

Questions and Answers

for Request for Proposal for Audit and Financial Services

Question - Would a site visit be possible before submission of proposal to introduce our firm and ask any additional questions?

Answer – Community Action, Inc. will not be able to accommodate any visitation prior to the acceptance of any requests for proposal. Community Action, Inc. is accepting questions in writing only. All questions will be answered in writing and uploaded to our website daily under “Announcements” for all interested parties to view.

Question – Can you please email me a copy of your audit RFP and your prior year’s audited financial statements?

Answer –Community Action, Inc. financial information for several years is available on our website, www.jccap.org, click on the “About” tab, click on “Financial Documents.”

Question – Can we have a copy of the following documents?

1. Trial balance as of June 30, 2018
2. Management Letter FY 2017-2018
3. Communication with Those Charged with Governance Letter FY 2017-2018
4. Auditor’s adjusting entries FY 2017-2018
5. Engagement Letter FY 2017-2018

Answer – Community Action, Inc. will upload into this Question and Answer document the requested files. (See below pages)

Question - Why are you going out to bid (normal process, every 3 to 5 years or another reason)?

Answer – Community Action, Inc. is required to bid our audit and financial services out every 5 years.

Question - Are you looking for additional services that your current auditor can’t provide?

Answer – None known at this time.

Question - When would you expect us for fieldwork?

Answer – Community Action, Inc. would like a start date of Monday, August 26, 2019.

Question - How many auditors were in the field in the prior year and for how long?

Answer – Our previous auditors were on site for two weeks, with 3 to 4 auditors present.

Question - Do you prepare the financial statements (including footnotes), the agreed upon procedures schedules and the schedule of expenditures of federal awards?

Answer – Community Action, Inc. will prepare the individual program financial statements and the schedule of expenditures of federal awards.

Question - Have the prior auditors issued a management letter with recommendations in the past?

Answer – A copy of our trail balance is listed on our Questions and Answer's link, under Announcements.

Question - What accounting software do you use?

Answer – Abila MIP Fund Accounting

Question - Do you outsource payroll?

Answer – Community Action, Inc. does processes payroll in house.

Question - Can I get a copy of the FY 18 trial balance?

Answer – A copy of our trail balance is listed on our Questions and Answer's link, under Announcements.

Question - Have the prior auditors proposed audit adjustments?

Answer – Yes. FY 2017-2018 are included in the Questions and Answer Line, under Announcements.

Question - Are there any new programs in FY 19?

Answer – Not at this time.

Question - Any significant changes in funding either new funding or loss of funding?

Answer – Community Action, Inc. has lost partial funding for our Adult Education program.

Question - In looking over the 990-T, I see that the unrelated business income has to do with Information Technology Services, can you describe what your agency does?

Answer – Community Action, Inc. maintains the maintenance on the state wide software system created by Community Action, Inc. for the Department of Community Economic and Development.

Question - Did the prior auditors present the final financials to the finance/audit committee and/or the full board of directors? If so, is that at the November board meeting?

Answer – Yes the previous auditors did present to the full board; however our November meeting was canceled due to weather and they presented at our January meeting.

Question - In the RFP it states that decisions will be made on or about 4/11/19, will there be an interview with selected firms prior to the decision being made?

Answer – Unknown at this time. Our Board of Directors will be making the decision of who receives Community Action, Inc.'s Audit and Financial Services proposal.



May 14, 2018

Community Action, Inc.
Attn: Robert A. Cardamone, Executive Director
Punxsutawney, PA 15767

Dear Mr. Cardamone:

We are pleased to confirm our understanding of the terms of our engagement and the nature and limitations of the services we are to provide for Community Action, Inc.

We will apply the agreed-upon procedures listed in the attached schedule that were specified and agreed to by the Pennsylvania Department of Health and Human Services on the report on the supplemental financial schedules of Community Action, Inc. for the period ended June 30, 2018 prepared in accordance with the Pennsylvania Department of Health and Human Services Single Audit Supplement. This engagement is solely to assist Community Action, Inc. and the Pennsylvania Department of Health and Human Services in determining whether the report on the supplemental financial schedules agrees with the related hard copy documents included within the Pennsylvania Department of Health and Human Services Single Audit Supplement. Our engagement to apply agreed-upon procedures will be conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of the procedures performed or to be performed is solely the responsibility of those parties specified in the report and we will require an acknowledgment in writing of that responsibility. Consequently, we make no representation regarding the sufficiency of the procedures described in the attached schedule either for the purpose for which the agreed-upon procedures report has been requested or for any other purpose.

Because the agreed-upon procedures listed in the attached schedule do not constitute an examination or review, we will not express an opinion or conclusion on the report on the schedule of census days. In addition, we have no obligation to perform any procedures beyond those listed in the attached schedule.

We will issue a written report upon completion of our engagement that lists the procedures performed and our findings. Our report will be addressed to Community Action, Inc. and the Pennsylvania Department of Health and Human Services. If, for any reason, we are unable to complete any of the procedures, we will describe in our report any restrictions on the performance of the procedures, or not issue a report and withdraw from this engagement. You understand that the report is intended solely for the information and use of Community Action, Inc. and the Pennsylvania Department of Health and Human Services, and should not be used by anyone other than these specified parties. Our report will contain a paragraph indicating that had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

An agreed-upon procedures engagement is not designed to detect instances of fraud or noncompliance with laws or regulations; however, we will communicate to you any known and

suspected fraud and noncompliance with laws or regulations affecting the report on the supplemental financial schedules that come to our attention. In addition, if, in connection with this engagement, matters come to our attention that contradict the report on the supplemental financial schedules, we will disclose those matters in our report.

You are responsible for the presentation of the report on the supplemental financial schedules and that it is in accordance with the Pennsylvania Department of Health and Human Services Single Audit Supplement; and for selecting the criteria and procedures and appropriate for your purposes. You are also responsible for, and agree to provide us with, a written assertion about the report on the supplemental financial schedules. In addition, you are responsible for providing us with (1) access to all information of which you are aware that is relevant to the performance of the agreed-upon procedures on the subject matter, (2) additional information that we may request for the purpose of performing the agreed-upon procedures, and (3) unrestricted access to persons within the entity from whom we determine it necessary to obtain evidence relating to performing those procedures.

At the conclusion of our engagement, we will require certain written representations in the form of a representation letter from management that, among other things, will confirm management's responsibility for the presentation of the report on the supplemental financial schedules in accordance with the Pennsylvania Department of Health and Human Services Single Audit Supplement.

Stephanie Stohon is the engagement partner and is responsible for supervising the engagement and signing the report or authorizing another individual to sign it.

We appreciate the opportunity to assist you and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the enclosed copy and return it to us. If the need for additional procedures arises, our agreement with you will need to be revised. It is customary for us to enumerate these revisions in an addendum to this letter. If additional specified parties of the report are added, we will require that they acknowledge in writing their agreement with the procedures performed or to be performed and their responsibility for the sufficiency of procedures.

Respectfully,

WESSEL & COMPANY
Certified Public Accountants



Stephanie A. Stohon, CPA, CBM, CFE, MAFF
Shareholder

RESPONSE:

This letter correctly sets forth our understanding.

Acknowledged and agreed on behalf of Community Action, Inc. by:

Management Signature: *Rob Cardamone*
ROBERT A. CARDAMONE

Title: Executive Director

Date: 5/15/2018

SCHEDULE

The agreed upon procedures are as follows:

1. We will verify by comparison of the amounts and classifications that the supplemental financial schedules which summarize amounts reported to DHS for fiscal year ended June 30, 2018, 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 DHS Single Audit Supplement pertaining to this period.
2. We will inquire of management regarding adjustments to reported revenues or expenditures which were not reflected on the reports submitted to DHS for the period in question.

These procedures will be performed for the various programs administered by Community Action, Inc. which was funded in whole, or in part, by the Pennsylvania Department of Human Services.

COMMUNICATION WITH THOSE CHARGED WITH GOVERNANCE

October 10, 2018

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

Dear Board of Directors:

We have audited the financial statements of Community Action, Inc. as of and for the year ended June 30, 2018, and have issued our report thereon dated October 10, 2018. Professional standards require that we advise you of the following matters relating to our audit.

Our Responsibility in Relation to the Financial Statement Audit

As communicated in our engagement letter dated May 14, 2018, our responsibility, as described by professional standards, is to form and express an opinion about whether the financial statements that have been prepared by management with your oversight are presented fairly, in all material respects, in conformity with accounting principles generally accepted in the United States of America. Our audit of the financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the financial statements are free of material misstatement. An audit of financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of Community Action, Inc. solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgment, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

We have provided our comments regarding significant control deficiencies and material weaknesses, material noncompliance, and other matters noted during our audit in a separate report to you dated October 10, 2018.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Qualitative Aspects of the Entity's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by Community Action, Inc. is included in Note 2 to the financial statements. There have been no initial selections of accounting policies and no changes in significant accounting policies or their application during 2018. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

Significant Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's current judgments. Those judgments are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgments.

The most sensitive accounting estimates affecting the financial statements are the valuation of in-kind contributions, the useful lives of fixed assets, and the allocation of functional expenses.

We evaluated the key factors and assumptions used to develop the accounting estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole.

Financial Statement Disclosures

Certain financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The most sensitive disclosures affecting Community Action, Inc.'s financial statements relate to revenue recognition and commitments and contingencies.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effect of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the financial statements as a whole. Management has corrected all identified misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements on the attached schedule identified by us as a result of our audit procedures and corrected by management were material, either individually or in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to Community Action, Inc.'s financial statements or the auditor's report. No such disagreements arose during the course of the audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in a separate letter dated October 10, 2018.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings or Issues

In the normal course of our professional association with Community Action, Inc., we generally discuss a variety of matters, including the application of accounting principles and auditing standards, business conditions affecting the entity, and business plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as Community Action, Inc.'s auditors.

This report is intended solely for the information and use of the Board of Directors and management of Community Action, Inc. and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in blue ink that reads "Wesel & Company". The signature is written in a cursive, flowing style.

WESSEL & COMPANY
Certified Public Accountants



MANAGEMENT LETTER

October 10, 2018

Board of Directors
Community Action, Inc.
Punxsutawney, Pennsylvania

In planning and performing our audit of the financial statements of Community Action, Inc. for the year ended June 30, 2018, we considered the Organization's internal control in order to determine our auditing procedures for the purpose of expressing an opinion on the financial statements and not to provide assurance on internal control.

During our audit, we had no matters for recommendation, but have provided informational matters affecting the Nonprofit Industry. We have already discussed are comments with the Organization's personnel, and will be available to provide assistance with the implementation of Accounting Standard FASB AUS 2016-14. See the accompanying memorandum.

This report is intended solely for the information and use of the Community Action, Inc., Board of Directors, management, and others within the organization and is not intended to be and should not be used by anyone other than these specified parties.

In closing, we would like to thank the staff for their cooperation extended to us during the audit. We look forward to working with Community Action, Inc. in the future.

Respectfully,

WESSEL & COMPANY
Certified Public Accountants

Stephanie A. Stohon, CPA, CBM, CFE, MAFF
Shareholder

SAS/MMF/aah

www.wesselcpa.com

Johnstown
215 Main Street, Johnstown, PA 15901
(814) 536-7864 FAX (814) 535-4332

Ebensburg
120 West High Street, Ebensburg, PA 15931
(814) 472-5924 FAX (814) 472-5926

Bedford
100 East Pitt Street, Bedford, PA 15522
(814) 623-1403

MEMORANDUM

TO: Community Action, Inc.
FROM: Wessel & Company
DATE: October 10, 2018
RE: Informational Comments

Information – New Tax Law Impact on Not-for-Profit Entities (Donations)

The new 2017 tax law in the U.S. alters many of the tax incentives that encourage individual giving. We now have a new, much higher standard deduction for individuals, coupled with a loss of personal exemptions. Because of the much higher standard deduction, millions of Americans will not be itemizing their taxes in the future. For those who itemized in the past, charitable gifts could be a major source of tax deductions.

Clearly, tax incentives are usually not the most important reason most people give, but the incentives may contribute to how much donors give, how often and what types of gifts they make. On top of the impact of the new tax law, nonprofits are facing potential slashes in appropriations and funding from government sources. If you've been relying on using language about tax deductibility of gifts to inspire people to give, you must revise your strategy in light of the new Tax Law.

Tips for dealing with the new tax law:

1. Rich donors will have more after-tax dollars to spend (they benefited from changes)
2. Those who do itemize can now deduct more
3. Pay extra attention to mid-level donors (those who donate \$1,000-\$10,000) because this is where the donations are expected to diminish
4. Understand and tap into why donors give
5. Take advantage of new corporate giving opportunities
6. Reach out to foundations benefitting from the robust stock market
7. Change your legacy giving marketing approach (how they want their values to live on)
8. Advocate for beneficiaries (invite your governmental representatives to see your work)

Information – FASB ASU 2016-14: Presentation of Financial Statements of Not-for-Profit Entities

Effective for fiscal years beginning after December 15, 2017, the presentation of financial statements for not-for-profit entities will have major changes. **These changes will be reflected in your financial statements for the year ended June 30, 2019.**

As a result of these changes, presentation of single year financial statements may make sense for your organization and should be considered prior to next year's audit.

Please see the attached information, which shows how these changes will affect your organization.

#1 – Net Asset Classification: Updated net asset classification scheme to two classes, changes to underwater endowment accounts, and enhanced disclosures

- Page 4 Statements of Financial Position
 - “Unrestricted” will be renamed “Without Donor Restrictions”
 - “Temporarily Restricted” will be renamed “With Donor Restrictions”
- Page 12 Footnote 2 Basis of Presentation and Page 16 Footnote 8 Restricted Net Assets
 - New disclosure requirements will cause this footnote to be expanded
 - Amount, purpose, and type of net asset restrictions need to be disclosed
- Other notes: Now is a good time to review all funding sources to ensure there are no restrictions that may not be properly disclosed.

#2 – Liquidity and Availability: Quantitative and qualitative disclosures about liquidity and availability of resources

- New disclosures are needed (see attached examples after your financial statements)
- Other notes: Now is a good time to look at a Net Operating Reserve Initiative Project.

#3 – Expenses: Requirement to report expenses by function (already required), nature, and an analysis showing the relationship between function and nature

- Page 5 Statements of Activities and Page 7 Statement of Functional Expenses (already in compliance)
- Page 18 Footnote 15 Functional Costing
 - New disclosure requirements will cause this footnote to be expanded
 - *Example: The financial statements report certain categories of expenses that are attributable to one or more program or supporting functions of the Organization. Those expenses include depreciation and amortization, the president's office, communications department, and information technology department. Depreciation is allocated based on square footage, the president's office is allocated based on estimates of time and effort, certain costs of the communications department are allocated based on estimates of time and effort, and the information technology department is allocated based on estimates of time and costs of specific technology utilized.*

- Other notes: Now is a good time to re-consider how expenses are allocated to make sure the best method is still being used.

#4 – Investment Return: Present investment return net of external and direct internal investment expenses, no longer required to disclose netted expenses

- Page 14 Footnote 5 Investments
 - Disclosure of these expenses are no longer required to be disclosed (but can choose to disclose)
- Other notes: Consider if there are any direct internal expenses relating to investments that can be allocated and netted against this revenue.

#5 – Statement of Cash Flows: Continue to allow direct or indirect method for operation cash flows; indirect reconciliation no longer required for direct method

- Page 9 Statement of Cash Flows
 - This will not affect your organization as your statements already include an appropriate method of preparation for the Statement of Cash Flows.



FINANCIAL STATEMENTS

JUNE 30, 2017 AND 2016

Only Affected Pages are Included to show
to reflect changes required with the implementation
of the new accounting standard.

COMMUNITY ACTION, INC.
STATEMENTS OF FINANCIAL POSITION
JUNE 30, 2017 AND 2016

	2017	2016
<u>ASSETS</u>		
Current Assets:		
Cash and cash equivalents	\$ 453,618	\$ 1,005,438
Grants receivable	265,400	241,445
Other receivables	727,707	244,024
Investments	44,337	50,995
Inventory	4,563	4,706
Prepaid expenses	63,950	41,266
Total Current Assets	1,559,575	1,587,874
Property and equipment - Net of accumulated depreciation	618,500	533,903
Total Assets	\$ 2,178,075	\$ 2,121,777

LIABILITIES AND NET ASSETS

Current Liabilities:		
Accounts payable	\$ 131,332	\$ 143,172
Accrued benefits and withheld taxes	11,839	18,117
Accrued salaries	161,811	144,599
Deferred revenue	71,471	61,647
Accrued expenses	32,500	30,225
Security deposits	780	680
Total Current Liabilities	409,733	398,440
Total Liabilities	409,733	398,440

#1 Net Assets:		
Unrestricted	1,699,938	1,656,086
Temporarily restricted	68,404	67,251
Total Net Assets	1,768,342	1,723,337
Total Liabilities and Net Assets	\$ 2,178,075	\$ 2,121,777

See Independent Auditor's Report and
Accompanying Notes to Financial Statements

COMMUNITY ACTION, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2017

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total 2017</u>
<u>Public Support and Revenue</u>			
Public Support:			
Grant income	\$ 2,181,027	\$ -	\$ 2,181,027
Contributions	94,132	33,450	127,582
Contributions, in-kind	85,477	-	85,477
Special events	5,578	-	5,578
	<u>2,366,214</u>	<u>33,450</u>	<u>2,399,664</u>
Revenue:			
Service income	1,822,797	-	1,822,797
Information technology services	167,852	-	167,852
Investment income (loss)	(4,056)	-	(4,056)
Housing income	38,224	-	38,224
Miscellaneous income	17,422	-	17,422
Release from restriction	32,297	(32,297)	-
	<u>2,074,536</u>	<u>(32,297)</u>	<u>2,042,239</u>
	<u>4,440,750</u>	<u>1,153</u>	<u>4,441,903</u>
#3 <u>Expenses</u>			
Operating:			
Program services	3,762,176	-	3,762,176
Fundraising	5,095	-	5,095
	<u>3,767,271</u>	<u>-</u>	<u>3,767,271</u>
Supporting Services:			
Management and general	629,627	-	629,627
	<u>4,396,898</u>	<u>-</u>	<u>4,396,898</u>
Change in Net Assets	43,852	1,153	45,005
Net Assets - Beginning of Year	<u>1,656,086</u>	<u>67,251</u>	<u>1,723,337</u>
Net Assets - End of Year	<u>\$ 1,699,938</u>	<u>\$ 68,404</u>	<u>\$ 1,768,342</u>

See Independent Auditor's Report and
Accompanying Notes to Financial Statements

#3
COMMUNITY ACTION, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2017

	Program Services	Management and General	Fundraising	Total Expenses
Salaries	\$ 1,166,833	\$ 441,020	\$ 1,223	\$ 1,609,076
Fringe Benefits	259,118	46,329	92	305,539
Payroll Taxes	88,355	33,315	93	121,763
Total Personnel Costs	1,514,306	520,664	1,408	2,036,378
Travel	35,738	8,416	-	44,154
Software	55	3,385	-	3,440
Equipment maintenance and rental	2,059	-	-	2,059
Small equipment and tools	63	-	-	63
Supplies	38,763	3,686	-	42,449
Space costs	85,581	9,167	34	94,782
Telephone	42,509	5,784	29	48,322
Postage	5,192	-	47	5,239
Printing	3,498	142	671	4,311
Licenses and registration	1,647	4,977	-	6,624
Insurance	32,544	1,223	6	33,773
Auto expenses	5,168	-	-	5,168
Information Technology	13,589	539	29	14,157
Advertising and publication	3,593	1,027	-	4,620
Registration and memberships	3,705	3,455	-	7,160
Training and technical assistance	-	-	-	-
Administrative fees	7,204	-	-	7,204
Volunteer recognition	8,081	-	-	8,081
Contracted services	112,323	34,275	-	146,598
Snow removal	25	-	-	25
Utilities	25,635	-	-	25,635
Meetings	609	171	-	780
Food and meals	2,319	-	-	2,319
Building repairs and maintenance	5,520	-	-	5,520
Miscellaneous	6,415	1	-	6,416
Property taxes	1,488	-	-	1,488
Cost of goods sold	-	-	-	-
Depreciation	12,553	-	-	12,553
Bad debt expense	219	-	-	219
Consumer assistance:				
Food and meals	14,874	-	-	14,874
Weatherization services	394,501	-	-	394,501
Housing assistance	109,409	-	-	109,409
Client travel and assistance	1,160,141	-	-	1,160,141
Other consumer support	17,003	-	-	17,003
Fundraising distributions	-	-	2,414	2,414
Payroll fees	-	12	-	12
Project support	4,308	-	-	4,308
In-Kind expenses	85,477	-	-	85,477
Fiscal services	-	29,253	431	29,684
Human resources services	-	3,450	26	3,476
Federal taxes	6,062	-	-	6,062
Total Expenses	\$ 3,762,176	\$ 629,627	\$ 5,095	\$ 4,396,898

See Independent Auditor's Report and Accompanying Notes to Financial Statements

#5

COMMUNITY ACTION, INC.
STATEMENTS OF CASH FLOWS

FOR THE YEARS ENDED JUNE 30, 2017 AND 2016

	<u>2017</u>	<u>2016</u>
Cash Flows From Operating Activities:		
Change in net assets	\$ 45,005	\$ 35,493
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation	27,108	23,889
Unrealized loss/(gain) on investments	6,657	(5,734)
Change in assets and liabilities:		
Grants receivable	(23,955)	104,088
Other receivables	(483,683)	(21,492)
Inventory	143	500
Prepaid expenses	(22,684)	141
Accounts payable	(9,565)	(55,356)
Security deposits	100	-
Accrued benefits and withheld taxes	(6,278)	8,062
Accrued salaries	17,212	8,234
Deferred revenues	9,824	51,053
Total Adjustments	<u>(485,121)</u>	<u>113,385</u>
Net Cash (Used In)/Provided By Operating Activities	<u>(440,116)</u>	<u>148,878</u>
Cash Flows From Investing Activities:		
Purchase of fixed assets	<u>(111,704)</u>	<u>(64,659)</u>
Net Cash (Used In) Investing Activities	<u>(111,704)</u>	<u>(64,659)</u>
Net (Decrease)/Increase In Cash and Cash Equivalents	(551,820)	84,219
Cash and Cash Equivalents - Beginning of Year	<u>1,005,438</u>	<u>921,219</u>
Cash and Cash Equivalents - End of Year	<u>\$ 453,618</u>	<u>\$ 1,005,438</u>

Investments

Investments in marketable securities with readily determinable fair values and all investments in debt securities are reported at their fair market value 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.

#1

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, 2017 and 2016.

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 5 – INVESTMENTS

The fair values of marketable equity securities are based on quoted market prices. Investments as of June 30, 2017 and 2016, are composed of the following:

	<u>2017</u>	
	<u>Cost</u>	<u>Fair Value</u>
544 Shares Exxon Mobil Corporation	\$21,675	\$44,337
	<u>2016</u>	
	<u>Cost</u>	<u>Fair Value</u>
544 Shares Exxon Mobil Corporation	\$21,675	\$50,995

An unrealized gain/(loss) of \$(6,657) and \$5,734 was recognized for the year ended June 30, 2017 and 2016, respectively.

#4

Components of net investment income include:

	<u>2017</u>	<u>2016</u>
Dividend income	\$ 1,224	\$ 1,599
Interest income on interest bearing cash	1,377	1,510
Unrealized holding gain/(loss)	<u>(6,657)</u>	<u>5,734</u>
	<u>\$ (4,056)</u>	<u>\$ 8,843</u>

NOTE 6 – FAIR VALUE MEASUREMENT

The Organization applies GAAP for fair value measurements of financial assets that are recognized or disclosed at fair value in the financial statements on a recurring basis. GAAP established a fair value hierarchy that prioritized the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (Level 1 measurements) and the lowest priority to measurements involving significant unobservable inputs (Level 3 measurements). The three (3) levels of the fair value hierarchy are as follows:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the Organization has the ability to access at the measurement date.
- Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly.
- Level 3 inputs are unobservable inputs for the asset or liability.

#1 NOTE 8 – RESTRICTED NET ASSETS

Temporarily restricted assets at June 30, 2017 and 2016, are available for the following purposes:

	<u>2017</u>	<u>2016</u>
Contributions available for Crossroads program	\$ 34,128	\$ 36,163
Contributions available for Client Services	16,867	25,159
Contributions available for Friends for Food	5,929	5,929
Contributions available for Veterans donations	1,610	---
Contributions available for Miller Trust	<u>9,870</u>	<u>---</u>
	\$ <u>68,404</u>	\$ <u>67,251</u>

NOTE 9 – REVOLVING LINE OF CREDIT

Community Action, Inc., maintains an unsecured line of credit with First Commonwealth Bank as follows:

A \$500,000 line of credit, with an original date of August 18, 2009, bearing interest at 4.75 percent per annum and expiring on April 30, 2018. As of June 30, 2017 and 2016, there was no outstanding balance owed.

NOTE 10 – 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, 2017 and 2016, these accrued compensated absences were \$55,839 and \$54,455, respectively.

NOTE 11 – OPERATING LEASE COMMITMENTS

Community Action, Inc. has several operating lease agreements in effect as of the year ended June 30, 2017, 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 \$125 per month to \$1,910 per month, depending on the facility.

Additionally, Community Action, Inc. receives a significant amount of contributed time that does not meet the two (2) 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 45,343 and 53,925 hours of time as of June 30, 2017 and 2016.

NOTE 13 – CONCENTRATIONS

Community Action, Inc. received approximately twenty-one percent (21%) of its total revenue from three (3) grant programs and forty-three percent (43%) of its total revenue from two (2) grant programs for the years ended June 30, 2017 and 2016, respectively. If a significant reduction in this level of funding were to occur, Community Action, Inc.'s ability to carry out its program services would be significantly reduced.

NOTE 14 – INCOME TAXES

Community Action, Inc. is required to pay federal income taxes on profits earned by its information technology activities, an unrelated business. These activities had a profit of \$41,416 and \$60,893 for the years ended June 30, 2017 and 2016, thus the organization incurred \$6,062 and \$10,223 in federal unrelated business income tax, respectively.

#3

NOTE 15 – 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 16 – SIMPLE PLAN

Effective July 1, 2000, a Simple IRA retirement plan was adopted. To be eligible, an employee must be reasonably expected to receive \$5,000 in compensation in the calendar year. Employee contributions will be matched dollar-for-dollar by employer contributions of not more than three percent (3%) of employee's annual salary. Maximum salary reductions are \$12,500 for calendar year 2017. For employees age fifty (50) or older, the limit is \$15,500. For the years ending June 30, 2017 and 2016, employer contributions were \$36,376 and \$32,364, respectively.

Example #1 of Liquidity and Availability Disclosures:

(4) Financial Assets and Liquidity Resources

As of June 30, 2017, financial assets and liquidity resources available within one year for general expenditure, such as operating expenses, scheduled principal payments on debt, and capital construction costs not financed with debt, were as follows:

	2017			
	University	Medical Center	MBL	Consolidated
Financial assets:				
Cash and cash equivalents	\$ 11,060	37,446	1,878	50,384
Notes and accounts receivable, net	133,759	432,100	4,119	569,978
Pledge payments available for operations	115,972	1,256	625	117,853
Working capital investments	202,408	—	—	202,408
Board designations:				
Funds functioning as endowment available for operations	288,123	—	—	288,123
Fiscal 2018 endowment payout	382,841	50,933	4,414	438,188
Total financial assets available within one year	<u>1,134,163</u>	<u>521,735</u>	<u>11,036</u>	<u>1,666,934</u>
Liquidity resources:				
Taxable commercial paper	200,000	—	—	200,000
Bank lines of credit	500,000	50,000	3,000	553,000
Total financial assets and liquidity resources available within one year	<u>\$ 1,834,163</u>	<u>571,735</u>	<u>14,036</u>	<u>2,419,934</u>

The University's cash flows have seasonal variations during the year attributable to tuition billing, patient service reimbursement from the State of Illinois, and a concentration of contributions received at calendar and fiscal year-end. To manage liquidity, the University maintains lines of credit with several banks and a taxable commercial paper program that are drawn upon as needed during the year to manage cash flows. As of June 30, 2017, amounts outstanding under these lines of credit facilities amounted to \$476,765.

In addition, as of June 30, 2017 the University, Medical Center, and MBL had an additional \$1,621,175, \$813,993, and \$9,594 in funds functioning as endowment, respectively, which is available for general expenditure with Board approval.

Example #2 of Liquidity and Availability Disclosures:

10. LIQUIDITY AND FUNDS AVAILABLE:

The following table reflects the Seminary's financial assets as of June 30, 2017, reduced by amounts not available for general expenditure within one year. Financial assets are considered unavailable when illiquid or not convertible to cash within one year, state required annuity reserves, trust assets, assets held for others, perpetual endowments and accumulated earnings net of appropriations within one year, or because the governing board has set aside the funds for a specific contingency reserve or a long-term investment as board designated endowments. These board designations could be drawn upon if the board approves that action.

	<u>June 30,</u>	
	<u>2017</u>	<u>2016</u>
Financial assets:		
Cash and cash equivalents	\$ 8,458,156	\$ 7,592,473
Accounts and contributions receivable	4,163,630	4,256,405
Investments	93,608,836	86,604,473
Perpetual trusts held by others	511,721	519,218
Financial assets, at year-end	<u>106,742,343</u>	<u>98,972,569</u>
Less those unavailable for general expenditure within one year, due to:		
Investments and perpetual trusts held by others not convertible to cash within next 12 months	(2,998,357)	(2,954,525)
Contribution and accounts receivable collectible beyond one year	(1,559,603)	(1,593,323)
Investments and other financial assets held for others	(28,404,703)	(18,671,223)
Perpetual and term endowments and accumulated earnings subject to appropriation beyond one year	(35,191,761)	(35,479,448)
Investments held in trusts and various state required annuity reserves	(9,976,066)	(9,714,640)
Investments in board designated endowments	(632,584)	(604,086)
Board designated reserves for future contingencies	(326,000)	(326,000)
Board designated reserves for debt retirement	(1,000,000)	-
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 26,653,269</u>	<u>\$ 29,629,324</u>

The Seminary has a policy to structure its financial assets to be available as its general expenditures, liabilities, and other obligations come due. The Seminary also has an unsecured \$5,000,000 line of credit, which it could draw upon in the event of an anticipated liquidity need. The line of credit matures on December 31, 2017. The interest rate is PRIME (4.25% as of June 30, 2017), with interest due monthly and principal due upon maturity. No funds were borrowed under this agreement during the fiscal year ended June 30, 2017.

Client: **Community Action, Inc.**
 Engagement: **2018 Binder**
 Period Ending: **6/30/2018**
 Trial Balance: **01 - Trial Balance**
 Workpaper: **020-1 - Adjusting Journal Entries Report**

Account	Description	W/P Ref	Debit	Credit
Adjusting Journal Entries JE # 1		PBC		
PBC Entry for additional expenses recorded after TB rec'd.				
52002	LOCAL TRAVEL		444.47	
20100	Accounts Payable			390.47
52130	ADV/SUB/PUB			54.00
Total			444.47	444.47
Adjusting Journal Entries JE # 2		T-04		
To adjust opening balance sheet accounts to agree to prior year closing balances.				
20130	Deferred Revenue		1,609.79	
20130	Deferred Revenue		11,510.32	
40024	MILLER FAMILY TRUST DONATION		9,871.25	
54090	MISCELANEOUS EXPENSE		0.23	
10060	Prepaid Expense			4,172.52
30100	Net Assets			14,739.34
30110	Temp Restricted Net Assets			4,079.73
Total			22,991.59	22,991.59
Adjusting Journal Entries JE # 3		T-03		
To reclassify amounts between net asset classifications.				
30110	Temp Restricted Net Assets		9,870.00	
30100	Net Assets			9,870.00
Total			9,870.00	9,870.00
Adjusting Journal Entries JE # 4		UBIT CHECK		
To book additional accrual and expense for UBIT.				
59400	INCOME TAX EXPENSE		4,374.00	
20500	Audit			4,374.00
Total			4,374.00	4,374.00

Community Action, Inc.
Normal Trial Balance - Audit Trial Balance - Unposted Transactions Included In Report

Account Code	Account Short Title	Account Title	From 7/1/2017 Through 6/30/2018	Debit Balance	Credit Balance
10010	CHECKING ACCT	Checking Account		880,474.47	
10015	Savings Account	Savings Account		62,907.65	
10030	PAYROLL CHECKIN	Payroll Checking Account		46.40	
10035	Checking FFF	Checking Friends for Food		5,930.00	
10050	STOCK CERT	Stock Certificates		47,252.23	
10060	PREPAID EXPENSE	Prepaid Expense		56,701.55	
10100	BUILDING LAND	Building and Land		819,708.31	
10105	LEASEHOLD IMPRO	Leasehold Improvements		18,896.61	
10110	EQUIP FIXTURE	Equipment and Fixtures		202,875.55	
10200	ACCUMLATED DEP.	Accumulated Depreciation			464,661.68
11000	ACCTS RECEV	Accounts Receivable		701,625.54	
11500	SEC DEP REC	Security Deposits		950.00	
12000	INVENTORY	Inventory		4,192.92	
12001	PREPAID POSTAGE	Prepaid Postage		11.76	
12002	PRE-PAID INS	Prepaid Insurance		10,121.55	
20020	SALES TAX	Pennsylvania Sales Tax			9.89
20100	ACCTS PAYABLE	Accounts Payable			168,192.00
20110	ACCRU WAGES	Accrued Wages			172,260.85
20111	Cardamone Sever	Cardamone Severance Pay			24,965.01
20130	DEFER REVENUE	Deferred Revenue			49,625.61
20150	RENTAL SEC DEP	Rental Security Deposits			485.00
20160	Unclaimed Prop	Unclaimed Property			272.54
20220	POSTAGE PAYABLE	Postage		150.97	
20250	Trans Savings	Transitional Consumer Savings			1,832.65
20300	ACCRUED TAXES	Accrued Taxes			6,403.67
20500	AUDIT PAYABLE	Audit			33,200.00
20735	UC DED PAY	Unemployment Compensation			9,057.00
20740	LOCL INCOME TAX	Local Income Tax Payable			1,235.93
20760	Medical Insuran	Medical Insurance			534.72
20764	Gift Card Paybl	Gift Card(s)		25.00	
20780	LST	Local Services Tax			542.00
20950	WC PAYABLE	Workmens' Compensation		9,510.88	
30100	NET ASSETS	Net Assets			1,685,198.66
30110	TEMP RES ASSETS	Temp Restricted Net Assets			58,394.27
30115	Restricted FFF	Friends for Food Donations			5,930.00
40000	REVENUE	REVENUE			2,027,598.93
40004	PHEAA INTERN	PHEAA INTERN REIMBURSMENTS			3,869.63
40007	MORALE REVENUE	MORALE REVENUE			3,692.20
40008	REV SERVICE IT	REVENUE SERVICE IT			297,788.86
40009	REV SERVICE FEE	REVENUE SERVICE FEES			1,848,967.23
40011	RENTAL INCOME	RENTAL INCOME			28,012.69
40017	CO. COMMISS	COUNTY COMMISSIONERS			83,313.00
40018	FOOD DONATION	DONATIONS FOR FOOD			7,931.00
40022	WARM	WARM			228,418.21
40024	MILLER DONATION	MILLER FAMILY TRUST DONATION			9,871.25
40025	GEN DONATION	GENERAL DONATIONS			29,084.06
40030	PARTICIPANT RENT	PARTICIPANT RENT			27,391.17
40034	NATIONAL FUEL	NATIONAL FUEL			4,290.67
40037	PEOPLES NATURAL	PEOPLES NATURAL GAS			27,593.67
40038	LEAD HEALTHY	LEAD AND HEALTHY HOMES			48,000.00
40040	OTHER REVENUE	OTHER REVENUE			1,364.03
40049	VETTRAN DONATION	VETERANS DONATONS		3.37	
40050	FUNDRAISING	FUNDRAISING			4,116.00
40055	FR DISTRIBUTION	DISTRIBUTIONS FROM FUNDRAISING			1,644.40
40060	INS SETTLEMENTS	INSURANCE SETTLEMENTS			5,111.53
40097	UNREALIZED GAIN	UNREALIZED GAIN ON INVESTMENT			3,298.62
40099	INTEREST INCOME	INTEREST INCOME			1,250.97
40100	GAIN DISPOSAL	GAIN ON DISPOSAL OF ASSETS			12,318.50
40300	SERVICES	SERVICES RENDERED		31,772.65	
40450	SUPPLIES	SUPPLIES		5,519.50	

Community Action, Inc.

Normal Trial Balance - Audit Trial Balance - Unposted Transactions Included In Report

Account Code	Account Short Title	Account Title	From 7/1/2017 Through 6/30/2018	Debit Balance	Credit Balance
40500	HOUSEHOLD ITEMS	HOUSEHOLD ITEMS		7,129.83	
40600	FOOD	FOOD		13,052.50	
40750	DON VOL RECOGN	DONATED VOLUNTEER RECOGNITION		35,504.81	
40850	DONATED SPACE	DONATED SPACE USAGE		14,360.00	
40901	CORP IN KIND	CORPORATE IN KIND DONATION			50,661.20
40902	PROG IN KIND	PROGRAM IN KIND			56,678.09
50001	EXEC. DIRECTOR	ROBERT A CARDAMONE		150,489.49	
50003	CONTROLLER	ERNIE CERTO		10,272.50	
50038	ADMIN COORDINAT	ROBIN HOPKINS		32,720.80	
50064	CROSSROADS DIR	SUELLA HIMES		53,501.90	
50097	COMM SERV ASSIS	DEBRA BURKETT		13,909.73	
50117	COMM SERV SUPER	TRACY WEAVER		13.90	
50137	INSTRUCTOR	KAREN A BEST		14,499.47	
50148	PLANNING DIR	RODNEY RHODES		58,578.70	
50153	PROP AUDIT INSP	DONALD TYGER		5,783.10	
50156	MATP OPER ASSIS	KIMBERLY HUTCHINS		33,737.13	
50168	INSTRUCTOR	CRYSTAL WHITE		34,921.06	
50174	CASE MANAGER	CHERYL CRAFT		34,048.14	
50213	COMM SERV ASSIS	HEATHER REYNOLDS		25,182.77	
50224	WFD DIRECTOR	CHERYL A SHELLHAMMER		37,397.39	
50239	CAREER DEV SUPR	TONYA L MAUK		36,070.02	
50247	RSVP DIRECTOR	SAMANTHA L. SCHRECEGOST		35,765.99	
50282	FAMILY DEVL COO	JESSICA L KALKHOF		29,017.35	
50283	CASE MANAGER	GINGER B FOX		27,677.55	
50286	IT MANAGER	AARON M. KEPHART		23,808.72	
50291	WX INSTALLER	JASON A. WILLIAMS		19,474.65	
50297	INTR WX DIRECTO	AIMEE KNERR		50,929.52	
50299	ASSIST CONTROLE	JENNIFER M SLEPPY		2,285.32	
50301	CASE MANAGER	CRYSTAL D WALTER		30,313.19	
50307	CASE MANAGER	LISA J DOTY		26,554.63	
50308	COMM SERV ASSIS	JADA A SHIELDS		25,399.19	
50309	COMM SERV ASSIS	MORGAN L BARRETT		25,638.13	
50315	ACCT MANAGER	DONNA L STATES		7,147.41	
50317	COMM SERV ASSIS	TINA D PEACE		31,247.87	
50318	CA I CSA	KAYLA S FUSCO		31,102.08	
50324	COMM SERV ASST	KATELYN H BIESINGER		24,501.71	
50325	COUNSELOR ADVOC	BEVERLY W FYE		18,667.82	
50326	COPOS MGR/APPLI	THOMAS GRIFFITH		40,166.01	
50330	IT INTERN	DYLAN STEELE		2,355.07	
50331	CSA WR PART	KRISTEN D. PIERCE		442.25	
50332	CASE MANAGER	LESA M YOUNG		16,964.96	
50333	ASST PROP AUDIT	CORY S MANTINI		22,467.16	
50335	COMM SERV ASSIS	RHONDA S GIBSON		24,805.71	
50336	COUNSEL ADV III	MARSHA K. LEARISH		32,171.32	
50337	COUNSEL ADV III	YOLANDA ROSETTI		19,105.21	
50339	COUNSEL ADV III	TAMMY M. KYLER		32,258.37	
50340	COUNSEL ADV III	JODI R N. TYLER		30,965.77	
50341	COUNSEL ADV I	SARAH E. STIVASON		11,630.95	
50342	CASE MANAGER	CHRISTOPHER A. MAZE		30,720.65	
50343	DEPUTY DIRECTOR	SUSAN K FUSCO		77,291.29	
50344	COUNSEL ADV II	ANGELA D BURNS		17,217.12	
50345	CXRDS ASST DIR	AMY R GILLUNG		6,428.35	
50348	COMM SER DIRECT	MANETTE SETREE		57,812.38	
50349	ACCOUNTANT	STACEY L LEGER		33,143.78	
50350	MATP DIRECTOR	JOSEPH R SHIELDS		28,562.23	
50351	IT INTERN	JACOB W SMITH		9,730.22	
50352	IT INTERN	DEVIN J LEITNER		5,180.47	
50353	CONTROLLER	DONNA L STATES		53,034.22	
50354	ACCOUNTING MGR	RANDY E THORNTON		20,956.47	
50355	MATP COORD/CD F	CAROLYN M RHOADES		24,528.73	

Community Action, Inc.

Normal Trial Balance - Audit Trial Balance - Unposted Transactions Included In Report

Account Code	Account Short Title	Account Title	From 7/1/2017 Through 6/30/2018	Debit Balance	Credit Balance
50356	CSA WR PART	ERIN D. RAMSEY		3,904.14	
50357	CSA WR PART	JESSICA L. LATTA		1,575.07	
50358	JR WEB DEVELOP	JACOB W SMITH		9,893.45	
50359	JR WEB DEVELOP	DEVIN J LEITNER		10,846.84	
50360	CERTIFIED WX IN	JASON WILLIAMS		14,381.45	
50361	COUNSEL ADV III	NICOLE L STAHLMAN		10,902.72	
50362	WX AUDITOR/INSP	CORY S MANTINI		7,907.42	
50363	MAINT & OFFICE	EDWARD A DAVIS		5,512.19	
50364	BOOKKEEPER	SHERYL L KERR		2,606.90	
50365	COMM SERV SUPER	JESSICA L KALKHOF		4,384.12	
50366	WEB DEVELOP INT	JOSEPH E OBUSEK		1,728.76	
51001	FICA	FICA		120,390.81	
51005	HOSPITALIZATION	HOSPITALIZATION		204,718.27	
51010	GD LIFE INS	GROUP DISABILITY/LIFE INS		13,422.82	
51015	WORKMAN'S COMPE	WORKMAN'S COMPENSATION		15,146.64	
51020	RETIREMENT	RETIREMENT		36,282.20	
51112	UNEMPLOYMENT CO	UNEMPLOYMENT COMPENSATION		11,336.21	
52002	LOCAL TRAVEL	LOCAL TRAVEL		31,814.94	
52003	OUT AREA TRAVEL	OUT-OF-AREA TRAVEL		9,657.46	
52007	COMPUTER SOFTWA	COMPUTER SOFTWARE		12,465.81	
52010	EQUIP MAINT	EQUIPMENT MAINTENANCE		9,801.05	
52011	EQUIPMENT LEASE	EQUIPMENT LEASE/RENTAL		2,076.00	
52018	SMALL EQUIPMENT	SMALL EQUIPMENT		569.38	
52019	OFF EQUIP FURN	OFFICE EQUIPMENT/FURNITURE		4,116.89	
52020	SUPPLIES	SUPPLIES		44,025.11	
52025	TEXTS TRAINING	TEXTS/TRAINING REFERENCES		1,050.93	
52035	CLARION RENT	CLARION RENT		30,468.00	
52040	SPACE	SPACE		86,032.38	
52042	GW SP WAGES	GRACE WAY SPACE WAGES		162.71	
52043	GW SPACE BENEFI	GRACE WAY SPACE BENEFITS		31.71	
52049	COMMUNICATIONS	COMMUNICATIONS		79,875.77	
52050	TELEPHONE	TELEPHONE		189.91	
52052	GW COMM WAGES	GR WAY COMM WAGES		992.77	
52053	GW COMM BENEFIT	GR COMM BENEFITS		216.54	
52055	MONTHLY BILLING	MONTHLY TELEPHONE BILLING		1,452.93	
52060	POSTAGE	POSTAGE		6,243.82	
52070	PRINTING COPIES	PRINTING/COPYING		5,252.54	
52080	LICENSES FEES	LICENSES/FEES		9,798.88	
52085	LATE FEES SALES	LATE FEES/SALES TAX		216.03	
52090	VOLUNTEER INSUR	VOLUNTEER INSURANCE		2,477.53	
52100	VEHICLE INSURA	VEHICLE INSURANCE		5,400.31	
52101	INSURANCE/BOND	INSURANCE/BOND		30,225.27	
52102	CONTRACTOR LIAB	CONTRACTOR LIABILITY INSURANCE		4,928.59	
52105	DAILY OPER EXP	DAILY OPERATING EXPENSE		2,938.70	
52106	ROUTINE MAINTEN	ROUTINE MAINTENANCE		2,095.89	
52110	INFO TECH EXP	INFORMATION TECHNOLOGY EXPENSE		58,267.99	
52112	IT WAGES	IT WAGES		5,732.19	
52113	IT BENEFITS	IT BENEFITS		1,417.80	
52120	DIR DEP FEES	DIRECT DEPOSIT FEES		590.00	
52130	ADV SUB PUB	ADV/SUB/PUB		5,869.70	
52140	REGISTRATION	REGISTRATION		11,984.90	
52141	ADMIN FEE	ADMINISTRATIVE FEE		7,703.74	
52150	FISCAL SERVICES	FISCAL SERVICES		140,754.22	
52151	FISCAL WAGES	FISCAL WAGES		15,716.45	
52152	FISCAL BENEFITS	FISCAL BENEFITS		3,109.14	
52155	HR SERVICES	HUMAN RESOURCE SERVICES		37,634.81	
52156	HR WAGES	HR WAGES		4,421.50	
52157	HR BENEFITS	HR BENEFITS		1,321.37	
52160	TRAINING TECH	TRAINING & TECHNICAL ASSIST.		1,303.95	
52220	GED TEST FEE	GED TESTING FEES		30.00	

Community Action, Inc.

Normal Trial Balance - Audit Trial Balance - Unposted Transactions Included In Report

Account Code	Account Short Title	Account Title	From 7/1/2017 Through 6/30/2018	Debit Balance	Credit Balance
52350	RECRUITMENT	RECRUITMENT		262.88	
52450	SINGLE AUDIT	SINGLE AUDIT		13,449.32	
52451	FS AUDIT	FINANCIAL STATEMENT AUDIT		19,450.00	
52452	990T AUDIT EXPE	990T AUDIT EXPENSE		1,000.00	
52460	INTEREST	INTEREST EXPENSE		74.72	
52499	TEMP SERVICES	TEMP SERVICES		96,442.20	
52500	PURCHASED SERV	OTHER PURCHASE SERVICES		3,473.79	
52502	SNOW REMOVAL	SNOW REMOVAL		364.80	
52510	NATURAL GAS	NATURAL GAS		9,185.92	
52515	MONITORING SERV	PAGER MONITORING SERVICE		1,580.60	
52520	ELECTRIC	ELECTRIC		16,095.39	
52525	TV CABLE	TV CABLE SERVICE		1,813.81	
52530	WATER	WATER		4,289.92	
52540	TRASH REMOVAL	TRASH REMOVAL		3,026.06	
52550	SEWER BILLING	SEWER BILLING		4,714.15	
53000	MEETINGS	MEETING EXPENSE		2,909.01	
53500	LABOR COSTS	LABOR COSTS		49,764.86	
53555	MATERIALS	MATERIALS		71,471.08	
53565	WX MAT LABOR	WX MATERIALS/LABOR		500,389.20	
53570	HEALTH SAFETY	HEALTH & SAFETY		26,772.20	
53572	QCI	QCI		18,277.00	
53610	WC UC FICA POST	WC/UC FICA POST 24 MOS WORK		463.10	
54001	FOOD	FOOD		1,843.84	
54015	BUILDING PROPE	BUILDING/PROPERTY MAINTENANCE		7,541.82	
54020	VOLUNTEER RECOG	VOLUNTEER RECOGNITION		5,843.81	
54030	CL HOLIDAY FOOD	CLARION HOLIDAY FOOD		8,315.28	
54032	TOYS FOR TOTS	TOYS FOR TOTS		1,017.22	
54040	CONSUMER SUPPT	CONSUMER SUPPORT		13,273.39	
54041	CONSUMER TRAVEL	MILEAGE REIMBURSMENT		47,381.59	
54043	JEFF HEATING	JEFFERSON HEATING		265.00	
54045	HOUSING ASSISTA	HOUSING ASSISTANCE		103,478.43	
54047	HEALTH RIDE	PARA TRANSIT-HEALTH RIDE		1,120,386.92	
54048	FOOD	FOOD		88.24	
54049	SHARE ATA GFP	SHARED RIDE - ATA GFP		488.00	
54051	MASS TRANSIT	MASS TRANSIT		84.20	
54059	SHARED SENIOR	SHARED RIDE - SENIOR		1,128.95	
54070	PROJECT SUPPORT	PROJECT SUPPORT		4,103.46	
54085	DAMAGES	DAMAGES		5,011.53	
54090	MISC EXPENSE	MISCELLANEOUS EXPENSE		5,616.80	
54092	MORALE EXPENSE	MORALE EXPENSE		3,216.31	
54100	INCENTIVES	INCENTIVES		3,137.55	
54200	PROPERTY TAXES	PROPERTY TAXES		1,249.64	
54300	COST POOL REIMB	COST POOL REIMBURSEMENT			135,322.67
54302	CP REIM WAGES	COST POOL REIMBURSEMENT WAGES			204,366.24
54303	CPR BENEFITS	COST POOL REIMBURSEMENT - BENE			52,262.04
55100	FUNDRSNG DIST.	FUNDRAISING DISTRIBUTIONS		1,644.40	
58000	ADJUSTMENTS	ADJUSTMENTS			48.82
59000	DEPRECIATION	DEPRECIATION		28,439.40	
59002	BAD DEBT EXPENS	BAD DEBT EXPENSE		3,042.32	
59310	UNREALIZED LOSS	UNREALIZED LOSS ON INVESTMENTS		383.72	
59400	INCOME TAX EXP	INCOME TAX EXPENSE		<u>42,119.74</u>	
Report Total				<u>7,887,067.16</u>	<u>7,887,067.16</u>
Report Difference					<u>0.00</u>