

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

JUNE 30, 2008

COMMUNITY ACTION, INC.

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INDEPENDENT AUDITORS' REPORT

Board of Directors
Community Action, Inc.
105 Grace Way
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We have audited the accompanying statement of financial position of Community Action, Inc., (a non-profit organization) as of June 30, 2008, 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, 2008, 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 10, 2008, 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 57, 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
CERTIFIED PUBLIC ACCOUNTANTS

Greensburg, Pennsylvania
December 10, 2008

COMMUNITY ACTION, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2008

Assets:		
Cash	\$	748,325
Grants receivable		188,591
Other accounts receivable		32,810
Certificates of deposit		56,252
Investments		47,943
Inventory		1,177
Prepaid expenses		58,833
Property and equipment, net		<u>665,845</u>
Total Assets		<u>\$ 1,799,776</u>
Liabilities:		
Accounts payable		265,539
Accrued and withheld payroll taxes		27,145
Accrued salaries		185,261
Deferred revenue		36,180
Accrued expenses		25,000
Security deposit		<u>2,185</u>
Total Liabilities		541,310
Net Assets:		
Unrestricted		1,203,301
Temporarily restricted		<u>\$ 55,165</u>
Total Net Assets		1,258,466
Total Liabilities and Net Assets		<u>\$ 1,799,776</u>

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

COMMUNITY ACTION, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2008

Changes in Unrestricted Net Assets:

Contributed support and earned revenue:

Government grants	\$ 5,376,912
Contributions	136,854
In-kind contributions	39,163
Special events	10,741

Other revenue:

Program service fees	90,385
Information technology sales	39,531
Investment income	28,094
Rental income - housing	80,255
Rental income - Careerlink	6,958
Miscellaneous income	9,973

5,818,866

Net assets released from restrictions

7,740

\$ 5,826,606

Expenses and losses:

Operating:

Program services	5,416,534
Management and general	409,654
Fundraising	7,977

Total expenses and losses

5,834,165

Increase in unrestricted net assets

(7,559)

Changes in Temporarily Restricted Net Assets

Contributions	14,019
Net assets released from restrictions	<u>\$ (7,740)</u>

Increase (Decrease) in temporarily restricted net assets

6,279

Increase (Decrease) in net assets

(1,280)

Net assets at beginning of year

1,259,746

Net assets at end of year

\$ 1,258,466

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

COMMUNITY ACTION, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2008

	Program Services	Management and General	Fund-raising	Total
Payroll and Benefits:				
Salaries	\$ 1,240,673	\$ 327,997	\$ 3,389	\$ 1,572,059
Employee benefits	164,929	18,555	314	183,798
Payroll taxes	93,481	11,760	171	105,412
Total Payroll and Benefits	1,499,083	358,312	3,874	1,861,269
Operating:				
Travel	58,388	6,265	65	64,718
Software	153	-	-	153
Equipment maintenance and rental	1,289	83	-	1,372
Small equipment and tools	11,556	-	-	11,556
Supplies	86,425	674	43	87,142
Space costs	111,019	3,319	78	114,416
Telephone	53,661	2,972	70	56,703
Postage	23,268	417	30	23,715
Printing	12,381	945	1,011	14,337
Licenses and registration	1,113	10	25	1,148
Insurance	36,935	1,164	24	38,123
Auto expenses	5,593	-	-	5,593
Information technology	49,341	2,700	83	52,124
Advertising and publications	11,034	931	-	11,965
Registration and memberships	2,191	3,768	-	5,959
Training and technical assistance	5,053	-	-	5,053
Administrative fees	6,317	-	-	6,317
Volunteer recognition	7,406	-	-	7,406
Contracted services	6,226	27,120	13	33,359
Snow removal	329	-	-	329
Utilities	34,052	-	-	34,052
Meetings	100	974	-	1,074
Food and meals	293	-	-	293
Building repairs and maintenance	8,346	-	-	8,346
Miscellaneous	2,928	-	-	2,928
Property taxes	7,646	-	-	7,646
Computer equipment sold	9,208	-	-	9,208
Depreciation	16,704	-	-	16,704
Fundraising	-	-	2,661	2,661
Bad expense	15	-	-	15
Consumer Assistance:				
Child care fees	1,773,495	-	-	1,773,495
Food and meals	149,844	-	-	149,844
Weatherization services	279,427	-	-	279,427
Housing assistance	42,211	-	-	42,211
Client travel and assistance	1,006,287	-	-	1,006,287
Other consumer support	43,489	-	-	43,489
Funds returned	14,565	-	-	14,565
In-Kind expenses	39,163	-	-	39,163
Total Operating	3,917,451	51,342	4,103	3,972,896
Total Functional Expenses	\$ 5,416,534	\$ 409,654	\$ 7,977	\$ 5,834,165

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, 2008

Operating Activities:

Increase (Decrease) in Net Assets	\$	(1,280)
Adjustments to Reconcile Decrease in Net Assets to Net Cash Provided (Used) by Operating Activities:		
Depreciation Expense	\$	27,965
Unrealized (Gain) Loss on Investments		(5,247)
(Increase) Decrease in Grant Receivables		124,149
(Increase) Decrease in Accounts Receivable		(14,519)
(Increase) Decrease in Inventory		402
(Increase) Decrease in Prepaid Expenses		(34,225)
Increase (Decrease) in Accounts Payable		5,008
Increase (Decrease) in Accrued Expense		1,100
Increase (Decrease) in Security Deposit		-
Increase (Decrease) in Accrued and Withheld Payroll Taxes		24,585
Increase (Decrease) in Accrued Salaries		18,255
Increase (Decrease) in Deferred Revenue		(62,446)
		85,027
Total Adjustments		85,027
Net Cash Provided by Operating Activities		83,747
 Cash Flows from Investing Activities:		
Purchase of Fixed Assets	\$	(7,836)
		(7,836)
Net Cash Provided by (Used in) Investing Activities		(7,836)
Increase in Cash and Cash Equivalents		75,911
Cash at Beginning of Year		672,414
Cash at End of Year	\$	748,325

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

COMMUNITY ACTION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2008

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

COMMUNITY ACTION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2008

NOTE 1: (CONTINUED)

service as instructed by the donor. Community Action, Inc., reclassifies temporarily restricted net assets to unrestricted net assets at that time.

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, 2008.

Allowance for Doubtful Accounts

No allowance for doubtful accounts is provided at June 30, 2008 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.

COMMUNITY ACTION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2008

NOTE 1: (CONTINUED)

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, 2008.

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

Supplemental Nutrition Assistance	\$ 3,323
Weatherization/LIHEAP	34,777
Victims of Crime Act (VOCA)	6,210
Medical Transportation	58,831
Adult Literacy	9,000
Human Services Development Fund	4,308
Stewart – McKinney	1,256
CCSI	20,146
Retired and Senior Volunteer Program	4,314
Work Ready Program	42,654
Domestic Violence Education School Program	2,772
Crossroads Support	1,000
Total	<u>\$188,591</u>

COMMUNITY ACTION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2008

NOTE 3: PROPERTY AND EQUIPMENT

Property and equipment consists of the following:

Land	\$ 53,615
Buildings and Improvements	832,851
Equipment	197,505
	<u>1,083,971</u>
Less: Accumulated Depreciation	(418,126)
Property and Equipment	<u>\$ 665,845</u>

Depreciation expense for the year is \$27,965, which includes \$11,261 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, 2008, 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	\$ 3,477
Adult Literacy classroom space	19,700
Early Care and Education meeting space	2,757
Early Care and Education travel	505
Food and program supplies	5,572
Software/Technology	4,602
Connect with Me meeting space	2,550
	<u>\$ 39,163</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 60,450 hours of time, volunteers supporting the Victims of Crime Act program provided approximately 2,479 hours of time, volunteers supporting the Early Care and Education provided approximately 531 hours of time, and volunteers supporting the Connect with Me program provided approximately 30 hours of time.

COMMUNITY ACTION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2008

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>\$47,943</u>

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, original purchase date February 1, 2006, renewed October 1, 2007, maturity date September 29, 2008, interest rate of 5.05 percent, annually, disbursed monthly.	<u>\$ 56,252</u>	<u>\$ 56,252</u>

An unrealized gain of \$2,312 was recognized in 2008.

Components of investment income include:

Dividend income	\$ 789
Interest income on certificates of deposit	2,936
Interest income on interest bearing cash	22,057
Unrealized holding gain	2,312
	<u>\$28,094</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.

Deferred income taxes reflect the estimated future tax effect of temporary differences between the amount of assets and liabilities for financial reporting purposes and such amounts as measured by tax laws and regulations. The primary component of Community Action, Inc.'s deferred tax asset of \$85 at June 30, 2008, is a federal net operating loss carryforward of \$567. A valuation allowance of \$85, indicates that it is probable this benefit will not be utilized in the future.

COMMUNITY ACTION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2008

NOTE 6: (CONTINUED)

Federal net operating losses available to offset future taxable income expiring are as follows:

June 30,

2014

\$ 567

The current tax expense from information technology operations of \$869 is offset by a corresponding decrease in the valuation allowance resulting in a net tax expense of \$0.

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 69 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, 2008, 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 #041-08-7045 – 33 percent; \$18,120 met with in-kind classroom space.

RSVP SUBGRANTS #04SRAPA010 and #07SRAPA013 – 30 percent; match met with local community donations, fundraising efforts, and county support.

COMMUNITY ACTION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2008

NOTE 8: (CONTINUED)

SUPPORTIVE HOUSING #PA28B402004 and #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 – 33 percent or \$12,583 of in-kind and cash contributions.

VICTIMS OF CRIME ACT – 20 percent; match met with volunteer hours valued at \$21,278 and \$955 of local community funds.

DOMESTIC VIOLENCE EDUCATION SCHOOL PROJECT SUBGRANT #2005-JG-03-15360-3 and #2004-DS-14-15360-2 – \$50,000; match met with ACT 44 funding for Domestic Violence Prevention activities of \$191,877.

NOTE 9: OPERATING LEASE COMMITMENTS

Community Action, Inc., has several operating lease agreements in effect as of the year ended June 30, 2008, 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 \$629 per month to \$1,200 per month, depending on the facility.

Community Action, Inc., has several operating lease agreements in effect as of the year ended June 30, 2008, 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:

Year Ended <u>June 30,</u>	<u>Equipment</u>	<u>Facilities</u>
2009	\$ 13,848	\$ 24,579
2010	8,187	23,904
2011	3,675	23,712
2012	-	-
	<u>\$ 25,710</u>	<u>\$72,195</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, 2008, lease expenses for Facilities and Equipment was \$23,315 and \$2,979, respectively.

COMMUNITY ACTION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2008

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 are follows:

A \$20,000 line of credit with an original date of August 30, 1988, bearing interest at 5.50 percent per annum and expiring on October 31, 2008. As of June 30, 2008, 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 5.50 percent per annum and expiring on October 31, 2008. As of June 30, 2008, 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 5.50 percent per annum and expiring on October 31, 2008. As of June 30, 2008, there was no outstanding balance owed on this line of credit.

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., has two certificates of deposit held with the same financial institution. 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 \$100,000 per institution. The balance, which was not covered by FDIC insurance at June 30, 2008, was \$781,123, 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, 2008, are available for the following purposes:

Contributions available for RSVP program	\$ 6,984
Contributions available for Crossroads program	25,000
Contributions available for client services	17,251
Contributions available for Friends for Food	5,930
	<u>\$ 55,165</u>

COMMUNITY ACTION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2008

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 \$10,500 for calendar year 2008. For the year ending June 30, 2008, employer contributions were \$28,904.

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, 2008, these accrued compensated absences were \$71,884.

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, 2008.

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, 2008, 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, 2008, total domestic violence expenditures for Community Action, Inc., expenditures for domestic violence, was \$454,765.

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, 2008.

SUPPLEMENTAL INFORMATION

COMMUNITY ACTION, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2008

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	93.569	C000020963	\$ 281,753	\$ 261,205
Low-Income Home Energy Assistance (LIHEAP):				
WX-LIHEAP	93.568	C000022332	124,843	76,558
WX-LIHEAP	93.568	C000029372	169,777	135,000
Temporary Assistance for Needy Families (TANF)	93.558	C000029258	86,662	89,928
Passed through Community Action Association of Pennsylvania:	93.569		15,654	17,968
Passed through the Pennsylvania Department of Public Welfare (DPW):				
Passed through the Clarion County Commissioners:				
Child Care and Development ⁽¹⁾⁽²⁾	93.596	DC07-169208	583,135	583,135
Child Care and Development Funds (CCDF) Matching Grant ⁽¹⁾⁽²⁾	93.575	DC07-169208	334,192	313,693
Social Services Block Grant (SSBG)	93.667	DC07-169208	156,295	156,295
Temporary Assistance for Needy Families (TANF)	93.558	DC07-169208	33,811	33,810
Passed through the Pennsylvania Coalition Against Domestic Violence (PCADV):				
Social Services Block Grant (SSBG)	93.667	52-33	16,279	16,279
Family Violence Prevention Services (FVPS)	93.671	52-33	107,677	107,677
Temporary Assistance for Needy Families (TANF)	93.558	52-33	12,356	12,356
Passed through the NW Regional Key-NW Institute of Research:				
Early Care and Education Grant (ECE) ⁽¹⁾⁽²⁾	93.575		37,807	37,750
Transition Planning ⁽¹⁾	93.575		8,488	14,000
Passed through the Jefferson County Commissioners:				
Medical Assistance Transportation Program (MATP) ⁽¹⁾	93.778	SAP 159000	<u>587,275</u>	<u>559,034</u>
Total U. S. Department of Health and Human Services			<u>2,556,004</u>	<u>2,414,688</u>
<u>U. S. Department of Education</u>				
Passed Through the Pennsylvania Department of Education:				
Adult Literacy	84.002	041-08-8036	<u>54,361</u>	<u>54,361</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	C000029372	<u>\$ 136,566</u>	<u>\$ 136,144</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, 2008
(CONTINUED)

Federal Grantor/ Pass Through Grantor/ Program Title	Federal C.F.D.A. Number	Contract Number	Federal Expenditures	Grant Payments Received
<u>U. S. Department of Homeland Security</u>				
Passed through the United Way of America:				
Emergency Food and Shelter National Board Program:				
EFS-CL	97.024	25-7218-00-002	\$ 3,573	\$ -
EFS-CL	97.024	26-7218-00-002	1,485	15,871
EFS-JEFF	97.024	25-7260-00-007	4,881	-
EFS-JEFF	97.024	26-7260-00-007	<u>2,613</u>	<u>13,712</u>
Total U. S. Department of Homeland Security			<u>12,552</u>	<u>29,583</u>
<u>U. S. Department of Justice</u>				
Passed through the Pennsylvania Commission on Crime and Delinquency:				
Domestic Violence Education School Program	16.579	2004-DS-14-15360-2	2,676	7,544
Domestic Violence Education School Program	16.579	2005-JG-03-15360-3	9,180	6,408
Crime Victim Assistance	16.575	2006-VF-05-17797	43,755	40,097
Crime Victim Assistance	16.575	2006-VF-05-17785	<u>30,683</u>	<u>28,096</u>
Total U. S. Department of Justice			<u>86,294</u>	<u>82,145</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	DC07-169208	59,585	59,585
Passed through the Pennsylvania Department of Agriculture:				
Passed through the Clarion county Commissioners:				
Temporary Emergency Food Assistance Program	10.568	8-01-16-084	<u>779</u>	<u>1,503</u>
Total U. S. Department of Agriculture			<u>60,364</u>	<u>61,088</u>
<u>U. S. Department of Housing and Urban Development (HUD)</u>				
Transitional Housing	14.235	PA28B402004	22,012	29,889
Transitional Housing	14.235	PA28B602004	56,884	55,628
Housing for Homeless and Disabled Persons Program	14.235	PA28B602010	<u>17,917</u>	<u>16,281</u>
Total U. S. Department of Housing and Urban Development			<u>\$ 96,813</u>	<u>\$ 101,798</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, 2008
(CONTINUED)

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>Corporation for National and Community Service</u>				
Retired senior and volunteer Program - RSVP (08/09)	94.002	07SRAPA013	\$ 18,240	\$ 13,926
Retired senior and volunteer Program - RSVP (07/08)	94.002	07SRAPA013	<u>56,315</u>	<u>64,066</u>
Total Corporation for National and Community Service			<u>74,555</u>	<u>77,992</u>
Total Schedule of Federal Awards			<u>\$ 3,077,509</u>	<u>\$2,957,799</u>

Legend:

- (1) Major Program
(2) CCDF Cluster Programs

Calculation of 50% Rule

Programs Selected:

Child Care and Development ⁽¹⁾⁽²⁾	93.596	\$ 583,135
Child Care and Development Funds (CCDF) Matching Grant ⁽¹⁾⁽²⁾	93.575	334,192
Early Care and Education Grant (ECE) ⁽¹⁾⁽²⁾	93.575	37,807
Transition Planning ⁽¹⁾	93.575	8,488
Medical Assistance Transportation Program (MATP) ⁽¹⁾	93.778	<u>587,275</u>
Total Programs Selected		<u>\$ 1,550,897</u>
Total Schedule of Federal Awards		<u>\$ 3,077,509</u>
Percentage Tested		<u>50.39%</u>

See accompanying notes to schedule of expenditures of federal awards.

COMMUNITY ACTION, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2008

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, 2008

	<u>Approved Budget</u>	<u>Contract Period Expenditures</u>	<u>Questioned Cost</u>
BUDGET CATEGORY			
OPERATING COSTS			
Salaries and fringes	\$ 402,155	\$ 227,882	\$ -
Consumable supplies	3,000	1,176	-
Travel	17,400	9,915	-
Advertising	1,923	1,920	-
Office equipment	500	-	-
Space costs	16,000	9,047	-
Audit	4,700	2,838	-
	<hr/>	<hr/>	<hr/>
Total Operating Costs	445,678	252,778	-
RELATED COSTS			
Professional services	4,855	3,883	-
Insurance	3,900	1,830	-
Other	78,861	23,262	-
	<hr/>	<hr/>	<hr/>
Total Related Costs	87,616	28,975	-
	<hr/>	<hr/>	<hr/>
Total	\$ 533,294	\$ 281,753	\$ -

NOTE: The Community Services Block Grant Program contract period is from July 1, 2006 through June 30, 2008. The expenditures above are for the period July 1, 2007 through June 30, 2008. The expenditures include the use of \$1,968 of interest income.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
WEATHERIZATION CONTRACT #C000029372 (LIHEAP)
YEAR ENDED JUNE 30, 2008

BUDGET CATEGORY	Final Approved Budget	Current Fiscal Period Expenditures	Questioned Cost
I. ADMINISTRATION			
a. Personnel	\$ 4,902	\$ 1,053	\$ -
b. Operating/supplies	5,131	2,787	-
c. Office equipment	22	-	-
Total Administration	<u>10,055</u>	<u>3,840</u>	<u>-</u>
II. FINANCIAL AUDIT	907	907	-
III. DIRECT SERVICES			
a. Program support	64,951	41,443	-
b. Labor	16,938	12,471	-
c. Materials	27,770	15,620	-
d. Health and safety	81,830	93,144	-
Total Direct Services	<u>191,489</u>	<u>162,678</u>	<u>-</u>
IV. LIABILITY INSURANCE	<u>2,500</u>	<u>2,352</u>	<u>-</u>
Total	<u>\$ 204,951</u>	<u>\$ 169,777</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, 2007 through June 30, 2008. The budget shown is for the entire contract period.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
WEATHERIZATION CONTRACT #C000022332 (LIHEAP)
YEAR ENDED JUNE 30, 2008

	<u>Final Approved Budget</u>	<u>Current Fiscal Period Expenditures</u>	<u>Questioned Cost</u>
BUDGET CATEGORY			
I. ADMINISTRATION			
a. Personnel	\$ 5,097	\$ 3,873	\$ -
b. Operating/supplies	7,471	3,263	-
c. Office equipment	19	217	-
	<hr/>	<hr/>	<hr/>
Total Administration	12,587	7,353	-
II. FINANCIAL AUDIT			
	792	-	-
III. DIRECT SERVICES			
a. Program support	52,409	34,051	-
b. Labor	33,616	17,229	-
c. Materials	46,616	24,078	-
d. Health and safety	133,702	42,132	-
	<hr/>	<hr/>	<hr/>
Total Direct Services	266,343	117,490	-
IV. LIABILITY INSURANCE			
	<hr/> 1,836	<hr/> -	<hr/> -
Total	<u>\$ 281,558</u>	<u>\$ 124,843</u>	<u>\$ -</u>

The contract period for the Low Income Home Energy Assistance Program is July 1, 2006 through September 30, 2007. The expenditures above are for the period July 1, 2007 through September 30, 2007. The budget shown is for the entire contract period.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
WEATHERIZATION CONTRACT #C000029372 (DOE)
YEAR ENDED JUNE 30, 2008

	<u>Final Approved Budget</u>	<u>Contract Period Expenditures</u>	<u>Questioned Cost</u>
BUDGET CATEGORY			
I. ADMINISTRATION			
a. Personnel	\$ 6,373	\$ 5,733	\$ -
b. Operating/supplies	7,208	7,881	-
c. Office equipment	33	-	-
	<hr/>	<hr/>	<hr/>
Total Administration	13,614	13,614	-
II. FINANCIAL AUDIT			
	590	590	-
III. DIRECT SERVICES			
a. Program support	64,086	59,092	-
b. Labor	16,926	16,559	-
c. Materials	26,921	19,028	-
d. Health and safety	8,177	21,853	-
	<hr/>	<hr/>	<hr/>
Total Direct Services	116,110	116,532	-
IV. LIABILITY INSURANCE			
	1,910	1,910	-
V. TRAINING/TECH. ASST.			
	<u>3,920</u>	<u>3,920</u>	<u>-</u>
	<hr/>	<hr/>	<hr/>
Total	<u>\$ 136,144</u>	<u>\$ 136,566</u>	<u>\$ -</u>

NOTE: The expenditures above include the use of \$422 of interest income.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
SUPPORTED ENGAGEMENT PROGRAM #C000029258
YEAR ENDED JUNE 30, 2008

BUDGET CATEGORY	<u>Approved Budget</u>	<u>Contract Period Expenditures</u>	<u>Questioned Cost</u>
Regular SE / SWP	\$ 170,380	\$ 125,963	\$ -
Work Experience Wages	2,796	-	-
WC/UC/FICA for Paid Work Experience	783	-	-
Subsidized Work Wages	2,535	-	-
Special Allowances for Eyeglasses, Hearing Aids, and Exams	1,859	277	-
	<u>\$ 178,353</u>	<u>\$ 126,240</u>	<u>\$ -</u>

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
DEPARTMENT OF EDUCATION
CONTRACT #059-08-0854, #041-08-8036 AND #125-08-8047
YEAR ENDED JUNE 30, 2008

	<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>#125-08-8047</u>	<u>#059-08-0854</u>	<u>#041-08-8036</u>
REVENUE			
Grant income	\$ 108,000	\$ 54,361	\$ 54,361
 EXPENSES			
Salaries	47,200	35,590	39,468
Benefits	8,125	7,482	8,067
Professional and technical services	356	332	397
Purchased property services	6,363	2,077	1,870
Other purchased services	14,728	8,515	4,459
Supplies	31,228	365	100
	<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 #022-08-8009
YEAR ENDED JUNE 30, 2008

REVENUE

Grant income	\$ 114,904
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EXPENSES

Salaries	42,845
Benefits	3,701
Professional and technical services	2,000
Purchased property services	6,903
Other purchased services	18,912
Supplies	27,844
Approved Indirect	2,303

104,508

Due to Funding Source

\$ 10,396

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
RETIRED AND SENIOR VOLUNTEER PROGRAM
CONTRACT #07SRAPA013
YEAR ENDED JUNE 30, 2008

REVENUE		
Grant income		\$ 74,555
VOLUNTEER SUPPORT EXPENSES		
Salaries and wages	\$36,649	
Fringe benefits	6,012	
Travel	8,301	
Supplies	2,491	
Telephone	1,484	
Postage	1,573	
Printing	743	
Contractual and consultant services	416	
Insurance	300	
Fiscal services	3,430	
Information technology expense	2,060	
Space	1,674	
Advertising	398	
	<hr/>	
Total Volunteer Support Expenses		<u>65,531</u>
VOLUNTEER COSTS		
Volunteer recognition	5,346	
Insurance	2,592	
Recruitment	1,046	
Clearance fees	40	
	<hr/>	
Total Volunteer Costs		<u>9,024</u>
Total Program		<u>74,555</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, 2007 through June 30, 2008. The match was met with local donations and community funds.

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
FOOD AND SHELTER PROGRAMS
YEAR ENDED JUNE 30, 2008

	Pennsylvania Department of Agriculture			Federal Emergency Management Agency		
	<u>#445037</u>	<u>#445054</u>	<u>#25-7218-00</u>	<u>#26-7218-00</u>	<u>#25-7260-00</u>	<u>#26-7260-00</u>
REVENUE						
Grants	\$ 66,982	\$ 82,334	\$ 3,440	\$ 1,485	\$ 4,773	\$ 2,613
Interest	37	88	133	-	108	-
	<u>67,019</u>	<u>82,422</u>	<u>3,573</u>	<u>1,485</u>	<u>4,881</u>	<u>2,613</u>
EXPENSES						
Administrative expenses	5,359	6,579	30	311	211	486
Shelter assistance	-	-	3,543	1,174	4,670	2,127
Food assistance	61,660	75,843	-	-	-	-
	<u>67,019</u>	<u>82,422</u>	<u>3,573</u>	<u>1,485</u>	<u>4,881</u>	<u>2,613</u>
Due to Funding Source	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NOTE: The FEMA Program contract #25-7218-00 period is from October 1, 2006 through September 30, 2007, the above expenditure are shown for the period July 1, 2007 through September 30, 2007. 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 October 1, 2007 through June 30, 2008. The FEMA Program contract #25-7260-00 period is from November 1, 2006 through October 31, 2007, the above expenditure are shown for the period July 1, 2007 through October 31, 2007. 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 November 1, 2007 through June 30, 2008.

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
MEDICAL ASSISTANCE TRANSPORTATION PROGRAM
CONTRACT # SAP 159000
YEAR ENDED JUNE 30, 2008

	<u>Reported</u>	<u>Actual</u>
SERVICE DATA		
Expenditures:		
Group I clients	\$ 1,187,926	\$ 1,187,926
Group II clients	68,009	68,009
	<u>1,255,935</u>	<u>1,255,935</u>
Total Expenditures		
Summary of Trips:		
Total trips	54,752	54,752
Total clients	1,239	1,239
	<u>55,991</u>	<u>55,991</u>
Total Passenger Trips		
ALLOCATION DATA		
Revenues:		
Department of Public Welfare	1,254,372	1,254,372
Interest income	1,563	1,563
	<u>1,255,935</u>	<u>1,255,935</u>
Total Revenues		
Funds Expended:		
Operating costs	1,006,480	1,006,480
Administrative costs	249,455	249,455
	<u>1,255,935</u>	<u>1,255,935</u>
Total Funds Expended		
Excess Revenues over Expenditures	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
HUMAN SERVICES DEVELOPMENT FUND SUPPLEMENTAL
YEAR ENDED JUNE 30, 2008

	<u>Budget</u>	<u>Actual</u>
REVENUE		
Pennsylvania Department of Public Welfare	\$ 3,588	\$ 3,588
 EXPENDITURES		
Categorical:		
Homeless assistance	3,588	3,588
Total Expenditures	<u>3,588</u>	<u>3,588</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, 2008

	<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, 2008

I. SOURCES OF FUNDING

DPW allocation	\$ 43,095
Interest earned	1
	43,096
Total HAP Funding	43,096

II. EXPENSES

	Case Management	Rental Assistance	Total
On behalf of clients	\$ -	\$ 13,462	\$ 13,462
Personnel	21,893	-	21,893
Operating	3,562	-	3,562
	25,455	13,462	38,917
Subtotal			4,179
County Administration			43,096
Total HAP Expenses			43,096
Total Unexpended Funds			\$ -

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
SUPPORTIVE HOUSING PROGRAM
CONTRACT #PA28B402004
YEAR ENDED JUNE 30, 2008

	<u>Budget</u>	<u>Actual</u>
REVENUE		
Grant income	\$ 133,790	\$ 22,012
 EXPENSES		
Administration	6,371	841
Leasing	13,512	224
Direct operating	33,333	2,007
Supportive services	80,574	18,940
	133,790	22,012
Due to Funding Source	\$ -	\$ -

NOTE: The Supportive Housing Program #PA28B402004 contract period is September 2, 2005 through September 2, 2007. The expenditures above are for the period July 1, 2007 through September 2, 2007. The budget is for the entire contract period 2005 - 2007.

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
SUPPORTIVE HOUSING PROGRAM
CONTRACT #PA28B602004
YEAR ENDED JUNE 30, 2008

	<u>Budget</u>	<u>Actual</u>
REVENUE		
Grant income	\$ 133,790	\$ 56,884
 EXPENSES		
Administration	6,371	2,665
Leasing	13,512	6,290
Direct operating	33,333	10,450
Supportive services	80,574	37,479
	133,790	56,884
Due to Funding Source	\$ -	\$ -

NOTE: The Supportive Housing Program #PA28B602004 contract period is September 2, 2007 through September 2, 2009. The expenditures above are for the period September 2, 2007 through June 30, 2008. 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 #PA28B6020010
YEAR ENDED JUNE 30, 2008

	<u>Budget</u>	<u>Actual</u>
REVENUE		
Grant income	\$ 168,617	\$ 17,917
 EXPENSES		
Administration	8,029	3,048
Leasing	112,920	6,541
Supportive services	47,668	8,328
	168,617	17,917
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, 2007 through June 30, 2008. 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, 2008

	<u>Budget</u>	<u>Actual</u>	<u>YTD % Expended</u>
PERSONNEL			
Salaries and wages	\$ 23,266	\$ 23,569	101%
Fringe benefits	5,481	5,416	99%
	<u>28,747</u>	<u>28,985</u>	<u>101%</u>
OPERATING			
Occupancy	900	869	97%
Telephone	850	755	89%
Printing	400	467	117%
Postage	848	768	91%
Supplies	2,092	1,851	88%
Travel	2,700	2,861	106%
Audit	203	203	100%
Insurance/bond	310	306	99%
Computer support	700	741	106%
	<u>9,003</u>	<u>8,821</u>	<u>98%</u>
Total Operating	<u>9,003</u>	<u>8,821</u>	<u>98%</u>
Totals	<u><u>\$ 37,750</u></u>	<u><u>\$ 37,806</u></u>	<u><u>100%</u></u>

NOTE: The actual expenditures above include the use of \$56 of interest income.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF PUBLIC WELFARE
ECE TRANSITION PLANNING GRANT
YEAR ENDED JUNE 30, 2008

	<u>Budget</u>	<u>Actual</u>	<u>YTD % Expended</u>
PERSONNEL			
Salaries and wages	\$ 8,618	\$ 5,344	62%
Fringe benefits	1,655	1,202	73%
	<u>10,273</u>	<u>6,546</u>	<u>64%</u>
OPERATING			
Occupancy	600	160	27%
Telephone	400	144	36%
Printing	2,800	168	6%
Postage	350	158	45%
Supplies	1,433	344	24%
Travel	700	629	90%
Audit	144	24	17%
Insurance/bond	200	56	28%
Computer support	600	259	43%
	<u>7,227</u>	<u>1,942</u>	<u>27%</u>
Total Operating	<u>7,227</u>	<u>1,942</u>	<u>27%</u>
Totals	<u>\$ 17,500</u>	<u>\$ 8,488</u>	<u>49%</u>

NOTE: The ECE Transition Planning grant contract period is December 1, 2007 through September 30, 2008. the expenditures above are for the period December 1, 2007 through June 30, 2008. The budget is for the entire contract period 2007-2008.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF PUBLIC WELFARE
CHILDREN'S TRUST FUND
YEAR ENDED JUNE 30, 2008

	Budget	Actual
PERSONNEL		
Salaries and wages	\$ 3,369	\$ 1,854
Fringe benefits	1,172	569
	4,541	2,423
 OPERATING		
Occupancy	344	80
Communications	431	146
Transportation	679	330
Training	500	206
Program Supplies	3,200	2,924
Fiscal Services	1,553	1,678
Insurance	68	29
Audit	100	22
	6,875	5,415
Total Operating		
	\$ 11,416	\$ 7,838
Totals		

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, 2007 through June 30, 2008. The budget is for year one of the grant, November 1, 2007 through October 31, 2008.

COMMUNITY ACTION, INC.
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS WITH
FUNDING RECONCILIATION FOR DOMESTIC VIOLENCE EDUCATION SCHOOL PROGRAM
SUBGRANT #2004-DS-14-15360-2
YEAR ENDED JUNE 30, 2008

	<u>Approved</u> <u>Budget</u>	<u>Reported</u> <u>Costs</u>	<u>Total</u>	<u>(Over)</u> <u>Under</u> <u>Budget</u>	<u>Questioned</u> <u>Costs</u>
BUDGET CATEGORIES					
Personnel	\$ 13,445	\$ 1,894	\$ 10,865	\$ 2,580	\$ -
Employee benefits	3,735	674	3,389	346	-
Travel	1,135	16	1,272	(137)	-
Supplies/operating	1,595	75	1,951	(356)	-
Other	90	16	2,577	(2,487)	-
	<u>\$ 20,000</u>	<u>\$ 2,675</u>	<u>\$ 20,054</u>	<u>\$ (54)</u>	<u>-</u>

FUNDING RECONCILIATION

Approved contract received as of
June 30, 2008

20,000

Allowable costs:

Approved

\$ 20,000

Questioned

-

20,000

Due from Funding Source

\$ -

NOTE: The Domestic Violence Education School Project contract period runs from April 1, 2006 through September 30, 2007. The expenditures above are for the period July 1, 2007 through September 30, 2007. The expenditures include \$54 of interest income.

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, 2008

	<u>Approved</u> <u>Budget</u>	<u>Reported</u> <u>Costs</u>	<u>Total</u>	<u>(Over)</u> <u>Under</u> <u>Budget</u>	<u>Questioned</u> <u>Costs</u>
BUDGET CATEGORIES					
Personnel	\$ 4,762	\$ 5,268	\$ 5,268	\$ (506)	\$ -
Employee benefits	1,540	1,702	1,702	(162)	-
Travel	1,337	700	700	637	-
Supplies/operating	1,971	1,171	1,171	800	-
Other	390	339	339	51	-
	<u>\$ 10,000</u>	<u>\$ 9,180</u>	<u>\$ 9,180</u>	<u>\$ 820</u>	<u>-</u>

FUNDING RECONCILIATION

Approved contract received as of
June 30, 2008

6,408

Allowable costs:

Approved

\$ 9,180

Questioned

-

9,180

Due from Funding Source

\$ 2,772

NOTE: The Domestic Violence Education School Project contract period runs from October 1, 2007 through September 30, 2008. The expenditures above are for the period October 1, 2007 through June 30, 2008.

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, 2008

	<u>Approved Budget</u>	<u>Reported Costs</u>	<u>Total</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
BUDGET CATEGORY					
Personnel	\$ 22,040	\$ 23,754	\$ 23,754	\$ (1,714)	\$ -
Employee benefits	4,848	3,530	3,530	1,318	-
Travel	1,791	1,766	1,766	25	-
Supplies/operating	13,341	12,723	12,723	618	-
Other	1,728	1,982	1,982	(254)	-
	<u>\$ 43,748</u>	<u>\$ 43,755</u>	<u>\$ 43,755</u>	<u>(7)</u>	<u>-</u>

FUNDING RECONCILIATION

Approved contract received as of June 30, 2008		40,097
Allowable costs:		
Approved	\$ 43,748	
Questioned	<u>-</u>	
		<u>43,748</u>
Due from Funding Source		<u>\$ 3,651</u>

Note: The actual expenditures above include the use of \$7 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, 2008

	<u>Approved</u> <u>Budget</u>	<u>Reported</u> <u>Costs</u>	<u>Total</u>	<u>(Over)</u> <u>Under</u> <u>Budget</u>	<u>Questioned</u> <u>Costs</u>
BUDGET CATEGORY					
Personnel	\$ 16,966	\$ 16,290	\$ 16,290	\$ 676	\$ -
Employee benefits	4,834	4,592	4,592	242	-
Travel	504	524	524	(20)	-
Supplies/operating	7,231	7,096	7,096	135	-
Other	1,120	2,181	2,181	(1,061)	-
	<u>\$ 30,655</u>	<u>\$ 30,683</u>	<u>\$ 30,683</u>	<u>(28)</u>	<u>-</u>

FUNDING RECONCILIATION

Approved contract received as of June 30, 2008		28,096
Allowable costs:		
Approved	\$ 30,655	
Questioned	<u>-</u>	
		<u>30,655</u>
Due from Funding Source		<u>\$ 2,559</u>

Note: The actual expenditures above include the use of \$28 of interest income.

COMMUNITY ACTION, INC.
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
TITLE XX PCADV CONTRACT #5233
YEAR ENDED JUNE 30, 2008

	<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>TITLE XX</u>					
Personnel:					
Salaries	\$ 11,500	\$ 11,500	\$ 11,500	\$ -	\$ -
Total Personnel	<u>11,500</u>	<u>11,500</u>	<u>11,500</u>	<u>-</u>	<u>-</u>
Operations:					
Advertising	298	298	298	-	-
Equipment maintenance	100	66	66	34	-
Insurance	4,150	4,229	4,229	(79)	-
Staff Development	150	150	150	-	-
Supplies	81	36	36	45	-
Total Operations	<u>4,779</u>	<u>4,779</u>	<u>4,779</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, 2008

BUDGET CATEGORY	Approved Budget	Reported Costs Per Final Invoice	Total Allowable Cost Per Unit	(Over) Under Budget	Questioned
<u>ACT 44</u>					
Personnel:					
Salaries	\$ 134,900	\$ 134,900	\$ 134,900	\$ -	\$ -
Benefits	31,051	31,051	31,051	-	-
Total Personnel	<u>165,951</u>	<u>165,951</u>	<u>165,951</u>	<u>-</u>	<u>-</u>
Operations:					
Postage	700	646	646	54	-
Printing	850	864	864	(14)	-
Contracted Services	435	435	435	-	-
Rent	6,000	6,000	6,000	-	-
Staff Development	414	414	414	-	-
Supplies	3,527	3,474	3,474	53	-
Telephone	7,000	6,848	6,848	152	-
Travel	7,000	7,245	7,245	(245)	-
Total Operations	<u>25,926</u>	<u>25,926</u>	<u>25,926</u>	<u>-</u>	<u>-</u>
Program Totals	<u>\$ 191,877</u>	<u>\$ 191,877</u>	<u>\$ 191,877</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION, INC.
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
FVPS PCADV CONTRACT #5233
YEAR ENDED JUNE 30, 2008

	<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>FVPS</u>					
Personnel:					
Salaries	\$ 68,862	\$ 68,862	\$ 68,862	\$ -	\$ -
Benefits	19,225	19,225	19,225	-	-
Total personnel	<u>88,087</u>	<u>88,087</u>	<u>88,087</u>	<u>-</u>	<u>-</u>
Operations:					
Food	500	293	293	207	-
Maintenance	1,750	1,799	1,799	(49)	-
Contracted Services	11,190	11,186	11,186	4	-
Rent	1,200	1,202	1,202	(2)	-
Utilities	4,950	5,110	5,110	(160)	-
Total operations	<u>19,590</u>	<u>19,590</u>	<u>19,590</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, 2008

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	12,356	12,356	12,356	-	-
Program totals	<u>\$ 12,356</u>	<u>\$ 12,356</u>	<u>\$ 12,356</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, 2008

	<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					
Operations	\$ 16,279	\$ 16,279	\$ 16,279	\$ -	\$ -
Act 44					
Personnel	165,951	165,951	165,951	-	-
Operations	25,926	25,926	25,926	-	-
FVPS					
Personnel	88,087	88,087	88,087	-	-
Operations	19,590	19,590	19,590	-	-
TANF RELOCATION					
Operations	12,356	12,356	12,356	-	-
	<u>\$ 328,189</u>	<u>\$ 328,189</u>	<u>\$ 328,189</u>	<u>\$ -</u>	<u>\$ -</u>

FUNDING RECONCILIATION

Approved contract received as
of June 30, 2008

\$ 328,189

Allowable costs:

 Approved
 Questioned

328,189

-

328,189

Due from Funding Source

\$ -

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUES
PCADV CONTRACT #5233
YEAR ENDED JUNE 30, 2008

Received during:

July	\$ 26,483
August	27,349
September	27,349
October	27,349
November	27,349
December	27,349
January	27,349
February	27,349
March	27,349
April	27,349
May	27,349
June	28,216
Total	<u>\$328,189</u>

COMMUNITY ACTION, INC.
RECAP FOR THE FISCAL YEAR
DEPARTMENT OF PUBLIC WELFARE
JEFFERSON AND CLARION COUNTY CHILD CARE INFORMATION SERVICES
CONTRACT # DC07 16 9208
YEAR ENDED JUNE 30, 2008

	<u>Fund A</u>		<u>Fund C</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	\$ 210,098	\$ 1,263,292	\$ 21,547	\$ 323,792	\$ 49,707	\$ 186,681	\$ 2,055,117
Interest	-	476	-	114	-	81	671
Audit Adjustments	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Total Revenue	<u>210,098</u>	<u>1,263,768</u>	<u>21,547</u>	<u>323,906</u>	<u>49,707</u>	<u>186,762</u>	<u>2,055,788</u>
EXPENDITURES							
Final report totals	215,274	1,268,118	21,361	323,595	47,479	179,961	2,055,788
Total Expenditures	<u>215,274</u>	<u>1,268,118</u>	<u>21,361</u>	<u>323,595</u>	<u>47,479</u>	<u>179,961</u>	<u>2,055,788</u>
Total Due DPW	<u>\$ (5,176)</u>	<u>\$ (4,350)</u>	<u>\$ 186</u>	<u>\$ 311</u>	<u>\$ 2,228</u>	<u>\$ 6,801</u>	<u>\$ -</u>

COMMUNITY ACTION, INC.
ADMINISTRATION BUDGET REPORT
DEPARTMENT OF PUBLIC WELFARE
JEFFERSON AND CLARION COUNTY CHILD DAY CARE - FUND A
CONTRACT #DC07 169208
YEAR ENDED JUNE 30, 2008

	<u>Budget</u>	<u>Actual</u>	<u>YTD % Expended</u>
PERSONNEL			
Salaries and wages	\$ 132,817	\$ 126,400	95%
Fringe benefits	25,854	25,523	99%
	<hr/>	<hr/>	
Total Personnel	158,671	151,923	96%
OPERATIONS			
Occupancy	8,880	8,208	92%
Communications:			
Postage	5,058	4,379	87%
	<hr/>	<hr/>	
Total Communications	5,058	4,379	87%
Supplies	15,942	13,204	83%
Travel	6,548	2,692	41%
Audit	7,764	7,763	100%
Other:			
Accounting costs	27,237	26,773	98%
Insurance	332	332	100%
	<hr/>	<hr/>	
Total Other	27,569	27,105	98%
	<hr/>	<hr/>	
Total Operations	71,761	63,351	88%
	<hr/>	<hr/>	
Totals	\$ 230,432	\$ 215,274	93%

COMMUNITY ACTION, INC.
ADMINISTRATION BUDGET REPORT
DEPARTMENT OF PUBLIC WELFARE
JEFFERSON AND CLARION COUNTY CHILD DAY CARE - FUND C
CONTRACT #DC07 169208
YEAR ENDED JUNE 30, 2008

	<u>Budget</u>	<u>Actual</u>	<u>YTD % Expended</u>
PERSONNEL			
Salaries and wages	\$ 12,817	\$ 11,272	88%
Fringe benefits	3,768	2,271	60%
	<u>16,585</u>	<u>13,543</u>	<u>82%</u>
OPERATIONS			
Occupancy	960	960	100%
Communications:			
Advertising	2,772	2,771	100%
Printing	50	31	62%
	<u>2,822</u>	<u>2,802</u>	<u>99%</u>
Supplies	1,928	1,928	100%
Other:			
Insurance	2,528	2,128	84%
	<u>2,528</u>	<u>2,128</u>	<u>84%</u>
Total Operations	<u>8,238</u>	<u>7,818</u>	<u>95%</u>
Totals	<u>\$ 24,823</u>	<u>\$ 21,361</u>	<u>86%</u>

COMMUNITY ACTION, INC.
ADMINISTRATION BUDGET REPORT
DEPARTMENT OF PUBLIC WELFARE
JEFFERSON AND CLARION COUNTY CHILD DAY CARE - TANF
CONTRACT #DC07 169208
YEAR ENDED JUNE 30, 2008

	<u>Budget</u>	<u>Actual</u>	<u>YTD % Expended</u>
PERSONNEL			
Salaries and wages	\$ 28,840	\$ 25,122	87%
Fringe benefits	8,478	5,091	60%
	<hr/>	<hr/>	
Total Personnel	37,318	30,213	81%
OPERATIONS			
Occupancy	2,160	2,160	100%
Communications:			
Telephone	4,946	4,945	100%
Postage	1,442	1,107	77%
	<hr/>	<hr/>	
Total Communications	6,388	6,052	95%
Supplies	340	340	100%
Other:			
Maintenance	826	826	100%
Technical Support	11,228	7,888	70%
	<hr/>	<hr/>	
Total Other	12,054	8,714	72%
	<hr/>	<hr/>	
Total Operations	20,942	17,266	82%
	<hr/>	<hr/>	
Totals	<u>\$ 58,260</u>	<u>\$ 47,479</u>	<u>81%</u>



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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 2007-08

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>	\$230,432.00	\$215,273.68
		<u>Former TANF - Fund C</u>	\$24,823.00	\$21,361.17
		<u>TANF</u>	\$58,260.00	\$47,479.37
		<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

Funding Fiscal Year: 2007-08

CCIS: Clarion/Jefferson

Provider : ALL

		Expenditures	Overpayments	Total
Clarion/Jefferson				
Clarion				
Low Income (Fund A) - Regular				
Total	Low Income (Fund A) - Regular	\$495,292.16		\$495,292.16
Low Income (Fund A) - Teen Parent				
Total	Low Income (Fund A) - Teen Parent	\$13,521.96		\$13,521.96
Former TANF (Fund C) - Regular				
Total	Former TANF (Fund C) - Regular	\$155,214.72		\$155,214.72
TANF Training - Regular				
Total	TANF Training - Regular	\$14,956.04		\$14,956.04
TANF Work Support - Training - Regular				
Total	TANF Work Support - Training - Regular	\$5,745.71		\$5,745.71
TANF Working - Regular				
Total	TANF Working - Regular	\$26,502.37		\$26,502.37
TANF Work Support - Working - Regular				
Total	TANF Work Support - Working - Regular	\$4,039.66		\$4,039.66
TANF State MOE - Regular				
Total	TANF State MOE - Regular	\$410.00		\$410.00
Food Stamps - Regular				
Total	Food Stamps - Regular	\$63,009.40		\$63,009.40
Clarion	Total	\$778,692.02		\$778,692.02
Jefferson				
Low Income (Fund A) - Regular				
Total	Low Income (Fund A) - Regular	\$754,157.71		\$754,157.71
Low Income (Fund A) - Teen Parent				
Total	Low Income (Fund A) - Teen Parent	\$5,145.78		\$5,145.78
Former TANF (Fund C) - Regular				
Total	Former TANF (Fund C) - Regular	\$168,380.61		\$168,380.61
TANF Training - Regular				
Total	TANF Training - Regular	\$11,197.24		\$11,197.24
TANF Work Support - Training - Regular				
Total	TANF Work Support - Training - Regular	\$5,828.54		\$5,828.54
TANF Working - Regular				
Total	TANF Working - Regular	\$19,399.36		\$19,399.36
TANF Work Support - Working - Regular				
Total	TANF Work Support - Working - Regular	\$1,936.47		\$1,936.47
TANF State MOE - Regular				
Total	TANF State MOE - Regular	\$280.45		\$280.45



RE417-Payment Recap Report

Funding Fiscal Year: 2007-08

CCIS: Clarion/Jefferson

Provider: ALL

	Expenditures	Overpayments	Total
TANF Training	\$11,197.24	\$0.00	\$11,197.24
TANF Work Support - Training	\$5,828.54	\$0.00	\$5,828.54
TANF Working	\$19,399.36	\$0.00	\$19,399.36
TANF Work Support - Working	\$1,936.47	\$0.00	\$1,936.47
TANF State MOE	\$280.45	\$0.00	\$280.45
Food Stamps	\$26,655.94	\$0.00	\$26,655.94
Jefferson County Total:	\$992,982.10	\$0.00	\$992,982.10
CCIS Funding Source Totals:			
Low Income (Fund A)	\$1,268,117.61	\$0.00	\$1,268,117.61
Former TANF (Fund C)	\$323,595.33	\$0.00	\$323,595.33
TANF Training	\$26,153.28	\$0.00	\$26,153.28
TANF Work Support - Training	\$11,574.25	\$0.00	\$11,574.25
TANF Working	\$45,901.73	\$0.00	\$45,901.73
TANF Work Support - Working	\$5,976.13	\$0.00	\$5,976.13
TANF State MOE	\$690.45	\$0.00	\$690.45



RE417-Payment Recap Report

Funding Fiscal Year: 2007-08

CCIS: Clarion/Jefferson

Provider : ALL

		Expenditures	Overpayments	Total
Clarion/Jefferson				
Jefferson				
Food Stamps - Regular				
Total	Food Stamps - Regular	\$26,655.94		\$26,655.94
Jefferson	Total	\$992,982.10		\$992,982.10
Clarion/Jefferson	Total	\$1,771,674.12	\$0.00	\$1,771,674.12

Clarion County Funding Source Totals:

Low Income (Fund A)		\$508,814.12	\$0.00	\$508,814.12
Former TANF (Fund C)		\$155,214.72	\$0.00	\$155,214.72
TANF Training		\$14,956.04	\$0.00	\$14,956.04
TANF Work Support - Training		\$5,745.71	\$0.00	\$5,745.71
TANF Working		\$26,502.37	\$0.00	\$26,502.37
TANF Work Support - Working		\$4,039.66	\$0.00	\$4,039.66
TANF State MOE		\$410.00	\$0.00	\$410.00
Food Stamps		\$63,009.40	\$0.00	\$63,009.40
Clarion County Total:		\$778,692.02	\$0.00	\$778,692.02

Jefferson County Funding Source Totals:

Low Income (Fund A)		\$759,303.49	\$0.00	\$759,303.49
Former TANF (Fund C)		\$168,380.61	\$0.00	\$168,380.61



RE417-Payment Recap Report

Funding Fiscal Year: 2007-08

CCIS: Clarion/Jefferson

Provider: ALL

	Expenditures	Overpayments	Total
Food Stamps	\$89,665.34	\$0.00	\$89,665.34
CCIS Grand Total:	\$1,771,674.12	\$0.00	\$1,771,674.12

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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, 2008, and have issued our report thereon dated December 10, 2008. 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 10, 2008

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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, 2008. 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, 2008.

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 10, 2008

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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, 2008, 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
	62	

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 - Fund A
	51	Administrative Budget Report - Fund C
	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 10, 2008

COMMUNITY ACTION, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2008

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:

<u>CFDA Number</u>	<u>Name of Federal Program or Cluster</u>
93.575	Child Care Development Block Grant
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund
93.778	Medical Assistance Transportation Program

Dollar Threshold used to distinguish between Type A and Type B programs:	\$300,000
Auditee qualified as a low-risk auditee?	Yes

Section II-Financial Statement Findings

None

Section III-Federal Award Findings and Questioned Costs

None

COMMUNITY ACTION, INC.
POST-AUDIT CONFERENCE
JUNE 30, 2008

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

Date: November 19, 2008

Time: 5:00 p.m.

Place: Community Action, Inc.


Signature of Auditor


Signature of Director