713	128,053
Travel and training	145,559	6,962	1,498
Consumable supplies	167,048	12,297	707
Vehicles and equipment	284,197	11,639	6,753
Contractual and consultants	24,062	904	395
Telephone and utilities	159,548	8,876	2,737
Program costs	26,123	44,610	30
Insurance	36,292	14,578	9,491
Occupancy	64,104	4,332	2,736
Meals	193,905	-0-	-0-
Materials	-0-	-0-	63,199
Building maintenance and purchases	208,886	13,047	124
Other	35,169	14,605	144
Indirect costs	343,282	20,683	18,122
Volunteer labor - nonfunded	480,862	-0-	-0-
Other costs - nonfunded	<u>576,319</u>	<u>-0-</u>	<u>-0-</u>
TOTAL EXPENSES	<u>5,659,134</u>	<u>301,246</u>	<u>233,989</u>
INCREASE (DECREASE) IN NET ASSETS	64,931	6,509	34,455
NET ASSETS BEGINNING OF YEAR	-0-	-0-	-0-
TRANSFER IN (OUT)	<u>(10,721)</u>	<u>(6,509)</u>	<u>(34,455)</u>
NET ASSETS END OF YEAR	\$ <u>54,210</u>	\$ <u>-0-</u>	\$ <u>-0-</u>

	Title III-B <u>Senior Citizens</u>	Title III-C <u>Nutrition</u>	Title III-D Disease Prevention and Health <u>Promotion</u>	Title III-E <u>Caregiver</u>
\$	-0-	\$ -0-	\$ -0-	\$ -0-
	58,988	133,402	2,602	13,836
	14,529	19,713	1,281	6,354
	-0-	36,494	-0-	-0-
	-0-	2,459	-0-	-0-
	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
	<u>73,517</u>	<u>192,068</u>	<u>3,883</u>	<u>20,190</u>
	26,655	47,006	-0-	11,546
	1,008	104	595	1,068
	1,133	3,378	597	(300)
	1,261	4,909	-0-	-0-
	2,969	340	-0-	20
	8,547	9,705	-0-	-0-
	140	1,600	-0-	-0-
	6,057	9,142	-0-	-0-
	7,967	6,641	-0-	-0-
	201	62,517	-0-	-0-
	-0-	-0-	-0-	-0-
	241	777	-0-	-0-
	1,509	881	1,462	99
	3,415	6,648	-0-	1,723
	14,488	19,631	1,281	5,223
	<u>41</u>	<u>82</u>	<u>-0-</u>	<u>1,131</u>
	<u>75,632</u>	<u>173,361</u>	<u>3,935</u>	<u>20,510</u>
	(2,115)	18,707	(52)	(320)
	-0-	(2,718)	-0-	-0-
	<u>2,115</u>	<u>(10,554)</u>	<u>52</u>	<u>320</u>
\$	<u>-0-</u>	\$ <u>5,435</u>	\$ <u>-0-</u>	\$ <u>-0-</u>

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
SCHEDULE OF SUPPORT AND REVENUE,
EXPENSES AND CHANGES IN NET ASSETS
YEAR ENDED APRIL 30, 2009

	<u>Elder</u> <u>Abuse</u>	<u>Health</u> <u>Benefits</u> <u>SHIP</u>	<u>Emergency</u> <u>Food and Shelter</u>
SUPPORT AND REVENUE			
Grant revenue - federal direct	\$ -0-	\$ -0-	\$ -0-
Grant revenue - state/pass-through	566	5,000	3,770
Grantee In-kind contributions	-0-	-0-	-0-
USDA food reimbursements	-0-	-0-	-0-
Program income	-0-	-0-	-0-
Interest income	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
TOTAL SUPPORT AND REVENUE	<u>566</u>	<u>5,000</u>	<u>3,770</u>
EXPENSES			
Salaries and benefits	-0-	4,401	-0-
Travel and training	366	-0-	-0-
Consumable supplies	70	-0-	20
Vehicles and equipment	-0-	-0-	-0-
Contractual and consultants	-0-	-0-	-0-
Telephone and utilities	-0-	-0-	-0-
Program costs	-0-	-0-	3,750
Insurance	-0-	-0-	-0-
Occupancy	-0-	-0-	-0-
Meals	-0-	-0-	-0-
Materials	-0-	-0-	-0-
Building maintenance and purchases	198	-0-	-0-
Other	-0-	-0-	-0-
Indirect costs	-0-	599	-0-
Volunteer labor - nonfunded	-0-	-0-	-0-
Other costs - nonfunded	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
TOTAL EXPENSES	<u>634</u>	<u>5,000</u>	<u>3,770</u>
INCREASE (DECREASE) IN NET ASSETS	(68)	-0-	-0-
NET ASSETS, BEGINNING OF YEAR	-0-	-0-	-0-
TRANSFER IN (OUT)	<u>68</u>	<u>-0-</u>	<u>-0-</u>
NET ASSETS, END OF YEAR	\$ <u>-0-</u>	\$ <u>-0-</u>	\$ <u>-0-</u>

<u>LIFE</u>	<u>Alzheimers Respite</u>	<u>Senior Center Project</u>	<u>Lighthouse In Home Services</u>
\$ -0-	\$ -0-	\$ -0-	\$ -0-
210,816	49,891	67,731	143,630
-0-	2,858	-0-	-0-
-0-	-0-	-0-	-0-
-0-	1,120	-0-	3,258
<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>
<u>210,816</u>	<u>53,869</u>	<u>67,731</u>	<u>146,888</u>
66,485	38,922	-0-	97,532
385	182	-0-	241
4,583	-0-	(720)	2,691
9,165	-0-	-0-	-0-
1,591	-0-	10,500	20
9,830	-0-	-0-	-0-
1,962	106	-0-	252
-0-	-0-	-0-	-0-
6,650	-0-	-0-	-0-
48,852	-0-	-0-	-0-
-0-	-0-	-0-	-0-
51,770	-0-	46,950	-0-
702	64	-0-	64
9,668	5,939	-0-	14,807
-0-	2,117	-0-	-0-
<u>-0-</u>	<u>741</u>	<u>-0-</u>	<u>-0-</u>
<u>211,643</u>	<u>48,071</u>	<u>56,730</u>	<u>115,607</u>
(827)	5,798	11,001	31,281
-0-	-0-	-0-	-0-
<u>827</u>	<u>(5,798)</u>	<u>(11,001)</u>	<u>(31,281)</u>
\$ <u><u>-0-</u></u>	\$ <u><u>-0-</u></u>	\$ <u><u>-0-</u></u>	\$ <u><u>-0-</u></u>

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
SCHEDULE OF SUPPORT AND REVENUE,
EXPENSES AND CHANGES IN NET ASSETS
YEAR ENDED APRIL 30, 2009

	<u>Personal Care</u>	<u>Energy Express</u>	<u>Restricted</u>	<u>Other Programs</u>	<u>Total</u>
SUPPORT AND REVENUE					
Grant revenue - federal direct	\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$ 4,299,702
Grant revenue - state/pass through	-0-	-0-	-0-	1,742	1,268,173
Grantee in-kind contributions	-0-	-0-	-0-	-0-	1,101,916
USDA food reimbursements	-0-	18,677	-0-	-0-	195,679
Program income	176,470	54,381	-0-	3,543	467,905
Interest income	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>322</u>	<u>322</u>
TOTAL SUPPORT AND REVENUE	<u>176,470</u>	<u>73,058</u>	<u>-0-</u>	<u>5,607</u>	<u>7,333,697</u>
EXPENSES					
Salaries and benefits	170,291	37,315	-0-	715	3,691,412
Travel and training	1,810	499	-0-	(8)	160,269
Consumable supplies	830	4,331	-0-	1,794	198,459
Vehicles and equipment	710	8,590	-0-	(442)	326,782
Contractual and consultants	9,226	-0-	-0-	3,321	53,348
Telephone and utilities	2,052	-0-	-0-	4,802	206,097
Program costs	349	-0-	-0-	10,408	89,330
Insurance	1,871	-0-	-0-	-0-	77,431
Occupancy	912	-0-	-0-	-0-	93,342
Meals	-0-	17,562	-0-	769	323,806
Materials	-0-	-0-	-0-	-0-	63,199
Building Maintenance and Purchases	5,086	-0-	-0-	45	326,926
Other	2,818	1	-0-	12,097	69,813
Indirect costs	19,555	5,619	-0-	-0-	450,060
Volunteer labor - nonfunded	-0-	-0-	-0-	-0-	523,602
Other costs - nonfunded	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>-0-</u>	<u>578,314</u>
TOTAL EXPENSES	<u>215,510</u>	<u>73,917</u>	<u>-0-</u>	<u>33,501</u>	<u>7,232,190</u>
INCREASE (DECREASE) IN NET ASSETS	(39,040)	(859)	-0-	(27,894)	101,507
NET ASSETS, BEGINNING OF YEAR	-0-	-0-	488,953	(49,652)	436,583
TRANSFER IN (OUT)	<u>39,040</u>	<u>859</u>	<u>-0-</u>	<u>67,038</u>	<u>-0-</u>
NET ASSETS, END OF YEAR	\$ <u>-0-</u>	\$ <u>-0-</u>	\$ <u>488,953</u>	\$ <u>(10,508)</u>	\$ <u>538,090</u>

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
SCHEDULE OF GRANT SUPPORT, REVENUE AND EXPENSES
COMPARED TO GRANT BUDGETS (NON-GAAP BASIS)
HEAD START- GRANT NUMBER 03CH0778/43
EIN: 1550480047
GRANT PERIOD MAY 1, 2008 TO APRIL 30, 2009

	<u>Budget</u>	<u>Actual</u>	(Over) Under <u>Budget</u>
SUPPORT AND REVENUE			
Federal Direct	\$ 4,019,525	\$ 4,019,525	\$ -0-
Grantee in-kind contributions	1,004,881	1,057,181	(52,300)
USDA Revenue	-0-	140,508	(140,508)
Program Income	<u>-0-</u>	<u>1,207</u>	<u>(1,207)</u>
TOTAL SUPPORT AND REVENUE	<u>5,024,406</u>	<u>5,218,421</u>	<u>(194,015)</u>
EXPENSES			
Personnel	1,725,219	1,816,577	(91,358)
Fringe benefits	882,523	965,107	(82,584)
Supplies	154,800	155,964	(1,164)
Facilities/Construction	60,000	60,000	-0-
Other	817,435	838,425	(20,990)
Indirect costs	<u>379,548</u>	<u>325,167</u>	<u>54,381</u>
TOTAL EXPENSES	<u>4,019,525</u>	<u>4,161,240</u>	<u>(141,715)</u>
GRANTEE'S SHARE	<u>1,004,881</u>	<u>1,057,181</u>	<u>(52,300)</u>
GRAND TOTAL	<u>\$ 5,024,406</u>	<u>5,218,421</u>	<u>\$ (194,015)</u>
INCREASE IN NET ASSETS		<u>\$ -0-</u>	

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
SCHEDULE OF GRANT SUPPORT, REVENUE AND EXPENSES
COMPARED TO GRANT BUDGETS (NON-GAAP BASIS)
COMMUNITY SERVICES BLOCK GRANT - GRANT NUMBER 2007-0007
GRANT PERIOD JANUARY 1, 2007 TO JUNE 13, 2008

	<u>Budget</u>	<u>Actual</u>	(Over) Under <u>Budget</u>
SUPPORT AND REVENUE			
State/pass through	\$ <u>244,057</u>	\$ <u>244,057</u>	\$ <u>-0-</u>
TOTAL SUPPORT AND REVENUE	<u>244,057</u>	<u>244,057</u>	<u>-0-</u>
EXPENSES			
Salaries and fringe benefits	91,033	91,033	-0-
Contractual	2,267	2,267	-0-
Travel	3,105	3,105	-0-
Space Costs	6,597	6,597	-0-
Utilities	7,236	7,236	-0-
Supplies/materials	5,536	5,536	-0-
Equipment	55,614	55,614	-0-
Other costs	44,316	44,316	-0-
Program costs	17,344	17,344	-0-
Indirect costs	<u>11,009</u>	<u>11,009</u>	<u>-0-</u>
TOTAL EXPENSES	\$ <u>244,057</u>	<u>244,057</u>	\$ <u>-0-</u>
INCREASE IN NET ASSETS		\$ <u>-0-</u>	

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
SCHEDULE OF GRANT SUPPORT, REVENUE AND EXPENSES
COMPARED TO GRANT BUDGETS (NON-GAAP BASIS)
COMMUNITY SERVICES BLOCK GRANT - GRANT NUMBER 2008-0008
GRANT PERIOD JANUARY 1, 2008 TO MARCH 31, 2009

	<u>Budget</u>	<u>Actual</u>	(Over) Under <u>Budget</u>
SUPPORT AND REVENUE			
State/pass through	\$ <u>249,697</u>	\$ <u>249,697</u>	\$ <u>-0-</u>
TOTAL SUPPORT AND REVENUE	<u>249,697</u>	<u>249,697</u>	<u>-0-</u>
EXPENSES			
Salaries and fringe benefits	143,030	142,944	86
Contractual	179	179	-0-
Travel	5,390	5,319	71
Space Costs	15,721	15,721	-0-
Utilities	6,181	6,180	1
Supplies/materials	11,822	11,823	(1)
Equipment	3,656	3,656	-0-
Other costs	27,203	26,948	255
Program costs	17,004	17,003	1
Indirect costs	<u>19,511</u>	<u>19,924</u>	<u>(413)</u>
TOTAL EXPENSES	\$ <u>249,697</u>	<u>249,697</u>	\$ <u>-0-</u>
INCREASE IN NET ASSETS		\$ <u>-0-</u>	

**COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
 SCHEDULE OF GRANT SUPPORT, REVENUE AND EXPENSES
 COMPARED TO GRANT BUDGETS (NON-GAAP BASIS)
 WEATHERIZATION PROGRAM - GRANT NUMBER 2008-1003
 GRANT PERIOD APRIL 1, 2008 TO MARCH 31, 2009**

	<u>Budget</u>	<u>Actual</u>	<u>(Over) Under Budget</u>
SUPPORT AND REVENUE			
State/pass through	\$ 167,431	\$ 167,431	\$ -0-
Carryover of prior year funds	<u>17,556</u>	<u>17,556</u>	<u>-0-</u>
TOTAL SUPPORT AND REVENUE	<u>184,987</u>	<u>184,987</u>	<u>-0-</u>
EXPENSES			
Administration	104,206	112,771	(8,565)
Indirect costs	14,819	16,125	(1,306)
Insurance	10,000	9,461	539
Space rental	2,200	2,736	(536)
Utilities	2,845	3,097	(252)
Equipment and maintenance	1,200	1,120	80
Other	<u>49,717</u>	<u>39,677</u>	<u>10,040</u>
TOTAL EXPENSES	<u>\$ 184,987</u>	<u>184,987</u>	<u>\$ -0-</u>
INCREASE IN NET ASSETS		<u>\$ -0-</u>	

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
SCHEDULE OF GRANT SUPPORT, REVENUE AND EXPENSES
COMPARED TO GRANT BUDGETS (NON-GAAP BASIS)
OLDER AMERICANS ACT - TITLE III-B, III-D AND III-E - GRANT NUMBER 2836
GRANT PERIOD OCTOBER 1, 2007 TO SEPTEMBER 30, 2008

	<u>Budget</u>	<u>Actual</u>	(Over) Under <u>Budget</u>
SUPPORT AND REVENUE			
State/Pass-Through	\$ 51,877	\$ 51,877	\$ -0-
State	24,333	24,333	-0-
Grantee in-kind contributions	<u>9,324</u>	<u>16,296</u>	<u>(6,972)</u>
TOTAL SUPPORT AND REVENUE	<u>85,534</u>	<u>92,506</u>	<u>(6,972)</u>
EXPENSES			
Personnel	38,871	42,392	(3,521)
Travel	1,638	645	993
Printing and supplies	1,972	1,872	100
Building space	6,000	7,381	(1,381)
Communications and utilities	8,600	8,151	449
Other	12,944	13,761	(817)
Indirect costs	<u>6,185</u>	<u>6,177</u>	<u>8</u>
TOTAL EXPENSES	76,210	80,379	(4,169)
GRANTEE'S SHARE	<u>9,324</u>	<u>16,296</u>	<u>(6,972)</u>
GRAND TOTAL	\$ <u>85,534</u>	<u>96,675</u>	\$ <u>(11,141)</u>
(DECREASE) IN NET ASSETS		(4,169)	
Transfer in		<u>4,182</u>	
INCREASE IN NET ASSETS AFTER TRANSFER		\$ <u>13</u>	

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
SCHEDULE OF GRANT SUPPORT, REVENUE AND EXPENSES
COMPARED TO GRANT BUDGET (NON-GAAP BASIS)
ELDER ABUSE - GRANT NUMBER 2833
GRANT PERIOD OCTOBER 1, 2007 TO SEPTEMBER 30, 2008

	<u>Budget</u>	<u>Under Actual</u>	(Over) <u>Budget</u>
SUPPORT AND REVENUE			
State/Pass-Through	\$ <u>566</u>	\$ <u>566</u>	\$ <u>-0-</u>
TOTAL SUPPORT AND REVENUE	<u>566</u>	<u>566</u>	<u>-0-</u>
EXPENSES			
Other costs	<u>566</u>	<u>634</u>	<u>(68)</u>
TOTAL EXPENSES	\$ <u>566</u>	<u>634</u>	\$ <u>(68)</u>
(DECREASE)IN NET ASSETS		(68)	
Transfer in		<u>68</u>	
(DECREASE)IN NET ASSETS AFTER TRANSFER		\$ <u>-0-</u>	

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
SCHEDULE OF GRANT SUPPORT, REVENUE AND EXPENSES
COMPARED TO GRANT BUDGETS (NON-GAAP BASIS)
EMERGENCY FOOD AND SHELTER - GRANT NUMBER 9016-00-26
GRANT PERIOD OCTOBER 1, 2007 TO SEPTEMBER 30, 2008

	<u>Budget</u>	<u>Actual</u>	(Over) Under <u>Budget</u>
SUPPORT AND REVENUE			
State/Pass-Through	\$ <u>3,929</u>	\$ <u>3,929</u>	\$ <u>-0-</u>
TOTAL SUPPORT AND REVENUE	<u>3,929</u>	<u>3,929</u>	<u>-0-</u>
EXPENSES			
Program costs	3,702	3,702	-0-
Other	<u>227</u>	<u>227</u>	<u>-0-</u>
TOTAL EXPENSES	\$ <u>3,929</u>	<u>3,929</u>	\$ <u>-0-</u>
INCREASE IN NET ASSETS		\$ <u>-0-</u>	

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
SCHEDULE OF GRANT SUPPORT, REVENUE AND EXPENSES
COMPARED TO GRANT BUDGETS (NON-GAAP BASIS)
LEGISLATIVE INITIATIVES FOR THE ELDERLY - LIFE - GRANT NUMBER 2803
GRANT PERIOD JULY 1, 2007 TO JUNE 30, 2008

	<u>Budget</u>	<u>Actual</u>	(Over) Under <u>Budget</u>
SUPPORT AND REVENUE			
State/Pass-Through	\$ 184,204	\$ 184,204	\$ -0-
TOTAL SUPPORT AND REVENUE	<u>184,204</u>	<u>184,204</u>	<u>-0-</u>
EXPENSES			
Personnel	77,807	77,810	(3)
Travel	134	134	-0-
Printing and supplies	4,265	4,265	-0-
Building Space	12,396	12,396	-0-
Communication and utilities	10,901	10,899	2
Other	68,338	69,144	(806)
Indirect costs	<u>10,363</u>	<u>10,363</u>	<u>-0-</u>
TOTAL EXPENSES	<u>\$ 184,204</u>	<u>185,011</u>	\$ <u>(807)</u>
(DECREASE) IN NET ASSETS		(807)	
Transfer in		<u>807</u>	
(DECREASE) IN NET ASSETS AFTER TRANSFER		<u>\$ -0-</u>	

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
SCHEDULE OF GRANT SUPPORT, REVENUE AND EXPENSES
COMPARED TO GRANT BUDGETS (NON-GAAP BASIS)
HEALTH BENEFITS/SHIP - GRANT NUMBER SH2929
GRANT PERIOD APRIL 1, 2008 TO MARCH 31, 2009

	<u>Budget</u>	<u>Actual</u>	<u>(Over)</u> <u>Under</u> <u>Budget</u>
SUPPORT AND REVENUE			
State/Pass-Through	\$ <u>5,000</u>	\$ <u>5,000</u>	\$ <u>-0-</u>
TOTAL SUPPORT AND REVENUE	<u>5,000</u>	<u>5,000</u>	<u>-0-</u>
EXPENSES			
Personnel	4,401	4,401	-0-
Indirect costs	<u>599</u>	<u>599</u>	<u>-0-</u>
TOTAL EXPENSES	\$ <u>5,000</u>	<u>5,000</u>	\$ <u>-0-</u>
INCREASE IN NET ASSETS		\$ <u>-0-</u>	

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED APRIL 30, 2009

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity ID Number</u>
FEDERAL AWARDS		
Department of Health and Human Services		
Head Start	93.600	N/A
Head Start	93.600	N/A
Pass-Through - State of West Virginia, Governor's Cabinet on Children and Families, Office of Economic Opportunity:		
CSBG	93.569	2007-0007
CSBG	93.569	2008-0008
CSBG	93.569	2009-0004
Weatherization	93.568	2007-1006
Weatherization	93.568	2008-1003
Weatherization	93.568	2009-1003
Pass-Through - WVSC Metro Area Agency on Aging: Aging Cluster		
Title III-B Senior Citizens	93.044	2836
Title III-B Senior Citizens	93.044	2936
Title III-C Nutrition Services	93.045	N/A
Nutrition Services Incentive Program	93.053	N/A
Nutrition Services Incentive Program	93.053	N/A
Aging Cluster Subtotal		
Title III-D Disease Prevention and Health Promotion	93.043	2836
Title III-D Disease Prevention and Health Promotion	93.043	2936
Title III-E Caregiver	93.052	2936
Elder Abuse	93.041	2833
Health Benefits/SHIP	93.778	SH2929

**TOTAL DEPARTMENT OF HEALTH
AND HUMAN SERVICES**

<u>Program Period</u>	<u>Program or Award Amount</u>	<u>Receipts or Revenue Recognized</u>	<u>Disbursements/ Expenditures</u>	
05/01/07 - 04/30/08	\$ 3,708,430	\$ 280,859	\$ 280,859	1)
05/01/08 - 04/30/09	4,019,525	4,018,840	4,018,840	1)
01/01/07 - 06/13/08	244,057	24,286	24,286	2)
01/01/08 - 03/31/09	249,697	190,289	190,289	2)
01/01/09 - 12/31/09	249,697	79,627	79,627	2)
04/01/07 - 03/31/08	82,377	57,621	57,621	3)
04/01/08 - 03/31/09	58,918	58,665	58,665	3)
04/01/09 - 06/30/10	142,515	487	487	3)
10/01/07 - 09/30/08	34,293	17,030	17,030	4)
10/01/08 - 09/30/09	33,985	16,120	16,120	4)
10/01/08 - 09/30/09	44,931	36,778	36,778	
10/01/07 - 09/30/08	26,262	13,860	13,860	5)
10/01/08 - 09/30/09	22,634	<u>22,634</u>	<u>22,634</u>	5)
		106,422	106,422	
10/01/07 - 09/30/08	2,649	1,168	1,168	6)
10/01/08 - 09/30/09	2,580	1,125	1,125	6)
10/01/08 - 09/30/09	14,477	14,358	14,358	
10/01/07 - 09/30/08	566	566	566	
04/01/08 - 03/31/09	5,000	<u>5,000</u>	<u>5,000</u>	
		<u>4,839,313</u>	<u>4,839,313</u>	

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED APRIL 30, 2009

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity ID Number</u>
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FEDERAL AWARDS (CONTINUED)

Department of Energy

**Pass-Through State of West Virginia,
Governor's Cabinet on Children and
Families, Office of Economic Opportunity:**

Weatherization	81.042	2008-1003
Weatherization	81.042	2009-1003

TOTAL DEPARTMENT OF ENERGY

Department of Agriculture

Pass-Through West Virginia Department of Education:

Child Care Food Program	10.558	N/A
Summer Food Service Program	10.559	N/A

TOTAL DEPARTMENT OF AGRICULTURE

Department of Homeland Security

Pass-through United Way:

Emergency Food and Shelter	97.024	9016-00
Emergency Food and Shelter	97.024	9016-00-27

**TOTAL DEPARTMENT OF
HOMELAND SECURITY**

TOTAL FEDERAL AWARDS

STATE AWARDS

WVSC Metro Area Agency on Aging:

Title III-B Senior Citizens	N/A	2836
Title III-B Senior Citizens	N/A	2936
Title III-C Nutrition Services	N/A	N/A
State Supplement Nutrition	N/A	2828
State Supplement Nutrition	N/A	2928
State Nutrition Enhancement	N/A	2846
Food/Fuel Supplemental	N/A	N/A
State Supplement Enhancement	N/A	N/A
Title III-D Disease Prevention and Health Promotion	N/A	2836
Title III-D Disease Prevention and Health Promotion	N/A	2936
Legislative Initiatives for the Elderly-LIFE	N/A	2803
Legislative Initiatives for the Elderly-LIFE	N/A	2903
In Home Services	N/A	2950

TOTAL WVSC METRO AREA AGENCY ON AGING

<u>Program Period</u>	<u>Program or Award Amount</u>	<u>Receipts or Revenue Recognized</u>	<u>Disbursements/ Expenditures</u>	
04/01/08 - 03/31/09	\$ 108,513	\$ 86,963	\$ 86,963	7)
04/01/09 - 06/30/10	440,119	<u>35,013</u>	<u>35,013</u>	7)
		<u>121,976</u>	<u>121,976</u>	
05/01/08 - 04/30/09	140,508	140,508	140,508	
10/01/07 - 09/30/08	18,677	<u>18,677</u>	<u>18,677</u>	
		<u>159,185</u>	<u>159,185</u>	
10/01/07 - 09/30/08	3,929	3,722	3,722	8)
10/01/08 - 09/30/09	3,866	<u>48</u>	<u>48</u>	8)
		<u>3,770</u>	<u>3,770</u>	
		<u>5,124,244</u>	<u>5,124,244</u>	
10/01/07 - 09/30/08	24,178	1,660	1,660	
10/01/08 - 09/30/09	23,805	24,178	24,178	
10/01/08 - 09/30/09	45,605	45,605	45,605	
07/01/07 - 06/30/08	15,720	831	831	
07/01/08 - 09/30/08	3,731	3,731	3,731	
07/01/07 - 06/30/08	17,074	8,537	8,537	
07/01/07 - 06/30/08	16,115	16,115	16,115	
07/01/08 - 06/30/09	13,653	13,653	13,653	
10/01/07 - 09/30/08	155	155	155	
10/01/08 - 09/30/09	155	155	155	
07/01/07 - 06/30/08	184,204	41,721	41,721	
07/01/08 - 06/30/09	170,000	169,095	169,095	
07/01/08 - 06/30/09	174,734	<u>119,918</u>	<u>119,918</u>	
		<u>445,354</u>	<u>445,354</u>	

**COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
 SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
 YEAR ENDED APRIL 30, 2009**

Federal Grantor/Pass-Through Grantor/Program Title _____	Federal CFDA Number	Pass-Through Entity ID Number
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STATE AWARDS (CONTINUED)

West Virginia Bureau of Senior Services:

Alzheimers Respite	N/A	ALZ2829
Senior Center Project	N/A	SC2663
Senior Center Project	N/A	SC2737
Senior Center Project	N/A	SC2955
Lighthouse In Home Services	N/A	LH2829

**TOTAL WEST VIRGINIA
 BUREAU OF SENIOR SERVICES**

TOTAL STATE AWARDS

TOTAL FEDERAL AND STATE AWARDS

Combined Federal Expenditures

1) CFDA No. 93.600		\$ 4,299,699
2) CFDA No. 93.569		294,202
3) CFDA No. 93.568		116,773
4) CFDA No. 93.044		33,150
5) CFDA No. 93.053		36,494
6) CFDA No. 93.043		2,293
7) CFDA No. 81.042		121,976
8) CFDA No. 97.024		3,770

<u>Program Period</u>	<u>Program or Award Amount</u>	<u>Receipts or Revenue Recognized</u>	<u>Disbursements/ Expenditures</u>
07/01/07 - 06/30/08	\$ 69,673	\$ 17,609	\$ 17,609
07/01/05 - 12/31/08	25,000	17,731	17,731
07/01/06 - 12/31/08	30,000	30,000	30,000
07/01/06 - 12/31/08	20,000	20,000	20,000
07/01/07 - 06/30/08	116,276	<u>55,995</u>	<u>55,995</u>
		<u>141,335</u>	<u>141,335</u>
		<u>586,689</u>	<u>586,689</u>
		\$ <u>5,710,933</u>	\$ <u>5,710,933</u>

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS
YEAR ENDED APRIL 30, 2009

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal and state awards includes the federal and state grant activity of Coalfield Community Action Partnership, Inc. and, except for expensing property and equipment purchases as opposed to capitalizing and depreciating them over their estimated useful lives, is presented in conformity with accounting principles generally accepted in the United States of America. 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 the preparation of, the basic financial statements.

**INDEPENDENT AUDITOR'S REPORTS ON
INTERNAL CONTROL AND ON COMPLIANCE**

Ware & Hall, PLLC

Certified Public Accountants

The River Tower, Suite 601, 1108 3rd Avenue
Post Office Box 819, Huntington, West Virginia 25712-0819
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Daniel J. Ware, CPA
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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
Coalfield Community Action Partnership, Inc.
Williamson, West Virginia

We have audited the financial statements of Coalfield Community Action Partnership, Inc. (a nonprofit organization) as of and for the year ended April 30, 2009, and have issued our report thereon dated December 21, 2009. In our report, our opinion was qualified because the Organization expenses property and equipment purchases as opposed to capitalizing the assets and depreciating them over their estimated useful lives. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Coalfield Community Action Partnership, Inc.'s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Coalfield Community Action Partnership, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Organization's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified one deficiency in internal control over financial reporting that we consider to be a significant deficiency.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the Organization's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles, such that there is more than a remote likelihood that a misstatement of the Organization's financial statements that is more than inconsequential will not be prevented or detected by the Organization's internal control. We consider the deficiency described in the accompanying schedule of findings and questioned costs as items 09-1 to be a significant deficiency in internal control over financial reporting.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Organization's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we consider item 09-1 to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Coalfield Community Action Partnership, Inc.'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*.

Coalfield Community Action Partnership, Inc.'s response to the finding identified in our audit is described in the accompanying corrective action plan. We did not audit Coalfield Community Action Partnership, Inc.'s response and, accordingly, we express no opinion on it.

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

Wane & Hall PLLC

Huntington, West Virginia
December 21, 2009

Ware & Hall, PLLC

Certified Public Accountants

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INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

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

Compliance

We have audited the compliance of Coalfield Community Action Partnership, Inc. (a nonprofit organization) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended April 30, 2009. Coalfield Community Action Partnership, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of Coalfield Community Action Partnership, Inc.'s management. Our responsibility is to express an opinion on Coalfield Community Action Partnership, Inc.'s compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Coalfield Community Action Partnership, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Coalfield Community Action Partnership, Inc.'s compliance with those requirements.

In our opinion, Coalfield Community Action Partnership, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended April 30, 2009. However, the results of our auditing procedures disclosed one instance of noncompliance with those requirements, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 09-2.

Internal Control Over Compliance

The management of Coalfield Community Action Partnership, Inc. is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered Coalfield Community Action Partnership, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Coalfield Community Action Partnership, Inc.'s internal control over compliance.

Our consideration of the internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the Organization's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified one deficiency in internal control over compliance that we consider to be a significant deficiency.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 09-2 to be a significant deficiency.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the Organization's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies and, accordingly, would not necessarily identify all deficiencies that are also considered to be material weaknesses. However, we do not believe that the significant deficiency described above is a material weaknesses.

Coalfield Community Action Partnership, Inc.'s response to the finding identified in our audit is described in the accompanying corrective action plan. We did not audit Coalfield Community Action Partnership, Inc.'s response and, accordingly, we express no opinion on it.

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

Ware & Hall PLLC

Huntington, West Virginia
December 21, 2009

SUMMARY SCHEDULE OF PRIOR YEAR AUDIT FINDINGS

Coalfield
Community Action Partnership, Inc.

815 Alderson Street
P.O. Box 1406
Williamson, West Virginia 25661
Phone (304) 235-1701
FAX (304) 235-1706
www.coalfieldcap.org

08-1 Reconciliation of Accounting Records to Supporting Information

See current year finding 09-1.

08-2 Head Start Program – CFDA No. 93.600.

See current year finding 09-2.



SCHEDULE OF FINDINGS AND QUESTIONED COSTS

**COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED APRIL 30, 2009**

A. SUMMARY OF AUDITOR'S RESULTS

- 1) The independent auditor's report expresses a qualified opinion on the financial statements of Coalfield Community Action Partnership, Inc. for the year ended April 30, 2009.
- 2) One significant deficiency was noted during the audit of the financial statements of Coalfield Community Action Partnership, Inc. for the year ended April 30, 2009. Significant deficiency 09-1 was considered to be a material weakness.
- 3) No instances of noncompliance material to the financial statements of Coalfield Community Action Partnership, Inc. for the year ended April 30, 2009 were noted during the audit.
- 4) One significant deficiency was noted during the audit of the major federal award programs of Coalfield Community Action Partnership, Inc. for the year ended April 30, 2009. The significant deficiency identified was not considered to be a material weakness.
- 5) The independent auditor's report on compliance for the major federal award programs for Coalfield Community Action Partnership, Inc. for the year ended April 30, 2009 expresses an unqualified opinion on all major federal programs.
- 6) One audit finding was identified which is required to be reported under § 510(a) of OMB Circular A-133.
- 7) The following program was tested as a major program:

<u>Program</u>	<u>CFDA#</u>
Department of Health and Human Services	
Head Start	93.600

- 8) The threshold for distinguishing type A and B programs was the greater of \$300,000 or 3% of total federal awards expended by Coalfield Community Action Partnership, Inc. for the year ended April 30, 2009.
- 9) Coalfield Community Action Partnership, Inc. has not qualified as a low risk auditee under §.530 of OMB Circular A-133 for the year ended April 30, 2009.

COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED APRIL 30, 2009

B. FINDINGS - FINANCIAL STATEMENT AUDIT

09-1 Reconciliation of Accounting Records to Supporting Information

Condition: Audit adjusting entries were required to be made to reflect accurate balances in the Organization's assets, liabilities, revenues, and expenses. These include receivables, fixed assets, deferred revenue, net assets, transfers, revenue and expenses.

Criteria: One of the objectives of an internal control system is to provide management with reasonable assurance that transactions are recorded properly to permit the preparation of financial statements in accordance with generally accepted accounting principles.

Effect: Management has not produced financial statements presented in accordance with generally accepted accounting principles.

Recommendation: While improvement was noted compared to the previous year, we recommend management continue to develop monthly procedures to reconcile the general ledger control accounts with the supporting subsidiary ledgers, accrual worksheets, etc, to ensure that transactions are recorded completely, timely, and accurately in order to prepare financial statements in accordance with generally accepted accounting principles.

This finding was also noted in the prior year.

**COALFIELD COMMUNITY ACTION PARTNERSHIP, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED APRIL 30, 2009**

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAMS

Department of Health and Human Services:

**09-2 Head Start Program - CFDA No. 93.600,
Grant No. 03CH0778/43 Grant Period 05/01/08-04/30/09**

Questioned
Costs

Condition: Coalfield Community Action Partnership, Inc. includes a statement in their construction contracts that the contractor or subcontractor comply with the requirements of the Davis-Bacon Act when applicable. However, we noted two instances where they did not require the contractor to submit copies of weekly payrolls and a statement of compliance with the prevailing wage rates for the locality.

Criteria: The Davis-Bacon Act includes a requirement for the contractor or subcontractor to submit copies of weekly payrolls and a statement of compliance (certified payrolls) with prevailing wage rates for all construction contracts in excess of \$2,000 financed by federal funds.

Effect: Management is unable to ascertain whether the contractors and subcontractors complied with the prevailing wage rates and is in noncompliance with the Davis-Bacon Act.

Recommendation: Require contractors and subcontractors to submit copies of weekly payrolls and a statement of compliance with prevailing wage rates for all construction contracts in excess of \$2,000 financed by federal funds.

Questioned Costs

Not
Determinable

This finding was also noted in the prior year.

Total Questioned Costs
Department of Health and Human Services

Not
Determinable

CORRECTIVE ACTION PLAN

*Coalfield
Community Action Partnership, Inc.*

815 Alderson Street
P.O. Box 1406
Williamson, West Virginia 25661
Phone (304) 235-1701
FAX (304) 235-1706
www.coalfieldcap.org

09-1 Reconciliation of Accounting Records to Supporting Information

Adjusting entries were performed and reconciled. However, some leasehold improvements and assets were not properly captured. Coalfield CAP will make sure leasehold improvements and assets are listed at time of payment of invoice.

09-2 Head Start Program – CFDA No. 93.600.

This problem was corrected during the fiscal year.

