

COMMUNITY ACTION, INC.
FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORT

JUNE 30, 2009

COMMUNITY ACTION, INC.

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SARP & COMPANY CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Community Action, Inc.
105 Grace Way
Punxsutawney, Pennsylvania 15767-1209

We have audited the accompanying statement of financial position of Community Action, Inc., (a non-profit organization) as of June 30, 2009, and the related statements of activities, functional expenses, and cash flows for the year then ended. These financial statements are the responsibility of Community Action, Inc.'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; audit guidelines issued by the Pennsylvania Department of Public Welfare; and audit guidelines issued by the Pennsylvania Coalition Against Domestic Violence. Those standards and guidelines 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.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Community Action, Inc., as of June 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 our report dated December 3, 2009, on our consideration of Community Action, Inc.'s internal control over financial reporting and 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. The 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.

SARP & COMPANY CERTIFIED PUBLIC ACCOUNTANTS

Our audit was conducted for the purpose of forming an opinion on the basic financial statements of Community Action, Inc., taken as whole. The accompanying schedule of expenditures of federal 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 the schedules on pages 20 through 60, presented for purposes of supplemental analysis, are not required parts 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.

Sarp & Company
Sarp & Company
CERTIFIED PUBLIC ACCOUNTANTS

Greensburg, Pennsylvania
December 3, 2009

COMMUNITY ACTION, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2009

Assets:		
Cash	\$	437,840
Grants receivable		520,823
Other accounts receivable		50,887
Certificates of deposit		58,834
Investments		38,031
Inventory		3,921
Prepaid expenses		21,838
Property and equipment, net		<u>654,154</u>
Total Assets		<u>\$ 1,786,328</u>
Liabilities:		
Accounts payable		331,534
Accrued and withheld payroll taxes		7,776
Accrued salaries		115,309
Deferred revenue		47,670
Accrued expenses		26,425
Security deposit		<u>1,995</u>
Total Liabilities		530,709
Net Assets:		
Unrestricted		1,204,329
Temporarily restricted		<u>\$ 51,290</u>
Total Net Assets		1,255,619
Total Liabilities and Net Assets		<u>\$ 1,786,328</u>

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

COMMUNITY ACTION, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2009

Changes in Unrestricted Net Assets:

Contributed support and earned revenue:

Government grants	\$ 5,772,712
Contributions	129,770
In-kind contributions	33,367
Special events	4,552

Other revenue:

Program service fees	122,705
Information technology sales	22,030
Investment income	2,681
Rental income - housing	85,047
Miscellaneous income	5,535

6,178,399

Net assets released from restrictions

5,074

\$ 6,183,473

Expenses and losses:

Operating:

Program services	5,706,365
Management and general	469,051
Fundraising	7,029

Total expenses and losses

6,182,445

Increase in unrestricted net assets

1,028

Changes in Temporarily Restricted Net Assets

Contributions	1,199
Net assets released from restrictions	<u>\$ (5,074)</u>

Increase (Decrease) in temporarily restricted net assets

(3,875)

Increase (Decrease) in net assets

(2,847)

Net assets at beginning of year

1,258,466

Net assets at end of year

\$ 1,255,619

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

COMMUNITY ACTION, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2009

	<u>Program Services</u>	<u>Management and General</u>	<u>Fund-raising</u>	<u>Total</u>
Payroll and Benefits:				
Salaries	\$ 1,268,229	\$ 334,985	\$ 3,630	\$ 1,606,844
Employee benefits	203,368	40,447	394	244,209
Payroll taxes	95,292	25,545	275	121,112
	<u>1,566,889</u>	<u>400,977</u>	<u>4,299</u>	<u>1,972,165</u>
Operating:				
Travel	59,501	6,381	85	65,967
Software	45	-	-	45
Equipment maintenance and rental	1,106	-	-	1,106
Small equipment and tools	11,583	-	-	11,583
Supplies	36,238	-	100	36,338
Space costs	103,107	-	118	103,225
Telephone	52,362	-	82	52,444
Postage	26,029	-	31	26,060
Printing	15,012	-	1,472	16,484
Licenses and registration	1,086	-	25	1,111
Insurance	29,303	-	32	29,335
Auto expenses	4,363	-	-	4,363
Information technology	906	20,482	-	21,388
Advertising and publications	18,494	-	-	18,494
Registration and memberships	7,184	1,274	-	8,458
Training and technical assistance	6,125	-	-	6,125
Administrative fees	6,317	-	-	6,317
Volunteer recognition	11,300	-	-	11,300
Contracted services	2,402	27,000	17	29,419
Snow removal	481	-	-	481
Utilities	36,302	-	-	36,302
Meetings	1,785	-	-	1,785
Food and meals	710	-	-	710
Building repairs and maintenance	5,691	-	-	5,691
Miscellaneous	2,734	-	-	2,734
Property taxes	7,807	-	-	7,807
Computer equipment sold	2,047	-	-	2,047
Depreciation	16,960	-	-	16,960
Fundraising	-	-	768	768
Bad expense	-	-	-	-
Consumer Assistance:				
Child care fees	1,815,232	-	-	1,815,232
Food and meals	152,810	-	-	152,810
Weatherization services	360,672	-	-	360,672
Housing assistance	112,136	-	-	112,136
Client travel and assistance	1,155,048	-	-	1,155,048
Other consumer support	40,281	-	-	40,281
Funds returned	2,950	-	-	2,950
In-Kind expenses	33,367	-	-	33,367
Fiscal Services	-	10,790	-	10,790
Human Resources Services	-	2,147	-	2,147
	<u>4,139,476</u>	<u>68,074</u>	<u>2,730</u>	<u>4,210,280</u>
Total Operating				
	<u>\$ 5,706,365</u>	<u>\$ 469,051</u>	<u>\$ 7,029</u>	<u>\$ 6,182,445</u>

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

COMMUNITY ACTION, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2009

Operating Activities:	
Increase (Decrease) in Net Assets	\$ (2,847)
Adjustments to Reconcile Decrease in Net Assets to Net Cash Provided (Used) by Operating Activities:	
Depreciation Expense	\$ 32,098
Unrealized (Gain) Loss on Investments	7,330
(Increase) Decrease in Grant Receivables	(263,476)
(Increase) Decrease in Accounts Receivable	(86,833)
(Increase) Decrease in Inventory	(2,744)
(Increase) Decrease in Prepaid Expenses	36,995
Increase (Decrease) in Accounts Payable	65,995
Increase (Decrease) in Accrued Expense	1,425
Increase (Decrease) in Security Deposit	(190)
Increase (Decrease) in Accrued and Withheld Payroll Taxes	(19,369)
Increase (Decrease) in Accrued Salaries	(69,953)
Increase (Decrease) in Deferred Revenue	11,490
	(287,232)
Total Adjustments	(287,232)
Net Cash Provided by Operating Activities	(290,079)
Cash Flows from Investing Activities:	
Purchase of Fixed Assets	\$ (20,896)
Disposal of Fixed Assets	490
	(20,406)
Net Cash Provided by (Used in) Investing Activities	(20,406)
Increase in Cash and Cash Equivalents	(310,485)
Cash at Beginning of Year	748,325
Cash at End of Year	\$ 437,840

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

COMMUNITY ACTION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Community Action, Inc., is a private non-profit organization established in 1965, and is the local Community Action Agency designated by the Board of Commissioners of Jefferson and Clarion Counties as the lead provider of a wide range of social services primarily for low income and disadvantaged individuals. Community Action, Inc. serves as a multi-purpose administering and service delivery entity for a number of projects. Although each of the projects administered by Community Action, Inc. is subject to specific funding source requirements and regulations, each project has a relevant purpose toward the corporate mission. Community Action, Inc.'s programs are funded by various federal, state, and local grants, and private donations.

The accounting policies are the principles of accounting and the methods of applying those principles which are utilized in preparing the financial statements. The accounting policies adopted can significantly affect the reported results of the operations. To facilitate an understanding of the information presented in the financial statements, the significant accounting policies followed in the presentation of the accompanying financial statements are summarized as follows:

Income Taxes

Community Action, Inc., is a non-profit organization exempt from federal income tax under section 501(c)(3) of the Internal Revenue Code and applicable state regulations, subject to unrelated business taxable income on net profits from information technology activities. As such, they are not classified as a private foundation.

Inventory

Inventory is stated at the lower of cost or market value. Cost is determined using the first-in, first-out method.

Property and Equipment

Property and equipment are recorded at cost, if purchased, and fair market value at date of donation, if contributed. Items purchased or contributed with a fair market value of \$500 or more are capitalized. Depreciation is computed using the straight-line method of depreciation over the assets' estimated useful lives. Donations are reported as increases in unrestricted net assets unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, Community Action, Inc., reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. Community Action, Inc., reclassifies temporarily restricted net assets to unrestricted net assets at that time.

COMMUNITY ACTION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 1: (CONTINUED)

Cash and Cash Equivalents

For purposes of the statement of cash flows, Community Action, Inc., considers all highly liquid debt instruments purchased with an initial maturity of three months or less to be cash equivalents. There were no instruments considered to be cash equivalents at June 30, 2009.

Allowance for Doubtful Accounts

No allowance for doubtful accounts is provided at June 30, 2009, as management believes all outstanding receivables are collectible. If collection becomes doubtful, an allowance for doubtful accounts will be established. Recoveries of previously charged off accounts are recorded when received.

Investments

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair values in the statement of financial position.

Investment income and realized and unrealized gains (losses) restricted by donors are reported as increases (decreases) in unrestricted net assets if the restrictions are met (either a stipulated time period or a purpose restriction is accomplished) in the reporting period in which the income and gains (losses) are recognized.

Basis of Presentation

Net assets and revenues, expenses, gains and losses are classified based on the existence or absence of donor imposed restrictions. Accordingly, net assets of Community Action, Inc., and changes therein are classified and reported as follows:

Unrestricted net assets – Net assets that are not subject to donor imposed stipulations.

Temporarily restricted net assets – Net assets subject to donor imposed stipulations that may or will be met either by actions of Community Action, Inc., and/or the passage of time.

Permanently restricted net assets – Net assets subject to donor imposed stipulations that they be maintained permanently by Community Action, Inc. Generally the donors of these assets permit Community Action, Inc., to use all or part of the income earned on related investments for general or specific purposes. There were no permanently restricted assets at June 30, 2009.

COMMUNITY ACTION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 1: (CONTINUED)

Grants, contract funding, and contributions which are restricted to the use of Community Action, Inc.'s programs are reflected as unrestricted revenue when these funds are received and spent during the same year.

Use of Estimates

The preparation of financial statements, in conformity with accounting principles generally accepted in the United States of America, requires management to make certain estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the reporting period. Actual results could differ from these estimates.

NOTE 2: GRANTS RECEIVABLE

Weatherization/LIHEAP	\$46,120
Victims of Crime Act (VOCA)	6,214
Medical Transportation	186,071
Adult Literacy	4,530
Human Services Development Fund	3,000
Stewart – McKinney	9,625
CCIS	185,897
Retired and Senior Volunteer Program	5,468
Community Services Block Grant	16,068
Housing Assistance Program	6,845
Emergency Food and Shelter Program – AR	7,904
Crossroads	34,844
HFHADP	7,025
New Choices/New Options	1,212
Total	<u>\$520,823</u>

COMMUNITY ACTION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 3: PROPERTY AND EQUIPMENT

Property and equipment consists of the following:

Land	\$ 48,115
Buildings and Improvements	838,102
Equipment	198,181
	<u>1,084,398</u>
Less: Accumulated Depreciation	(430,244)
Property and Equipment	<u>\$ 654,154</u>

Depreciation expense for the year is \$32,098, which includes \$15,138 allocated to cost pools.

Community Action, Inc., also uses property and equipment, in its operations, that is not capitalized and depreciated because it was purchased with funds from federal and state grants. As June 30, 2009, the total cost of property and equipment not capitalized is \$246,812.

NOTE 4: DONATED SERVICES AND MATERIALS

Contributed services are recognized if the services received (a) create or enhance long-lived assets, or (b) require specialized skills, are provided by individuals possessing those skills and would typically need to be purchased if not provided by donation. Contributions of tangible assets are recognized at fair market value when received. In-kind contributions included in total contributed support consist of the following at fair market value at the date of donation:

Adult Literacy – volunteer tutor hours	\$ 6,165
Adult Literacy classroom space	18,300
Early Care and Education meeting space	5,000
Early Care and Education travel	181
Food and program supplies	1,321
Software/Technology	2,400
	<u>\$ 33,367</u>

Additionally, Community Action, Inc., receives a significant amount of contributed time that does not meet the two recognition criteria above. Accordingly, the value of this contributed time has not been determined and is not reflected in the accompanying financial statements. Volunteers supporting the Retired and Senior Volunteer Program provided approximately 60,752 hours of time, volunteers supporting the Victims of Crime Act program provided approximately 3,021 hours of time and volunteers supporting the Early Care and Education provided approximately 570 hours of time.

COMMUNITY ACTION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 5: INVESTMENTS

The fair values of marketable equity securities are based on quoted market prices.

	<u>Cost</u>	<u>Fair Value</u>
544 Shares Exxon Mobil Corporation	<u>\$21,675</u>	<u>\$38,031</u>

An unrealized loss of \$9,912 was recognized in 2009.

The fair value of investments in certificates of deposit are as follows:

	<u>Cost</u>	<u>Fair Value</u>
Certificates of deposit with First Commonwealth Bank originally purchased February 1, 2006, matured September 29, 2008 and were reinvested with National City Bank, currently known as PNC Bank, with a maturity date of May 5, 2010, interest rate of 5.00 percent, annually, disbursed monthly.	<u>\$58,834</u>	<u>\$58,834</u>

Components of net investment income include:

Dividend income	\$ 881
Interest income on certificates of deposit	2,582
Interest income on interest bearing cash	9,129
Unrealized holding gain	(9,912)
	<u>\$ 2,680</u>

NOTE 6: INCOME TAXES

Community Action, Inc., is required to pay federal income taxes on profits earned by its information technology activities, an unrelated business.

Federal net operating losses of \$567 were available to offset the current tax expense from information technology operations. As a result, the agency recognized \$511 in tax due for the year ended June 30, 2009.

COMMUNITY ACTION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 7: THIRD PARTY REIMBURSEMENT ARRANGEMENTS

Community Action, Inc., receives substantial support from third party reimbursement arrangements. Under these third party arrangements, Community Action, Inc., is reimbursed for its actual costs of providing program services. In addition, four programs provided 63 percent of total revenues during the fiscal year. Without these programs, Community Action, Inc.'s ability to carry out its program services would be significantly reduced.

NOTE 8: MATCH REQUIREMENTS

Community Action, Inc., is required to raise and spend (within the community) a percentage or a fixed dollar amount of certain program contracts. Community Action, Inc., fulfilled its obligation for each program for the year ended June 30, 2009, as follows:

PCADV CONTRACT #52-33 – 20 percent of original contract; match met or exceeded with VOCA grant at 45 percent and community donations.

ADULT BASIC EDUCATION SUBGRANT #041-09-9067 – 25 percent; \$18,120 met with in-kind classroom space.

RSVP SUBGRANTS #07SRAPA013 – 30 percent; match met with local community donations, fundraising efforts, and county support.

SUPPORTIVE HOUSING #PA28B602004 – 25 percent of all direct operating services and 20 percent of all supportive services; match met with grant funds and local community funds.

EARLY CARE AND EDUCATION GRANT – 25 percent or \$16,667 of in-kind and cash contributions.

VICTIMS OF CRIME ACT – 20 percent; match met with volunteer hours valued at \$25,987.

DOMESTIC VIOLENCE EDUCATION SCHOOL PROJECT SUBGRANT #2005-JG-03-15360-3 – \$30,000; match met with ACT 44 funding for Domestic Violence Prevention activities of \$191,877.

HOUSING FOR HOMELESS AND DISABLED PERSONS #PA28B602010 – 20 percent supportive services match; met with grant funds and local community funds.

COMMUNITY ACTION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 9: OPERATING LEASE COMMITMENTS

Community Action, Inc., has several operating lease agreements in effect as of the year ended June 30, 2009, for the lease of office space and other facilities. These lease agreements have various expiration dates with some continuing in effect on a month-to-month basis. Lease amounts range from \$525 per month to \$1,910 per month, depending on the facility.

Community Action, Inc., has several operating lease agreements in effect as of the year ended June 30, 2009, for the lease of office equipment. At the conclusion of these leases the equipment reverts to the lessor.

The following summarizes the future lease obligations for both the facility and equipment leases:

<u>Year Ended</u> <u>June 30,</u>	<u>Equipment</u>	<u>Facilities</u>
2010	\$2,916	\$62,007
2011	2,123	27,375
2012	-	1,500
	<u>\$5,039</u>	<u>\$90,882</u>

The above schedule does not include facility or equipment leases that are on a month-to-month basis.

For the year ending June 30, 2009, lease expenses for Facilities and Equipment was \$67,668 and \$2,916, respectively.

NOTE 10: REVOLVING LINE OF CREDIT

Community Action, Inc., has three separate unsecured lines of credit with First Commonwealth Bank. These lines of credit were as follows:

A \$20,000 line of credit with an original date of August 30, 1988, bearing interest at 3.75 percent per annum and expiring on October 31, 2009. As of June 30, 2009, there was no outstanding balance owed on this line of credit.

An \$85,000 line of credit with an original date of April 26, 1994, bearing interest at 3.75 percent per annum and expiring on October 31, 2009. As of June 30, 2009, there was no outstanding balance owed on this line of credit.

A \$120,000 line of credit with an original date of August 29, 2002, bearing interest at 3.75 percent per annum and expiring on October 31, 2009. As of June 30, 2009, there was no outstanding balance owed on this line of credit.

COMMUNITY ACTION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 11: FUNCTIONAL COSTING

The Organization allocates its expenses on a functional basis among its various programs and support services. Expenses that can be identified with a specific program and support service are allocated directly according to their natural expenditure classification.

NOTE 12: CONCENTRATIONS OF CREDIT RISK OF FINANCIAL INSTRUMENTS

Demand deposits in banks are financial instruments of the depositor. The depositor has the contracted right to receive this currency on demand. In addition, Community Action, Inc., holds two certificates of deposit. Community Action, Inc., has cash deposits in four accounts with two financial institutions. One of the cash accounts represents investments in government securities, which is not covered by FDIC insurance. The other deposits are insured up to \$250,000 per institution. The balance, which was not covered by FDIC insurance at June 30, 2009, was \$449,983 which is collateralized through a repurchasing agreement between Community Action, Inc., and the financial institution.

NOTE 13: RESTRICTED NET ASSETS

Temporarily restricted assets at June 30, 2009, are available for the following purposes:

Contributions available for RSVP program	\$ 1,910
Contributions available for Crossroads program	25,000
Contributions available for client services	18,450
Contributions available for Friends for Food	5,930
	<u>\$51,290</u>

NOTE 14: SIMPLE PLAN

Effective July 1, 2000, a Simple IRA retirement plan was adopted. To be eligible, employees must have received at least \$5,000 in compensation from Community Action, Inc., during any two calendar years preceding the current calendar year and reasonably expect to earn at least \$5,000 during the current calendar year. Employee contributions will be matched dollar-for-dollar by employer contributions of not less than one percent and not more than three percent of employee's compensation. Maximum salary reductions are \$11,500 for calendar year 2009. For the year ending June 30, 2009, employer contributions were \$28,993.

COMMUNITY ACTION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2009

NOTE 15: ACCRUED COMPENSATED ABSENCES

Employees earn compensated time off based on hours worked. Employees are permitted to carry over from one calendar year to the next a maximum of seventy five (75) hours. Community Action, Inc., accrues these compensated absences at current pay rates. At June 30, 2009, these accrued compensated absences were \$65,265.

NOTE 16: SUPPLEMENTAL DISCLOSURES – PCADV

Interfund Borrowings

The lending of PCADV Contract Funds is prohibited by legal restrictions imposed by the Commonwealth of Pennsylvania and has not occurred during the year ended June 30, 2009.

Match Requirements

Community Action, Inc., is required by PCADV to raise monies within the community and spend amounts in excess of 20 percent of the contract. For the year ended June 30, 2009, Community Action, Inc., raised and spent match monies totaling approximately 25 percent of the contract to fulfill its obligation.

Domestic Violence Budget

For the year ended June 30, 2009, total domestic violence expenditures for Community Action, Inc., expenditures for domestic violence, was \$442,970.

Interest Income

As required by contract terms, interest income earned on funds received under third-party reimbursement arrangements was used for contract related expenditures.

Federal Awards

Community Action, Inc., received, on an agency-wide basis, federal awards in excess of \$500,000 during the year ended June 30, 2009.

SUPPLEMENTAL INFORMATION

COMMUNITY ACTION, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2009

Federal Grantor/ Pass Through Grantor/ <u>Program Title</u>	Federal C.F.D.A. <u>Number</u>	Contract <u>Number</u>	Federal <u>Expenditures</u>	Grant Payments <u>Received</u>
<u>U. S. Department of Health and Human Services</u>				
Passed through the Pennsylvania Department of Community and Economic Development (DCED):				
Community Services Block Grant ⁽¹⁾	93.569	C000020963	\$ 133,016	\$ 132,921
Community Services Block Grant ⁽¹⁾	93.569	C000037157	126,834	110,766
Community Services Block Grant ⁽¹⁾	93.569	C000036562	55,725	90,209
Low-Income Home Energy Assistance (LIHEAP):				
WX-LIHEAP ⁽¹⁾	93.568	C000036331	324,264	278,144
WX-LIHEAP ⁽¹⁾	93.568	C000029372	35,730	69,951
Temporary Assistance for Needy Families (TANF)	93.558	C000029258	-	28,578
Passed through the Pennsylvania Department of Public Welfare (DPW):				
Passed through the Clarion County Commissioners:				
Child Care and Development ⁽¹⁾⁽²⁾	93.596	DC08-169208	252,545	252,287
Child Care and Development Funds (CCDF) Matching Grant ⁽¹⁾⁽²⁾	93.575	DC08-169208	686,296	560,312
Child Care and Development Funds (CCDF) Matching Grant ⁽¹⁾⁽²⁾	93.575	DC07-169208	-	19,828
Social Services Block Grant (SSBG)	93.667	DC08-169208	150,934	138,140
Temporary Assistance for Needy Families (TANF)	93.558	DC08-169208	19,687	18,831
Passed through the Pennsylvania Coalition Against Domestic Violence (PCADV):				
Social Services Block Grant (SSBG)	93.667	52-33	16,279	12,881
Family Violence Prevention Services (FVPS)	93.671	52-33	107,677	77,080
Temporary Assistance for Needy Families (TANF)	93.558	52-33	14,356	11,889
Passed through the Pennsylvania Department of Community and Economic Development (DCED):				
Temporary Assistance for Needy Families (TANF)	93.558	4100044838	87,192	89,226
Passed through the NW Regional Key-NW Institute of Research:				
Early Care and Education Grant (ECE) ⁽¹⁾⁽²⁾	93.575		50,089	50,000
Transition Planning ⁽¹⁾	93.575		13,650	14,000
Passed through the Jefferson County Commissioners:				
Medical Assistance Transportation Program (MATP) (08/09)	93.778	SAP 159000	662,694	575,530
Medical Assistance Transportation Program (MATP) (07/08)	93.778	SAP 159000	-	27,510
Total U. S. Department of Health and Human Services			<u>2,736,968</u>	<u>2,558,083</u>
<u>U. S. Department of Education</u>				
Passed Through the Pennsylvania Department of Education:				
Adult Literacy	84.002	041-09-9067	<u>54,361</u>	<u>49,831</u>

See accompanying notes to schedule of expenditures of federal awards.

COMMUNITY ACTION, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2009
(CONTINUED)

<u>Federal Grantor/ Pass Through Grantor/ Program Title</u>	<u>Federal C.F.D.A. Number</u>	<u>Contract Number</u>	<u>Federal Expenditures</u>	<u>Grant Payments Received</u>
<u>U. S. Department of Homeland Security</u>				
<u>U. S. Department of Energy</u>				
Passed Through the Pennsylvania Department of Economic and Community Development (DCED):				
Weatherization Assistance for Low Income Persons WX-DOE	81.042	C000036331	\$ 153,086	\$ 152,940
Passed through the United Way of America:				
Emergency Food and Shelter National Board Program:				
Emergency Food and Shelter National Board Program-CL	97.024	27-7218-00-002	18,878	20,118
Emergency Food and Shelter National Board Program-CL	97.024	26-7218-00-002	14,208	-
Emergency Food and Shelter National Board Program-JEFF	97.024	26-7260-00-007	11,220	-
Emergency Food and Shelter National Board Program-JEFF	97.024	27-7260-00-007	17,329	17,323
American Recovery Reinvestment Act Funds:				
Emergency Food and Shelter National Board Program-CL-ARRA ⁽¹⁾	97.114	AR-7218-00-007	\$ 2,873	\$ 1,447
Emergency Food and Shelter National Board Program-JEFF-ARRA ⁽¹⁾	97.114	AR-7260-00-007	6,478	-
Total U. S. Department of Homeland Security			<u>70,986</u>	<u>38,888</u>
<u>U. S. Department of Justice</u>				
Passed through the Pennsylvania Commission on Crime and Delinquency:				
Domestic Violence Education School Program	16.738	2005-JG-03-15360-3	823	6,408
Crime Victim Assistance	16.575	2006-VF-05-17797	43,760	43,746
Crime Victim Assistance	16.575	2006-VF-05-17785	30,665	30,654
Total U. S. Department of Justice			<u>75,248</u>	<u>80,808</u>
<u>U. S. Department of Agriculture</u>				
Passed through the Pennsylvania Department of Public Welfare (DPW):				
State Administered Matching Grants for Food Stamps Program	10.561	DC08-169208	86,157	78,091
Total U. S. Department of Agriculture			<u>86,157</u>	<u>78,091</u>
<u>U. S. Department of Housing and Urban Development (HUD)</u>				
Transitional Housing	14.235	PA28B602004R	69,440	61,071
Housing for Homeless and Disabled Persons	14.235	PA28B602010R	53,245	47,856
Total U. S. Department of Housing and Urban Development			<u>\$ 122,685</u>	<u>\$ 108,927</u>

See accompanying notes to schedule of expenditures of federal awards.

COMMUNITY ACTION, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2009
(CONTINUED)

<u>Federal Grantor/ Pass Through Grantor/ Program Title</u>	<u>Federal C.F.D.A. Number</u>	<u>Contract Number</u>	<u>Federal Expenditures</u>	<u>Grant Payments Received</u>
<u>Corporation for National and Community Service</u>				
Retired senior and volunteer Program - RSVP (08/09)	94.002	07SRAPA013	\$ 55,604	\$ 59,918
Retired senior and volunteer Program - RSVP (09/10)	94.002	07SRAPA013	<u>18,838</u>	<u>13,370</u>
Total Corporation for National and Community Service			<u>74,442</u>	<u>73,288</u>
Total Schedule of Federal Awards			<u>\$ 3,373,933</u>	<u>\$3,140,856</u>

Legend:

(1) Major Program

(2) CCDF Cluster Programs

Calculation of 50% Rule

Programs Selected:

Child Care and Development ⁽¹⁾⁽²⁾	93.596	\$ 252,545
Child Care and Development Funds (CCDF) Matching Grant ⁽¹⁾⁽²⁾	93.575	686,296
Early Care and Education Grant (ECE) ⁽¹⁾⁽²⁾	93.575	50,089
Transition Planning ⁽¹⁾	93.575	13,650
Community Services Block Grant ⁽¹⁾	93.569	315,575
Low-Income Home Energy Assistance Program ⁽¹⁾	93.568	359,994
Emergency Food and Shelter National Board Program-JEFF-ARRA	97.114	<u>9,351</u>
Total Programs Selected		<u>\$ 1,687,500</u>
Total Schedule of Federal Awards		<u>\$ 3,373,933</u>
Percentage Tested		<u>50.02%</u>

See accompanying notes to schedule of expenditures of federal awards.

COMMUNITY ACTION, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2009

NOTE A – BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards includes the federal grant activity of Community Action, Inc., and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States of 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.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
COMMUNITY SERVICES BLOCK GRANT #C000020963
YEAR ENDED JUNE 30, 2009

	<u>Approved Budget</u>	<u>Contract Period Expenditures</u>	<u>Questioned Cost</u>
BUDGET CATEGORY			
OPERATING COSTS			
Salaries and fringes	\$ 499,810	\$ 93,732	\$ -
Consumable supplies	4,200	641	-
Travel	22,100	4,534	-
Advertising	2,698	2,238	-
Office equipment	575	-	-
Space costs	20,375	4,045	-
Audit	5,200	-	-
	<hr/>	<hr/>	<hr/>
Total Operating Costs	554,958	105,190	-
RELATED COSTS			
Professional services	6,355	1,500	-
Insurance	4,850	587	-
Other	100,052	25,739	-
	<hr/>	<hr/>	<hr/>
Total Related Costs	111,257	27,826	-
	<hr/>	<hr/>	<hr/>
Total	\$ 666,215	\$ 133,016	\$ -

NOTE: The Community Services Block Grant Program contract period is from July 1, 2006 through December 31, 2008. The expenditures above are for the period July 1, 2008 through December 31, 2008. The expenditures include the use of \$95 of interest income.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
COMMUNITY SERVICES BLOCK GRANT #C000037157
YEAR ENDED JUNE 30, 2009

	<u>Approved Budget</u>	<u>Contract Period Expenditures</u>	<u>Questioned Cost</u>
BUDGET CATEGORY			
OPERATING COSTS			
Salaries and fringes	\$ 212,014	\$ 90,504	\$ -
Consumable supplies	1,400	717	-
Travel	9,775	5,196	-
Advertising	800	294	-
Space costs	5,396	2,451	-
Audit	6,500	2,070	-
	<u>235,885</u>	<u>101,232</u>	<u>-</u>
Total Operating Costs			
RELATED COSTS			
Professional services	1,800	-	-
Insurance	1,400	594	-
Other	45,570	25,008	-
	<u>48,770</u>	<u>25,602</u>	<u>-</u>
Total Related Costs			
Total	<u>\$ 284,655</u>	<u>\$ 126,834</u>	<u>\$ -</u>

NOTE: The Community Services Block Grant Program contract period is from January 1, 2009 through December 31, 2009. The expenditures above are for the period January 1, 2009 through June 30, 2009.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
WEATHERIZATION CONTRACT #C000029372 (LIHEAP)
YEAR ENDED JUNE 30, 2009

	<u>Final Approved Budget</u>	<u>Current Fiscal Period Expenditures</u>	<u>Questioned Cost</u>
BUDGET CATEGORY			
I. ADMINISTRATION			
a. Personnel	\$ 4,902	\$ 4,159	\$ -
b. Operating/supplies	5,131	1,926	
c. Office equipment	22	130	-
Total Administration	<u>10,055</u>	<u>6,215</u>	<u>-</u>
II. FINANCIAL AUDIT	907	-	-
III. DIRECT SERVICES			
a. Program support	64,951	13,295	-
b. Labor	16,938	4,903	-
c. Materials	27,770	5,890	-
d. Health and safety	81,830	5,279	-
Total Direct Services	<u>191,489</u>	<u>29,367</u>	<u>-</u>
IV. LIABILITY INSURANCE	<u>2,500</u>	<u>148</u>	<u>-</u>
Total	<u>\$ 204,951</u>	<u>\$ 35,730</u>	<u>\$ -</u>

NOTE: The contract period for the Low Income Home Energy Assistance Program is July 1, 2007 through September 30, 2008. The expenditures above are for the period July 1, 2008 through September 30, 2008. The budget shown is for the entire contract period. The expenditures above includes \$556 of interest income and deferred interest.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
WEATHERIZATION CONTRACT #C000036331 (LIHEAP)
YEAR ENDED JUNE 30, 2009

	<u>Final Approved Budget</u>	<u>Current Fiscal Period Expenditures</u>	<u>Questioned Cost</u>
BUDGET CATEGORY			
I. ADMINISTRATION			
a. Personnel	\$ 8,485	\$ 11,169	\$ -
b. Operating/supplies	12,862	10,318	
c. Office equipment	140	-	-
Total Administration	<u>21,487</u>	<u>21,487</u>	<u>-</u>
II. FINANCIAL AUDIT	1,428	1,428	-
III. DIRECT SERVICES			
a. Program support	84,702	45,272	-
b. Labor	38,300	16,139	-
c. Materials	46,489	18,434	-
d. Health and safety	234,520	220,285	-
Total Direct Services	<u>404,011</u>	<u>300,130</u>	<u>-</u>
IV. LIABILITY INSURANCE	<u>1,218</u>	<u>1,218</u>	<u>-</u>
Total	<u>\$ 428,144</u>	<u>\$ 324,263</u>	<u>\$ -</u>

The contract period for the Low Income Home Energy Assistance Program is July 1, 2008 through September 30, 2009. The expenditures above are for the period July 1, 2008 through June 30, 2009. The budget shown is for the entire contract period.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
WEATHERIZATION CONTRACT #C000036331 (DOE)
YEAR ENDED JUNE 30, 2009

	<u>Final Approved Budget</u>	<u>Contract Period Expenditures</u>	<u>Questioned Cost</u>
BUDGET CATEGORY			
I. ADMINISTRATION			
a. Personnel	\$ 6,454	\$ 8,705	\$ -
b. Operating/supplies	8,761	6,589	-
c. Office equipment	79	-	-
	<hr/>	<hr/>	<hr/>
Total Administration	15,294	15,294	-
II. FINANCIAL AUDIT			
	590	590	-
III. DIRECT SERVICES			
a. Program support	71,739	73,474	-
b. Labor	17,842	11,134	-
c. Materials	28,111	11,894	-
d. Health and safety	14,632	35,968	-
	<hr/>	<hr/>	<hr/>
Total Direct Services	132,324	132,470	-
IV. LIABILITY INSURANCE			
	812	812	-
V. TRAINING/TECH. ASST.			
	<hr/> 3,920	<hr/> 3,920	<hr/> -
	<hr/>	<hr/>	<hr/>
Total	<u>\$ 152,940</u>	<u>\$ 153,086</u>	<u>\$ -</u>

NOTE: The expenditures above include the use of \$146 of interest income.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
WORK READY PROGRAM #4100044838
YEAR ENDED JUNE 30, 2009

	<u>Approved Budget</u>	<u>Contract Period Expenditures</u>	<u>Questioned Cost</u>
ADMINISTRATION			
Personnel	\$ 8,098	\$ 7,750	\$ -
Equipment and Supplies	50	-	-
Operating Expenses	8,890	9,288	-
	<u>17,038</u>	<u>17,038</u>	<u>-</u>
PROGRAM COSTS			
Personnel	101,562	72,694	-
Equipment and Supplies	1,200	1,463	-
Operating Expenses	31,988	20,574	-
Other Expenses	6,000	2,141	-
	<u>140,750</u>	<u>96,872</u>	<u>-</u>
SUPPORT SERVICES			
	12,592	4,437	-
WORK EXPERIENCE WAGES	2,796	-	-
WC/UC/FICA FOR PAID WORK EXPERIENCE	783	-	-
SUBSIDIZED WORK WAGES	2,535	-	-
SPECIAL ALLOWANCES	1,859	89	-
	<u>\$ 178,353</u>	<u>\$ 118,436</u>	<u>\$ -</u>

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
DEPARTMENT OF EDUCATION - ADULT EDUCATION PROGRAMS
CONTRACT #125-09-9015, #059-09-9056 AND #041-09-9067
YEAR ENDED JUNE 30, 2009

	<u>Adult Education Programs</u>		
	<u>Impact</u>	<u>Adult Literacy Programs</u>	
	<u>Act 125</u>	<u>Act 143</u>	<u>Section 231</u>
	<u>#125-09-9015</u>	<u>#059-09-9056</u>	<u>#041-09-9067</u>
REVENUE			
Grant income	\$ 108,000	\$ 54,361	\$ 54,361
 EXPENSES			
Salaries	60,458	33,538	35,180
Benefits	15,835	7,157	7,112
Professional and technical services	360	181	181
Purchased property services	11,758	3,784	1,481
Other purchased services	17,748	9,614	9,538
Supplies	1,841	87	869
	<u>108,000</u>	<u>54,361</u>	<u>54,361</u>
 Due to Funding Source	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
DEPARTMENT OF EDUCATION - NEW CHOICES/NEW OPTIONS
CONTRACT #022-09-9012
YEAR ENDED JUNE 30, 2009

REVENUE	
Grant income	\$ 94,208
EXPENSES	
Salaries	48,064
Benefits	7,823
Professional and technical services	-
Purchased property services	8,968
Other purchased services	21,118
Supplies	3,391
Approved Indirect	4,844
	<hr/>
	94,208
	<hr/>
Due to Funding Source	\$ <u> -</u>

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
RETIRED AND SENIOR VOLUNTEER PROGRAM
CONTRACT #07SRAPA013
YEAR ENDED JUNE 30, 2009

REVENUE		
Grant income		\$ 74,442
VOLUNTEER SUPPORT EXPENSES		
Salaries and wages	\$40,623	
Fringe benefits	7,571	
Travel	7,054	
Supplies	891	
Telephone	1,341	
Postage	1,453	
Printing	1,138	
Contractual and consultant services	261	
Insurance	340	
Fiscal services	3,244	
Information technology expense	2,608	
Space	1,952	
	<hr/>	
Total Volunteer Support Expenses		<u>68,476</u>
VOLUNTEER COSTS		
Volunteer recognition	2,348	
Insurance	2,592	
Recruitment	1,026	
	<hr/>	
Total Volunteer Costs		<u>5,966</u>
Total Program		<u>74,442</u>
Due to Funding Source		<u>\$ -</u>

NOTE: The program contract period is from April 1, 2007 through March 31, 2010. The expenditures above are for the period July 1, 2008 through June 30, 2009. The match was met with local donations and community funds.

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
FOOD AND SHELTER PROGRAMS
PENNSYLVANIA DEPARTMENT OF AGRICULTURE
YEAR ENDED JUNE 30, 2009

	Pennsylvania Department <u>of Agriculture</u> <u>#445037</u> <u>#445054</u>	
REVENUE		
Grants	\$ 64,274	\$ 81,818
Interest	73	159
	64,347	81,977
 EXPENSES		
Administrative expenses	3,791	6,287
Shelter assistance	-	-
Food assistance	60,556	75,690
	64,347	81,977
Due to Funding Source	-	-
Deferred	\$ -	\$ -

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
FOOD AND SHELTER PROGRAMS
FEDERAL EMERGENCY MANAGEMENT AGENCY
YEAR ENDED JUNE 30, 2009

	<u>Federal Emergency Management Agency</u>			
	<u>#27-7218-00-</u>	<u>#26-7218-00</u>	<u>#27-7260-00</u>	<u>#26-7260-00</u>
REVENUE				
Grants	\$ 18,878	\$ 14,086	\$ 17,323	\$ 11,099
Interest	-	122	6	121
	<u>18,878</u>	<u>14,208</u>	<u>17,329</u>	<u>11,220</u>
 EXPENSES				
Administrative expenses	402	-	424	-
Shelter assistance	10,333	6,405	11,702	8,964
Utility Assistance	8,143	3,021	5,203	2,256
Food assistance	-	4,782	-	-
	<u>18,878</u>	<u>14,208</u>	<u>17,329</u>	<u>11,220</u>
 Due to Funding Source	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
 Deferred	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NOTE: The FEMA Program contract #27-7218-00 period is from October 1, 2008 through September 30, 2009, the above expenditure are shown for the period October 1, 2008 through June 30, 2009. The FEMA Program contract #26-7218-00 period is from October 1, 2007 through September 30, 2008, the above expenditure are shown for the period July 1, 2008 through June 30, 2009. The FEMA Program contract #27-7260-00 period is from November 1, 2008 through October 31, 2009, the above expenditure are shown for the period November 1, 2008 through June 30, 2009. The FEMA Program contract #26-7260-00 period is from November 1, 2007 through October 31, 2008, the above expenditure are shown for the period July 1, 2008 through October 31, 2008.

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
FOOD AND SHELTER PROGRAMS
FEDERAL EMERGENCY MANAGEMENT AGENCY - ARRA
YEAR ENDED JUNE 30, 2009

	Federal Emergency Management Agency	
	<u>#AR-7260-00</u>	<u>#AR-7218-00</u>
REVENUE		
Grants	\$ 6,478	\$ 2,873
Interest	-	-
	6,478	2,873
EXPENSES		
Administrative expenses	74	48
Shelter assistance	3,751	1,968
Utility Assistance	2,653	857
Food assistance	-	-
	6,478	2,873
Due to Funding Source	-	-
Deferred	\$ -	\$ -

NOTE: The FEMA Program contract #AR-7260-00 period is from April 1, 2009 through October 31, 2009, the above expenditure are shown for the period April 1, 2009 through June 30, 2009. The FEMA Program contract #AR-7218-00 period is from April 1, 2009 through September 30, 2009, the above expenditures are shown for the period April 1, 2009 through June 30, 2009.

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
MEDICAL ASSISTANCE TRANSPORTATION PROGRAM
CONTRACT # SAP 159000
YEAR ENDED JUNE 30, 2009

	<u>Reported</u>	<u>Actual</u>
SERVICE DATA		
Expenditures:		
Group I clients	\$ 1,334,563	\$ 1,334,563
Group II clients	82,662	82,662
	1,417,225	1,417,225
Total Expenditures	1,417,225	1,417,225
 Summary of Trips:		
Total trips	66,781	66,781
Total clients	1,366	1,366
	68,147	68,147
Total Passenger Trips	68,147	68,147
 ALLOCATION DATA		
Revenues:		
Department of Public Welfare	1,416,887	1,416,887
Interest income	338	338
	1,417,225	1,417,225
Total Revenues	1,417,225	1,417,225
 Funds Expended:		
Operating costs	1,149,062	1,149,062
Administrative costs	268,163	268,163
	1,417,225	1,417,225
Total Funds Expended	1,417,225	1,417,225
 Excess Revenues over Expenditures	 \$ -	 \$ -

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
HUMAN SERVICES DEVELOPMENT FUND SUPPLEMENTAL
YEAR ENDED JUNE 30, 2009

	<u>Budget</u>	<u>Actual</u>
REVENUE		
Pennsylvania Department of Public Welfare	\$ 3,000	\$ 3,000
 EXPENDITURES		
Categorical:		
Homeless assistance	3,000	3,000
Total Expenditures	<u>3,000</u>	<u>3,000</u>
Excess of Revenue over Expenditures	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
HUMAN SERVICES DEVELOPMENT FUND
YEAR ENDED JUNE 30, 2009

	<u>Budget</u>	<u>Actual</u>
REVENUE		
Pennsylvania Department of Public Welfare	\$ 7,225	\$ 7,225
 EXPENDITURES		
Categorical:		
Homeless assistance	7,225	7,225
Total Expenditures	<u>7,225</u>	<u>7,225</u>
Excess of Revenue over Expenditures	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
HOMELESS ASSISTANCE PROGRAM
CONTRACT #SAP159000
YEAR ENDED JUNE 30, 2009

I. SOURCES OF FUNDING

DPW allocation	\$ 41,095
Interest earned	1
	41,096
Total HAP Funding	41,096

II. EXPENSES

	<u>Case Management</u>	<u>Rental Assistance</u>	<u>Total</u>
On behalf of clients	\$ -	\$ 8,061	\$ 8,061
Personnel	12,769	12,769	25,538
Operating	1,961	1,961	3,922
	14,730	22,791	37,521
Subtotal			
County Administration			3,575
			41,096
Total HAP Expenses			
Total Unexpended Funds			\$ -

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
SUPPORTIVE HOUSING PROGRAM
CONTRACT #PA28B602004
YEAR ENDED JUNE 30, 2009

	<u>Budget</u>	<u>Actual</u>
REVENUE		
Grant income	\$ 133,790	\$ 69,440
 EXPENSES		
Administration	6,371	3,706
Leasing	13,512	6,290
Direct operating	33,333	17,831
Supportive services	80,574	41,613
	133,790	69,440
Due to Funding Source	\$ -	\$ -

NOTE: The Supportive Housing Program #PA28B602004 contract period is September 1, 2007 through August 31, 2009. The expenditures above are for the period July 1, 2008 through June 30, 2009. The budget is for the entire contract period 2007 - 2009.

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
HOUSING FOR HOMELESS AND DISABLED PERSONS PROGRAM
CONTRACT #PA28B602010
YEAR ENDED JUNE 30, 2009

	<u>Budget</u>	<u>Actual</u>
REVENUE		
Grant income	\$ 168,617	\$ 53,245
 EXPENSES		
Administration	8,029	4,981
Leasing	112,920	30,388
Supportive services	47,668	17,876
	168,617	53,245
Due to Funding Source	\$ -	\$ -

NOTE: The Housing for Homeless & Disabled Persons Program #PA28B602010 contract period is July 1, 2007 through November 30, 2009. The expenditures above are for the period July 1, 2008 through June 30, 2009. The budget is for the entire contract period 2007 - 2009.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF PUBLIC WELFARE
EARLY CARE AND EDUCATION GRANT
YEAR ENDED JUNE 30, 2009

	<u>Budget</u>	<u>Actual</u>	<u>YTD % Expended</u>
PERSONNEL			
Salaries and wages	\$ 29,610	\$ 29,794	101%
Fringe benefits	7,000	6,986	100%
	<u>36,610</u>	<u>36,780</u>	<u>100%</u>
OPERATING			
Occupancy	1,100	1,080	98%
Telephone	650	733	113%
Advertising	700	683	98%
Printing	1,700	1,681	99%
Postage	450	392	87%
Supplies	3,438	3,306	96%
Travel	3,600	3,697	103%
Training	200	200	100%
Audit	277	123	44%
Insurance/bond	275	277	101%
Computer support	1,000	1,137	114%
	<u>13,390</u>	<u>13,309</u>	<u>99%</u>
Total Operating	<u>13,390</u>	<u>13,309</u>	<u>99%</u>
Totals	<u>\$ 50,000</u>	<u>\$ 50,089</u>	<u>100%</u>

NOTE: The actual expenditures above include the use of \$89 of interest income.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF PUBLIC WELFARE
ECE TRANSITION PLANNING GRANT 07/08
YEAR ENDED JUNE 30, 2009

	<u>Budget</u>	<u>Actual</u>	<u>YTD % Expended</u>
PERSONNEL			
Salaries and wages	\$ 8,618	\$ 3,115	36%
Fringe benefits	1,905	756	40%
	<u>10,523</u>	<u>3,871</u>	<u>37%</u>
OPERATING			
Occupancy	300	86	29%
Telephone	240	66	28%
Printing	2,000	1,799	90%
Postage	250	95	38%
Supplies	2,413	2,375	98%
Travel	1,200	556	46%
Audit	24	-	0%
Insurance/bond	100	31	31%
Computer support	450	190	42%
	<u>6,977</u>	<u>5,198</u>	<u>75%</u>
Total Operating	<u>6,977</u>	<u>5,198</u>	<u>75%</u>
Totals	<u>\$ 17,500</u>	<u>\$ 9,069</u>	<u>52%</u>

NOTE: The ECE Transition Planning grant contract period is December 1, 2007 through September 30, 2008. the expenditures above are for the period July 1, 2008 through September 30, 2008. Actual expenditures include \$57 of interest income. The budget is for the entire contract period 2007-2008.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF PUBLIC WELFARE
ECE TRANSITION PLANNING GRANT 08/09
YEAR ENDED JUNE 30, 2009

	<u>Budget</u>	<u>Actual</u>	<u>YTD % Expended</u>
PERSONNEL			
Salaries and wages	\$ 9,593	\$ 3,177	33%
Fringe benefits	2,743	338	12%
	<u>12,336</u>	<u>3,515</u>	<u>28%</u>
OPERATING			
Occupancy	500	90	18%
Telephone	400	67	17%
Printing	1,260	81	6%
Postage	350	117	33%
Supplies	1,000	124	12%
Travel	900	363	40%
Audit	154	28	18%
Insurance/bond	200	23	12%
Computer support	400	173	43%
	<u>5,164</u>	<u>1,066</u>	<u>21%</u>
Total Operating	<u>5,164</u>	<u>1,066</u>	<u>21%</u>
Totals	<u>\$ 17,500</u>	<u>\$ 4,581</u>	<u>26%</u>

NOTE: The ECE Transition Planning grant contract period is December 1, 2008 through September 30, 2009. The expenditures above are for the period December 1, 2008 through June 30, 2009. The budget is for the entire contract period 2008-2009.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF PUBLIC WELFARE
CHILDREN'S TRUST FUND 07/08
YEAR ENDED JUNE 30, 2009

	<u>Budget</u>	<u>Actual</u>
PERSONNEL		
Salaries and wages	\$ 3,369	\$ 1,141
Fringe benefits	1,172	314
	<hr/>	<hr/>
	4,541	1,455
 OPERATING		
Occupancy	344	24
Communications	431	57
Transportation	679	336
Training	500	-
Program Supplies	3,200	61
Fiscal Services	1,553	206
Insurance	68	8
Audit	100	-
	<hr/>	<hr/>
Total Operating	6,875	692
 Totals	 <u>\$ 11,416</u>	 <u>\$ 2,147</u>

NOTE: The Children's Trust Fund grant contract period is November 1, 2007 through October 31, 2010. The expenditures above are for the period July 1, 2008 through October 31, 2008. The budget is for year one of the grant, November 1, 2007 through October 31, 2008.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF PUBLIC WELFARE
CHILDREN'S TRUST FUND 08/09
YEAR ENDED JUNE 30, 2009

	Budget	Actual
PERSONNEL		
Salaries and wages	\$ 3,437	\$ 1,828
Fringe benefits	1,187	565
	4,624	2,393
 OPERATING		
Occupancy	344	115
Communications	429	142
Transportation	351	328
Training	200	-
Program Supplies	1,291	212
Fiscal Services	1,581	1,361
Insurance	68	20
Audit	100	25
	4,364	2,203
Total Operating	4,364	2,203
 Totals	 \$ 8,988	 \$ 4,596

NOTE: The Children's Trust Fund grant contract period is November 1, 2007 through October 31, 2010. The expenditures above are for the period November 1, 2008 through June 30, 2009. The budget is for year one of the grant, November 1, 2008 through October 31, 2009.

COMMUNITY ACTION, INC.
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS WITH
FUNDING RECONCILIATION FOR DOMESTIC VIOLENCE EDUCATION SCHOOL PROGRAM
SUBGRANT #2005-JG-03-15360-3
YEAR ENDED JUNE 30, 2009

	<u>Approved Budget</u>	<u>Reported Costs</u>	<u>Prior Year Reported Costs</u>	<u>Total</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
BUDGET CATEGORIES						
Personnel	\$ 4,762	\$ 527	\$ 5,268	\$ 5,795	\$ (1,033)	\$ -
Employee benefits	1,540	257	1,702	1,959	(419)	-
Travel	1,337	-	700	700	637	-
Supplies/operating	1,971	32	1,171	1,203	768	-
Other	390	8	339	347	43	-
	<u>\$ 10,000</u>	<u>\$ 824</u>	<u>\$ 9,180</u>	<u>\$ 10,004</u>	<u>\$ (4)</u>	<u>-</u>

FUNDING RECONCILIATION

Approved contract received as of September 30, 2008		10,000
Allowable costs:		
Approved	\$ 10,000	
Questioned	-	
		<u>10,000</u>
Due from Funding Source		<u>\$ -</u>

NOTE: The Domestic Violence Education School Project contract period runs from October 1, 2007 through September 30, 2008. The reported costs above are for the period July 1, 2008 through September 30, 2008. Actual expenditures above include \$4 of interest income.

COMMUNITY ACTION, INC.
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS WITH
FUNDING RECONCILIATION FOR CRIME VICTIM ASSISTANCE
SUBGRANT #2006-VF-05-17797 CLEARFIELD
YEAR ENDED JUNE 30, 2009

	<u>Approved Budget</u>	<u>Reported Costs</u>	<u>Total</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
BUDGET CATEGORY					
Personnel	\$ 21,492	\$ 22,126	\$ 22,126	\$ (634)	\$ -
Employee benefits	4,927	5,529	5,529	(602)	-
Travel	1,740	1,620	1,620	120	-
Supplies/operating	13,729	12,095	12,095	1,634	-
Other	1,860	2,390	2,390	(530)	-
	<u>\$ 43,748</u>	<u>\$ 43,760</u>	<u>\$ 43,760</u>	<u>(12)</u>	<u>-</u>

FUNDING RECONCILIATION

Approved contract received as of June 30, 2009	40,095
Allowable costs:	
Approved	\$ 43,748
Questioned	<u>-</u>
	<u>43,748</u>
Due from Funding Source	<u>\$ 3,653</u>

Note: The actual reported costs above include the use of \$12 of interest income.

COMMUNITY ACTION, INC.
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS WITH
FUNDING RECONCILIATION FOR CRIME VICTIM ASSISTANCE
SUBGRANT #2006-VF-05-17785 JEFFERSON
YEAR ENDED JUNE 30, 2009

	<u>Approved Budget</u>	<u>Reported Costs</u>	<u>Total</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
BUDGET CATEGORY					
Personnel	\$ 16,256	\$ 15,064	\$ 15,064	\$ 1,192	\$ -
Employee benefits	4,679	4,878	4,878	(199)	-
Travel	504	573	573	(69)	-
Supplies/operating	7,679	7,638	7,638	41	-
Other	1,538	2,512	2,512	(974)	-
	<u>\$ 30,656</u>	<u>\$ 30,665</u>	<u>\$ 30,665</u>	<u>(9)</u>	<u>-</u>

FUNDING RECONCILIATION

Approved contract received as of June 30, 2009	28,095
Allowable costs:	
Approved	\$ 30,656
Questioned	<u>-</u>
	<u>30,656</u>
Due from Funding Source	<u>\$ 2,561</u>

Note: The actual reported costs above include the use of \$9 of interest income.

COMMUNITY ACTION, INC.
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
TITLE XX PCADV CONTRACT #5233
YEAR ENDED JUNE 30, 2009

BUDGET CATEGORY	<u>Approved Budget</u>	<u>Reported Costs Per Final Invoice</u>	<u>Total Allowable Cost Per Unit</u>	<u>(Over) Under Budget</u>	<u>Questioned</u>
<u>TITLE XX</u>					
Personnel:					
Salaries	\$ 11,343	\$ 11,343	\$ 11,343	\$ -	\$ -
Total Personnel	<u>11,343</u>	<u>11,343</u>	<u>11,343</u>	<u>-</u>	<u>-</u>
Operations:					
Advertising	476	476	476	-	-
Equipment maintenance	50	-	-	50	-
Insurance	3,090	3,080	3,080	10	-
Maintenance	250	275	275	(25)	-
Postage	636	647	647	(11)	-
Utilities	434	458	458	(24)	-
Total Operations	<u>4,936</u>	<u>4,936</u>	<u>4,936</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 16,279</u>	<u>\$ 16,279</u>	<u>\$ 16,279</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION, INC.
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
ACT 44 PCADV CONTRACT #5233
YEAR ENDED JUNE 30, 2009

	<u>Approved Budget</u>	<u>Reported Costs Per Final Invoice</u>	<u>Total Allowable Cost Per Unit</u>	<u>(Over) Under Budget</u>	<u>Questioned</u>
BUDGET CATEGORY					
<u>ACT 44</u>					
Personnel:					
Salaries	\$ 123,988	\$ 123,988	\$ 123,988	\$ -	\$ -
Benefits	34,228	34,228	34,228	-	-
Total Personnel	<u>158,216</u>	<u>158,216</u>	<u>158,216</u>	<u>-</u>	<u>-</u>
Operations:					
Contracted Services	11,300	11,300	11,300	-	-
Rent	8,000	7,669	7,669	331	-
Staff Development	1,000	711	711	289	-
Telephone	7,000	7,214	7,214	(214)	-
Travel	8,000	8,406	8,406	(406)	-
Total Operations	<u>35,300</u>	<u>35,300</u>	<u>35,300</u>	<u>-</u>	<u>-</u>
Program Totals	<u>\$ 193,516</u>	<u>\$ 193,516</u>	<u>\$ 193,516</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION, INC.
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
FVPS PCADV CONTRACT #5233
YEAR ENDED JUNE 30, 2009

BUDGET CATEGORY	<u>Approved Budget</u>	<u>Reported Costs Per Final Invoice</u>	<u>Total Allowable Cost Per Unit</u>	<u>(Over) Under Budget</u>	<u>Questioned</u>
<u>FVPS</u>					
Personnel:					
Salaries	\$ 77,732	\$ 77,732	\$ 77,732	\$ -	\$ -
Benefits	17,789	17,789	17,789	-	-
Total personnel	<u>95,521</u>	<u>95,521</u>	<u>95,521</u>	<u>-</u>	<u>-</u>
Operations:					
Food	1,000	710	710	290	-
Maintenance	2,050	2,156	2,156	(106)	-
Printing	400	369	369	31	-
Rent	500	526	526	(26)	-
Supplies	2,706	2,679	2,679	27	-
Utilities	5,500	5,716	5,716	(216)	-
Total operations	<u>12,156</u>	<u>12,156</u>	<u>12,156</u>	<u>-</u>	<u>-</u>
Program totals	<u>\$ 107,677</u>	<u>\$ 107,677</u>	<u>\$ 107,677</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION, INC.
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
TANF RELOCATION PCADV CONTRACT #5233
YEAR ENDED JUNE 30, 2009

BUDGET CATEGORY	<u>Approved Budget</u>	<u>Reported Costs Per Final Invoice</u>	<u>Total Allowable Cost Per Unit</u>	<u>(Over) Under Budget</u>	<u>Questioned</u>
<u>TANF RELOCATION</u>					
Operations relocation expense	14,356	14,356	14,356	-	-
Program totals	<u>\$ 14,356</u>	<u>\$ 14,356</u>	<u>\$ 14,356</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION, INC.
COMBINED SCHEDULE OF BUDGETED, REPORTED AND
ALLOWABLE COSTS WITH FUNDING RECONCILIATION
PCADV CONTRACT #5233
YEAR ENDED JUNE 30, 2009

	<u>Approved</u> <u>Budget</u>	<u>Reported</u> <u>Costs</u> <u>Per Final</u> <u>Invoice</u>	<u>Total</u> <u>Allowable</u> <u>Cost Per</u> <u>Unit</u>	<u>(Over)</u> <u>Under</u> <u>Budget</u>	<u>Questioned</u>
BUDGET CATEGORIES					
Title XX					
Personnel	\$ 11,343	\$ 11,343	\$ 11,343	\$ -	\$ -
Operations	4,936	4,936	4,936	-	-
Act 44					
Personnel	158,216	158,216	158,216	-	-
Operations	35,300	35,300	35,300	-	-
FVPS					
Personnel	95,521	95,521	95,521	-	-
Operations	12,156	12,156	12,156	-	-
TANF RELOCATION					
Operations	14,356	14,356	14,356	-	-
	<u>\$ 331,828</u>	<u>\$ 331,828</u>	<u>\$ 331,828</u>	<u>\$ -</u>	<u>\$ -</u>

FUNDING RECONCILIATION

Approved contract received as
of June 30, 2009

\$ 296,984

Allowable costs:

 Approved
 Questioned

331,828

-

331,828

Due from Funding Source

\$ 34,844

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUES
PCADV CONTRACT #5233
YEAR ENDED JUNE 30, 2009

Received during:		
July	\$ -	
August	54,698	
September	27,349	
October	27,349	
November	27,349	
December	12,022	
January	27,349	
February	26,695	
March	35,682	
April	28,839	
May	29,652	
June	<u>-</u>	\$296,984
Receivable at June 30:		
July	-	
August	<u>34,844</u>	<u>34,844</u>
 Total		 <u>\$331,828</u>

COMMUNITY ACTION, INC.
RECAP FOR THE FISCAL YEAR
DEPARTMENT OF PUBLIC WELFARE
JEFFERSON AND CLARION COUNTY CHILD CARE INFORMATION SERVICES
CONTRACT # DC08 16 9208
YEAR ENDED JUNE 30, 2009

	<u>Low Income</u>		<u>Former TANF</u>		<u>TANF</u>		<u>Total</u>
	<u>Admin/FSS</u>	<u>Service</u>	<u>Admin/FSS</u>	<u>Service</u>	<u>Admin/FSS</u>	<u>Service</u>	
REVENUE							
DPW Funds	\$ 219,083	\$ 1,279,946	\$ 23,964	\$ 302,693	\$ 53,681	\$ 235,213	\$ 2,114,580
Interest	-	1,227	-	269	-	251	1,747
Audit Adjustments	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Total Revenue	<u>219,083</u>	<u>1,281,173</u>	<u>23,964</u>	<u>302,962</u>	<u>53,681</u>	<u>235,464</u>	<u>2,116,327</u>
EXPENDITURES							
Final report totals	224,116	1,285,252	23,940	300,892	54,345	228,344	2,116,889
Total Expenditures	<u>224,116</u>	<u>1,285,252</u>	<u>23,940</u>	<u>300,892</u>	<u>54,345</u>	<u>228,344</u>	<u>2,116,889</u>
Total Due DPW	<u>\$ (5,033)</u>	<u>\$ (4,079)</u>	<u>\$ 24</u>	<u>\$ 2,070</u>	<u>\$ (664)</u>	<u>\$ 7,120</u>	<u>\$ (562)</u>

COMMUNITY ACTION, INC.
ADMINISTRATION BUDGET REPORT
DEPARTMENT OF PUBLIC WELFARE
JEFFERSON AND CLARION COUNTY CHILD DAY CARE - LOW INCOME
CONTRACT #DC08 169208
YEAR ENDED JUNE 30, 2009

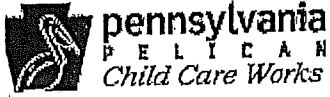
	<u>Budget</u>	<u>Actual</u>	<u>YTD % Expended</u>
PERSONNEL			
Salaries and wages	\$ 126,234	\$ 125,046	99%
Fringe benefits	31,186	30,557	98%
Total Personnel	157,420	155,603	99%
OPERATIONS			
Occupancy	11,724	9,223	79%
Communications:			
Telephone	4,952	4,951	100%
Advertising	1,960	1,197	61%
Copying/Printing	74	26	35%
Postage	5,408	4,373	81%
Total Communications	12,394	10,547	85%
Supplies	5,884	3,688	63%
Small Equipment	1,960	1,023	52%
Travel	2,298	1,836	80%
Audit	7,065	7,065	100%
Other:			
Accounting costs	20,088	20,088	100%
HR Services	6,152	5,339	87%
Insurance	2,220	1,409	63%
Maintenance/Lease	740	720	97%
Technology Costs	9,400	7,539	80%
Prior Year enrollments	36	36	100%
Total Other	38,636	35,131	91%
Total Operations	79,961	68,513	86%
Totals	\$ 237,381	\$ 224,116	94%

COMMUNITY ACTION, INC.
ADMINISTRATION BUDGET REPORT
DEPARTMENT OF PUBLIC WELFARE
JEFFERSON AND CLARION COUNTY CHILD DAY CARE - FORMER TANF
CONTRACT #DC08 169208
YEAR ENDED JUNE 30, 2009

	<u>Budget</u>	<u>Actual</u>	<u>YTD % Expended</u>
PERSONNEL			
Salaries and wages	\$ 13,373	\$ 13,215	99%
Fringe benefits	3,191	3,129	98%
Total Personnel	16,564	16,344	99%
OPERATIONS			
Occupancy	1,808	948	52%
Communications:			
Telephone	520	520	100%
Advertising	419	244	58%
Copying/Printing	8	3	38%
Postage	600	600	100%
Total Communications	1,547	1,367	88%
Supplies	669	669	100%
Small Equipment	320	320	100%
Travel	660	266	40%
Audit	800	800	100%
Other:			
Accounting Costs	2,080	2,080	100%
Insurance	240	240	100%
Maintenance	80	80	100%
Technology Costs	800	800	100%
Prior Year Enrollments	26	26	100%
Total Other	3,226	3,226	100%
Total Operations	9,030	7,596	84%
Totals	\$ 25,594	\$ 23,940	94%

COMMUNITY ACTION, INC.
ADMINISTRATION BUDGET REPORT
DEPARTMENT OF PUBLIC WELFARE
JEFFERSON AND CLARION COUNTY CHILD DAY CARE - TANF
CONTRACT #DC08 169208
YEAR ENDED JUNE 30, 2009

	<u>Budget</u>	<u>Actual</u>	<u>YTD % Expended</u>
PERSONNEL			
Salaries and wages	\$ 30,094	\$ 28,942	96%
Fringe benefits	7,175	6,859	96%
Total Personnel	37,269	35,801	96%
OPERATIONS			
Occupancy	4,068	2,075	51%
Communications:			
Telephone	1,170	1,170	100%
Advertising	1,620	1,001	62%
Copying/Printing	18	6	33%
Postage	1,350	1,245	92%
Total Communications	4,158	3,422	82%
Supplies	1,751	1,751	100%
Small Equipment	1,720	878	51%
Travel	2,042	1,620	79%
Audit	1,800	1,800	100%
Other:			
Accounting Costs	4,680	4,680	100%
Insurance	540	333	62%
Maintenance	180	180	100%
Technology Costs	1,800	1,800	100%
Prior Year Enrollments	5	5	100%
Total Other	7,205	6,998	97%
Total Operations	22,744	18,544	82%
Totals	\$ 60,013	\$ 54,345	91%



Pennsylvania's Enterprise to Link Information for Children Across Networks

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Funds Home | Funding Streams | Allocations | Available Funds | MCCA | Admin/Fam Sup Svcs

Budgets

Administration/Family Support Services Budget Summary

Fiscal Year
FY 2008-09

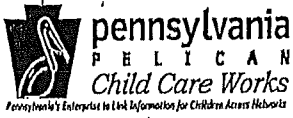
Agency
Commonwealth

Administration/Family Support Services Allocation Information

Office FY GO

CCIS	County	Funding Source	Admin/Fam Sup Svcs Allocation	Expenditures YTD
Clarion/Jefferson	Clarion	<u>Low Income - Fund A</u>	\$237,380.50	\$224,115.65
		<u>Former TANF - Fund C</u>	\$25,594.25	\$23,940.19
		<u>TANF</u>	\$60,013.25	\$54,345.16
		<u>General Assistance/Work Support 2</u>	\$0.00	\$0.00
Jefferson	Jefferson	<u>Low Income - Fund A</u>	\$0.00	\$0.00
		<u>Former TANF - Fund C</u>	\$0.00	\$0.00
		<u>TANF</u>	\$0.00	\$0.00
		<u>General Assistance/Work Support 2</u>	\$0.00	\$0.00

Page 1 of 1



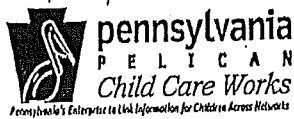
RE417-Payment Recap Report

CCIS: Clarion/Jefferson

Funding Fiscal Year: 2008-09

Provider: ALL

	Expenditures	Overpayments	Total
Clarion/Jefferson			
Clarion			
Low Income (Fund A) - Regular			
Total Low Income (Fund A) - Regular	\$514,603.32	\$0.00	\$514,603.32
Low Income (Fund A) - Teen Parent			
Total Low Income (Fund A) - Teen Parent	\$6,005.32	\$0.00	\$6,005.32
Former TANF (Fund C) - Regular			
Total Former TANF (Fund C) - Regular	\$122,986.51	\$0.00	\$122,986.51
TANF Training - Regular			
Total TANF Training - Regular	\$21,782.39	\$0.00	\$21,782.39
TANF Work Support - Training - Regular			
Total TANF Work Support - Training - Regular	\$18,985.49	\$0.00	\$18,985.49
TANF Working - Regular			
Total TANF Working - Regular	\$12,988.80	\$0.00	\$12,988.80
TANF Work Support - Working - Regular			
Total TANF Work Support - Working - Regular	\$1,459.96	\$0.00	\$1,459.96
TANF State MOE - Regular			
Total TANF State MOE - Regular	\$1,235.00	\$0.00	\$1,235.00
Food Stamps - Regular			
Total Food Stamps - Regular	\$78,711.94	\$0.00	\$78,711.94
Clarion Total	\$778,758.73	\$0.00	\$778,758.73
Jefferson			
Low Income (Fund A) - Regular			
Total Low Income (Fund A) - Regular	\$761,698.58	\$0.00	\$761,698.58
Low Income (Fund A) - Teen Parent			
Total Low Income (Fund A) - Teen Parent	\$2,945.14	\$0.00	\$2,945.14
Former TANF (Fund C) - Regular			
Total Former TANF (Fund C) - Regular	\$177,905.82	\$0.00	\$177,905.82
TANF Training - Regular			
Total TANF Training - Regular	\$8,837.73	\$0.00	\$8,837.73
TANF Work Support - Training - Regular			
Total TANF Work Support - Training - Regular	\$4,964.94	\$0.00	\$4,964.94



RE417-Payment Recap Report

CCIS: Clarion/Jefferson

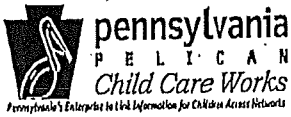
Funding Fiscal Year: 2008-09

Provider: ALL

	Expenditures	Overpayments	Total
Clarion/Jefferson			
Jefferson			
TANF Working - Regular			
Total TANF Working - Regular	\$21,621.23	\$0.00	\$21,621.23
TANF Work Support - Working - Regular			
Total TANF Work Support - Working - Regular	\$3,439.23	\$0.00	\$3,439.23
TANF State MOE - Regular			
Total TANF State MOE - Regular	\$265.64	\$0.00	\$265.64
Food Stamps - Regular			
Total Food Stamps - Regular	\$54,051.77	\$0.00	\$54,051.77
Jefferson Total	\$1,035,730.08	\$0.00	\$1,035,730.08
Clarion/Jefferson	Total	\$0.00	\$1,814,488.81

Clarion County Funding Source Totals:

Low Income (Fund A)	\$520,608.64	\$0.00	\$520,608.64
Former TANF (Fund C)	\$122,986.51	\$0.00	\$122,986.51
TANF Training	\$21,782.39	\$0.00	\$21,782.39
TANF Work Support - Training	\$18,985.49	\$0.00	\$18,985.49
TANF Working	\$12,988.80	\$0.00	\$12,988.80
TANF Work Support - Working	\$1,459.96	\$0.00	\$1,459.96
TANF State MOE	\$1,235.00	\$0.00	\$1,235.00



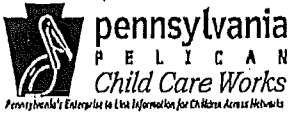
RE417-Payment Recap Report

CCIS: Clarion/Jefferson

Funding Fiscal Year: 2008-09

Provider: ALL

	Expenditures	Overpayments	Total
Food Stamps	\$78,711.94	\$0.00	\$78,711.94
Clarion County Total:	\$778,758.73	\$0.00	\$778,758.73
Jefferson County Funding Source Totals:			
Low Income (Fund A)	\$764,643.72	\$0.00	\$764,643.72
Former TANF (Fund C)	\$177,905.82	\$0.00	\$177,905.82
TANF Training	\$8,837.73	\$0.00	\$8,837.73
TANF Work Support - Training	\$4,964.94	\$0.00	\$4,964.94
TANF Working	\$21,621.23	\$0.00	\$21,621.23
TANF Work Support - Working	\$3,439.23	\$0.00	\$3,439.23
TANF State MOE	\$265.64	\$0.00	\$265.64
Food Stamps	\$54,051.77	\$0.00	\$54,051.77
Jefferson County Total:	\$1,035,730.08	\$0.00	\$1,035,730.08
CCIS Funding Source Totals:			
Low Income (Fund A)	\$1,285,252.36	\$0.00	\$1,285,252.36



RE417-Payment Recap Report

CCIS: Clarion/Jefferson

Funding Fiscal Year: 2008-09

Provider: ALL

	Expenditures	Overpayments	Total
Former TANF (Fund C)	\$300,892.33	\$0.00	\$300,892.33
TANF Training	\$30,620.12	\$0.00	\$30,620.12
TANF Work Support - Training	\$23,950.43	\$0.00	\$23,950.43
TANF Working	\$34,610.03	\$0.00	\$34,610.03
TANF Work Support - Working	\$4,899.19	\$0.00	\$4,899.19
TANF State MOE	\$1,500.64	\$0.00	\$1,500.64
Food Stamps	\$132,763.71	\$0.00	\$132,763.71
CCIS Grand Total:	\$1,814,488.81	\$0.00	\$1,814,488.81

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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
Community Action, Inc.
105 Grace Way
Punxsutawney, Pennsylvania 15767-1209

We have audited the financial statements of Community Action, Inc., (a non-profit organization) as of and for the year ended June 30, 2009, and have issued our report thereon dated December 3, 2009. We conducted our audit 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; audit guidelines issued by the Pennsylvania Department of Public Welfare; and guidelines issued by the Pennsylvania Coalition Against Domestic Violence.

Internal Control over Financial Reporting

In planning and performing our audit, we considered Community Action, 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 Community Action, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Community Action, Inc.'s internal control over financial reporting.

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 Community Action, Inc.'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 Community Action, Inc.'s financial statements that is more than inconsequential will not be prevented or detected by Community Action, Inc.'s internal control.

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 Community Action, Inc.'s internal control.

Our consideration of 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 internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Community Action, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants 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 that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information of the audit committee, management 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.



Sarp & Company
CERTIFIED PUBLIC ACCOUNTANTS

Greensburg, Pennsylvania
December 3, 2009

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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
Community Action, Inc.
105 Grace Way
Punxsutawney, Pennsylvania 15767-1209

Compliance

We have audited the compliance of Community Action, Inc., (a non-profit) 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 June 30, 2009. Community Action, 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 Community Action, Inc.'s management. Our responsibility is to express an opinion on Community Action, 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*; audit guidelines issued by the Pennsylvania Department of Public Welfare; and guidelines issued by the Pennsylvania Coalition Against Domestic Violence. Those standards, the OMB Circular A-133, and other audit guidelines 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 Community Action, 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 on Community Action, Inc.'s compliance with those requirements.

In our opinion, Community Action, 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 June 30, 2009.

Internal Control over Compliance

The management of Community Action, Inc. is responsible for establishing and maintaining effective control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Community Action, 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 Community Action, Inc.'s internal control over compliance.

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.

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 entity'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 or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information of the audit committee, management 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.



Sarp & Company
CERTIFIED PUBLIC ACCOUNTANTS

Greensburg, Pennsylvania
December 3, 2009

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INDEPENDENT ACCOUNTANTS' REPORT ON APPLYING AGREED-UPON PROCEDURES

Board of Directors
Community Action, Inc.
105 Grace Way
Punxsutawney, Pennsylvania 15767-1209

We have performed the procedures enumerated below, which were agreed to by the Commonwealth of Pennsylvania, Department of Public Welfare (DPW) and Community Action, Inc., solely to assist you with respect to the financial schedules and exhibits required by the DPW Single Audit Supplement. This engagement to apply agreed-upon procedures was performed in accordance with standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures is solely the responsibility of the DPW. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purposes.

The procedures and associated findings are as follows:

- a) We have verified by comparison of the amounts and classifications that the supplemental financial schedules listed below, which summarize amounts reported to DPW for fiscal year ended June 30, 2009, have been accurately compiled and reflect the audited books and records of Community Action, Inc. We have also verified by comparison to the example schedules that these schedules are presented, at a minimum, at the level of detail and in the format required by the DPW Single Audit Supplement pertaining to this period.

<u>Program Name</u>	<u>Page Number</u>	<u>Referenced Schedule</u>
Medical Assistance Transportation Program	29	Revenue and Expenses
Human Services Development Fund Supplemental	30	Revenues and Expenses
Human Services Development Fund	31	Revenue and Expenses
Homeless Assistance Program	32	Revenue and Expenses
Early Care Education Grant	36	Expenditure Report
ECE Transition Planning Grant	37	Expenditure Report
Children's Trust Fund	38	Expenditure Report

PCADV – Contract # 5233	43	Budgeted, Reported and Allowable Costs – Title XX
	44	Budgeted, Reported and Allowable Costs – Act 44
	45	Budgeted, Reported, and Allowable Costs – FVPS
	46	Budgeted, Reported, and Allowable Costs – TANF Relocation
	48	Schedule of Revenues
Child Care Information Services	49	Recap for the Fiscal Year (Annual)
	50	Administrative Budget Report - Low Income
	51	Administrative Budget Report - Former TANF
	52	Administrative Budget Report - TANF
	53	YTD Administration/Family Support Services Expenditures for Fund A, Fund C, and TANF (screenshot)
	54-57	Recap Report (Summary)

- b) We have inquired of management regarding adjustments to reported revenues or expenditures which were not reflected on the reports submitted to DPW for the period in question.
- c) Processes detailed in paragraphs (a) and (b) above disclosed no adjustments and/or findings which must be reflected on the corresponding schedules.

This report is intended solely for the use of the Department of Public Welfare and should not be used by those who have not agreed to the procedures and taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited.



Sarp & Company
CERTIFIED PUBLIC ACCOUNTANTS

Greensburg, Pennsylvania
December 3, 2009

COMMUNITY ACTION, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2009

Section I-Summary of Auditors' Results

Financial Statements:

Type of Auditors' Report issued: Unqualified

Internal Control over Financial Reporting:

- Material weakness(es) identified? No
- Significant deficiency(ies) identified
That are not considered to be material weaknesses? None Reported

Noncompliance material to the Financial
Statements noted?

No

Federal Awards:

Internal Controls over Major Programs:

- Material Weakness(es) identified? No
- Significant deficiency(ies) identified
That are not considered to be material weaknesses? None Reported

Type of auditors report issued on compliance
For major programs:

Unqualified

Any audit findings disclosed that are required
To be reported in accordance with section
501(a) of OMB Circular A-133?

No

Major Programs:

CFDA Number

Name of Federal Program or Cluster

93.569	Community Services Block Grant
93.575	Child Care Development Block Grant
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund
93.568	Low-Income Home Energy Assistance
97.114	Emergency Food and Shelter Program - ARRA

Dollar Threshold used to distinguish between
Type A and Type B programs:

\$300,000

Auditee qualified as a low-risk auditee?

Yes

COMMUNITY ACTION, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2009

Section II-Financial Statement Findings

None

Section III-Federal Award Findings and Questioned Costs

None

COMMUNITY ACTION, INC.
POST-AUDIT CONFERENCE
JUNE 30, 2009

This memo will serve as written notification that a post-audit conference was held between Community Action, Inc., and Sarp & Company, CPAs.

Date: November 18, 2009

Time: 2:00 p.m.

Place: Community Action, Inc. via. Conference Call



Signature of Auditor



Signature of Director