

COMMUNITY ACTION, INC.
FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORT
JUNE 30, 2007

COMMUNITY ACTION, INC.

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INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying statement of financial position of Community Action, Inc., (a non-profit organization) as of June 30, 2007, 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, 2007, 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, 2007, 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.

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 53, presented for purposes of supplemental analysis, are not required parts of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Sarp & Company

Sarp & Company
CERTIFIED PUBLIC ACCOUNTANTS

Greensburg, Pennsylvania
December 10, 2007

COMMUNITY ACTION, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2007

Assets:

Cash	\$ 672,414
Grants receivable	312,740
Other accounts receivable	18,291
Certificates of deposit	53,317
Investments	45,631
Inventory	1,579
Prepaid expenses	24,608
Property and equipment, net	<u>685,975</u>

Total Assets		<u>1,814,555</u>
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Liabilities:

Accounts payable	260,531
Accrued and withheld payroll taxes	2,560
Accrued salaries	167,007
Deferred revenue	98,626
Accrued expenses	23,900
Security deposit	<u>2,185</u>

Total Liabilities		554,809
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Net Assets:

Unrestricted	1,210,860
Temporarily restricted	<u>48,886</u>

Total Net Assets		<u>1,259,746</u>
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Total Liabilities and Net Assets		<u>\$ 1,814,555</u>
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The accompanying notes to financial statements are an integral part this statement.

COMMUNITY ACTION, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2007

Changes in unrestricted net assets:

Contributed support and earned revenue:

Government grants	\$ 4,498,133
Contributions	124,518
In-kind contributions	45,693
Special events	3,929

Other revenue:

Program service fees	106,417
Information technology sales	58,513
Investment income	36,693
Rental income - housing	75,798
Rental income - Careerlink	5,908
Miscellaneous income	4,575

4,960,177

Net assets released from restrictions

574

4,960,751

Expenses and losses:

Operating:

Program Services	4,546,785
Management and general	379,652
Fund-raising	4,030

Total expenses and losses

4,930,467

Increase in unrestricted net assets

30,284

Changes in temporarily restricted net assets:

Contributions	497
Net assets released from restrictions	<u>(1,071)</u>

Decrease in temporarily restricted net assets

(574)

Increase in net assets

29,710

Net assets at beginning of year

1,230,036

Net assets at end of year

\$ 1,259,746

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

COMMUNITY ACTION, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2007

	Program Services	Management and General	Fund-raising	Total
Payroll and benefits:				
Salaries	\$ 1,077,565	\$ 302,318	\$ 1,837	\$ 1,381,720
Employee Benefits	152,842	15,611	59	168,512
Payroll Taxes	81,374	9,489	57	90,920
	<u>1,311,781</u>	<u>327,418</u>	<u>1,953</u>	<u>1,641,152</u>
Operating:				
Travel	43,399	7,433	142	50,974
Software	200	-	-	200
Equipment maintenance and rental	1,638	-	-	1,638
Small equipment and tools	8,355	-	-	8,355
Supplies	40,372	549	195	41,116
Space costs	85,551	3,352	37	88,940
Telephone	49,276	2,945	30	52,251
Postage	22,208	457	226	22,891
Printing	11,672	1,043	996	13,711
Licenses and registration	1,526	140	25	1,691
Insurance	37,167	1,336	11	38,514
Auto expenses	3,520	-	-	3,520
Information technology	50,786	3,364	30	54,180
Advertising and publications	8,699	1,771	-	10,470
Registration and memberships	2,356	2,927	-	5,283
Training and technical assistance	6,178	-	-	6,178
Administrative fees	6,213	-	-	6,213
Volunteer recognition	6,227	-	-	6,227
Contracted services	3,323	26,126	7	29,456
Snow removal	482	-	-	482
Utilities	32,887	-	-	32,887
Meetings	277	786	-	1,063
Food and meals	1,967	-	-	1,967
Building repairs and maintenance	5,073	-	-	5,073
Miscellaneous	2,647	5	-	2,652
Property taxes	7,517	-	-	7,517
Computer equipment sold	14,963	-	-	14,963
Depreciation	16,412	-	-	16,412
Fundraising	-	-	378	378
Bad Expense	612	-	-	612
Consumer assistance:	-	-	-	-
Child care fees	1,416,663	-	-	1,416,663
Food and meals	179,225	-	-	179,225
Weatherization services	269,092	-	-	269,092
Housing assistance	53,242	-	-	53,242
Client travel and assistance	752,028	-	-	752,028
Other consumer support	38,371	-	-	38,371
Funds returned	9,187	-	-	9,187
In-Kind Expenses	45,693	-	-	45,693
	<u>3,235,004</u>	<u>52,234</u>	<u>2,077</u>	<u>3,289,315</u>
	<u>\$ 4,546,785</u>	<u>\$ 379,652</u>	<u>\$ 4,030</u>	<u>\$ 4,930,467</u>

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

COMMUNITY ACTION, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2007

Operating Activities:

Increase (Decrease) in Net Assets		\$ 29,710
Adjustments to Reconcile Decrease in Net Assets to Net Cash Provided (Used) by Operating Activities		
Depreciation Expense	27,455	
Unrealized (Gain) Loss on Investments	(15,726)	
(Increase) Decrease in Grant Receivables	(22,834)	
(Increase) Decrease in Accounts Receivable	32,555	
(Increase) Decrease in Inventory	(197)	
(Increase) Decrease in Prepaid Expenses	25,375	
Increase (Decrease) in Accounts Payable	64,816	
Increase (Decrease) in Accrued Expense	(15,068)	
Increase (Decrease) in Security Deposit	(95)	
Increase (Decrease) in Accrued and Withheld Payroll Taxes	(4,510)	
Increase (Decrease) in Accrued Salaries	6,731	
Increase (Decrease) in Deferred Revenue	1,832	
Total Adjustments		100,334
Net Cash Provided by Operating Activities		130,044

Cash Flows from Investing Activities:

Purchase of Fixed Assets		(24,621)
Net Cash Provided by (Used in) Investing Activities		(24,621)

Increase in Cash and Cash Equivalents		105,423
Cash at Beginning of Year		566,991
Cash at End of Year		\$ 672,414

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

COMMUNITY ACTION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2007

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, 2007

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, 2007.

Allowance for Doubtful Accounts

No allowance for doubtful accounts is provided at June 30, 2007; 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, 2007

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, 2007.

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

Food Stamp Outreach	\$ 3,596
Homeless Assistance Program	3,322
Victims of Crime Act (VOCA)	6,221
Medical Transportation	21,781
Title II 06/07	1,854
Human Services Development Fund	2,783
Stewart – McKinney	7,877
CCSI	182,497
Retired and Senior Volunteer Program	7,751
Supported Engagement Program	42,660
Domestic Violence Education School Program	4,869
Crossroads	27,529
Total	<u>\$312,740</u>

COMMUNITY ACTION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2007

NOTE 3: PROPERTY AND EQUIPMENT

Property and equipment consists of the following:

Land	\$ 53,615
Buildings and Improvements	832,851
Equipment	189,670
	<u>1,076,136</u>
Less: Accumulated Depreciation	(390,161)
Property and Equipment	<u>\$ 685,975</u>

Depreciation expense for the year is \$27,455, which includes \$11,043 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, 2007, 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	\$ 919
Adult literacy classroom space	25,195
Early Care and Education meeting space	4,263
Food and program supplies	8,216
Software/Technology	7,100
	<u>\$ 45,693</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 53,419 hours of time, volunteers supporting the Victims of Crime Act program provided approximately 1,952 hours of time, and volunteers supporting the Early Care and Education provided approximately 260 hours of time.

COMMUNITY ACTION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2007

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>\$45,631</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, maturity date October 1, 2007, interest rate of 5.08 percent, annually, disbursed monthly.	<u>\$ 53,316</u>	<u>\$ 53,316</u>

An unrealized gain of \$12,409 was recognized in 2007.

Components of investment income include:

Dividend income	\$ 713
Interest income on certificates of deposit	3,316
Interest income on interest bearing cash	20,255
Unrealized holding gain	12,409
	<u>\$36,693</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 \$954 at June 30, 2007, is a federal net operating loss carryforward of \$6,364. A valuation allowance of \$954, indicates that it is probable this benefit will not be utilized in the future.

COMMUNITY ACTION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2007

NOTE 6: (CONTINUED)

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

<u>June 30,</u>	
2014	\$ 2,808
2015	2,729
2017	92
2018	735
Total	<u>\$ 6,364</u>

The current tax expense from information technology operations of \$1,748 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, three programs provided 60 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, 2007, as follows:

PCADV CONTRACT #5233 – 20 percent of original contract; match met or exceeded with community donations and VOCA grant at 23 percent.

ADULT BASIC EDUCATION SUBGRANT #041-07-7045 – 25 percent; \$25,195 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, 2007

NOTE 8: (CONTINUED)

SUPPORTIVE HOUSING #PA28B402004 – 25 percent of all direct operating services and 20 percent of all supportive services; match met with grant funds and local community funds.

EARLY CARE AND EDUCATION GRANT – 25 percent; \$895 in local community funds and \$12,256 in in-kind contributions.

VICTIMS OF CRIME ACT – 20 percent; match met with volunteer hours valued at \$21,548.

DOMESTIC VIOLENCE EDUCATION SCHOOL PROJECT SUBGRANT #2004-DS-14-15360-2 – 25 percent; match met with ACT 44 funding for Domestic Violence Prevention activities.

NOTE 9: OPERATING LEASE COMMITMENTS

Community Action, Inc., has several operating lease agreements in effect as of the year ended June 30, 2007, 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 \$1,667 per month, depending on the facility.

Community Action, Inc., has several operating lease agreements in effect as of the year ended June 30, 2007, 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>Facilities</u>	<u>Equipment</u>
2008	\$ 19,108	\$ 2,616
2009	-	2,316
2010	-	2,316
2011	-	1,158
	<u>\$ 19,108</u>	<u>\$ 8,406</u>

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

For the year ending June 30, 2007, lease expenses for Facilities and Equipment was \$53,667 and \$3,171, respectively.

COMMUNITY ACTION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2007

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 8.75 percent per annum and expiring on August 17, 2007. Subsequent to the year ended June 30, 2007, this line of credit was renewed until October 31, 2008. As of June 30, 2007, 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 8.75 percent per annum and expiring on August 17, 2007. Subsequent to the year ended June 30, 2007, this line of credit was renewed until October 31, 2008. As of June 30, 2007, 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 8.75 percent per annum and expiring on August 17, 2007. Subsequent to the year ended June 30, 2007, this line of credit was renewed until October 31, 2008. As of June 30, 2007, 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 its cash deposits in three accounts at a single financial institution. 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. The balance which was not covered by FDIC insurance at June 30, 2007, was \$696,035, 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, 2007, are available for the following purposes:

Contributions available for RSVP program	\$ 4,004
Contributions available for Crossroads program	32,740
Contributions available for client services	12,142
	<u>\$ 48,886</u>

COMMUNITY ACTION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2007

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 2007. For the year ending June 30, 2007, employer contributions were \$28,400.

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, 2007, these accrued compensated absences were \$75,905.

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, 2007.

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, 2007, 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, 2007, total domestic violence expenditures for Community Action, Inc., was \$448,327.

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, 2007.

SUPPLEMENTAL INFORMATION

COMMUNITY ACTION, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2007

<u>Federal Grantor/ Pass Through Grantor/ Program Title</u>	<u>Federal C.F.D.A. Number</u>	<u>Contract Number</u>	<u>Federal Expenditures</u>	<u>Grant Payments Received</u>
<u>U. S. Department of Health and Human Services</u>				
Passed through the Pennsylvania Department of Community and Economic Development (DCED):				
Community Services Block Grant	93.569	C000020963	\$ 253,509	\$ 272,089
Community Services Block Grant	93.569	C000003091	20,212	-
Low-Income Home Energy Assistance (LIHEAP):				
WX-LIHEAP	93.568	C000022332	158,687	205,200
WX-LIHEAP	93.568	C000014907	92,189	41,558
Temporary Assistance for Needy Families (TANF)	93.558	C000022519	82,081	56,163
Temporary Assistance for Needy Families (TANF)	93.558	C000014797	-	30,034
Passed through Community Action Association of Pennsylvania:	93.569		22,978	32,016
Passed through the Pennsylvania Department of Public Welfare (DPW):				
Passed through the Clarion County Commissioners:				
Child Care and Development ⁽¹⁾⁽²⁾	93.596	DC06-169208	620,137	571,990
Child Care and Development Funds (CCDF) Matching Grant ⁽¹⁾⁽²⁾	93.575	DC06-169208	279,844	196,953
Social Services Block Grant (SSBG)	93.667	DC06-169208	165,943	149,036
Temporary Assistance for Needy Families (TANF)	93.558	DC06-169208	10,740	9,279
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		39,091	39,000
Passed through the Jefferson County Commissioners:				
Medical Assistance Transportation Program (MATP) ⁽¹⁾	93.778	SAP 159000	452,384	440,303
Total U. S. Department of Health and Human Services			<u>2,334,107</u>	<u>2,179,933</u>
<u>U. S. Department of Education</u>				
Passed Through the Pennsylvania Department of Education:				
Adult Literacy ⁽³⁾	84.002	041-07-7045	67,105	67,105
<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	C000022332	\$ 159,120	\$ 157,014

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, 2007
(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	24-7218-00	\$ 2,170	\$ 2,112
EFS-CL	97.024	25-7218-00	11,520	11,520
EFS-JEFF	97.024	25-7260-00	<u>9,593</u>	<u>9,593</u>
Total U. S. Department of Homeland Security			<u>23,283</u>	<u>23,225</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	14,614	9,691
Crime Victim Assistance	16.575	2006-VF-05-16742	<u>74,660</u>	<u>68,439</u>
Total U. S. Department of Justice			<u>89,274</u>	<u>78,130</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	DC06-169208	10,171	5,913
Passed through the Pennsylvania Department of Agriculture:				
Passed through the Clarion County Commissioners:				
Temporary Emergency Food Assistance Program (Admin Costs)	10.568	8-01-16-084	1,296	1,296
Temporary Emergency Food Assistance Program (Commodities)	10.569	8-01-16-084	5,430	5,430
Temporary Emergency Food Assistance Program (Admin Costs)	10.568	8-01-16-084	2,518	664
Temporary Emergency Food Assistance Program (Commodities)	10.569	8-01-16-084	14,851	14,851
Passed through the Jefferson County Commissioners:				
Temporary Emergency Food Assistance Program (Admin Costs)	10.568	8-01-33-101	1,400	1,400
Temporary Emergency Food Assistance Program (Commodities)	10.569	8-01-33-101	<u>5,912</u>	<u>5,912</u>
Total U. S. Department of Agriculture			<u>41,578</u>	<u>35,466</u>
<u>U. S. Department of Housing and Urban Development (HUD)</u>				
Transitional Housing	14.235	PA28B402004R	\$ 68,184	\$ 63,630

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, 2007
(CONTINUED)

Federal Grantor/ Pass Through Grantor/ Program Title	Federal C.F.D.A. Number	Contract Number	Federal Expenditures	Grant Payments Received
<u>Corporation for National and Community Service</u>				
Retired senior and volunteer Program - RSVP	94.002	04SRAPA010	\$ 60,476	\$ 63,014
Retired senior and volunteer Program - RSVP	94.002	07SRAPA013	<u>18,842</u>	<u>11,091</u>
Total Corporation for National and Community Service			<u>79,318</u>	<u>74,105</u>
Total Schedule of Federal Awards			<u>\$ 2,861,969</u>	<u>\$ 2,678,608</u>

Legend:

- (1) Major Program
- (2) CCDF Cluster Programs
- (3) Tested with Major Programs to meet 50% Rule

<u>Calculation of 50% Rule</u>				
Programs Selected:				
Child Care and Development ⁽¹⁾⁽²⁾	93.596		\$ 620,137	
Child Care and Development Funds (CCDF) Matching Grant ⁽¹⁾⁽²⁾	93.575		279,844	
Early Care and Education Grant (ECE) ⁽¹⁾⁽²⁾	93.575		39,091	
Medical Assistance Transportation Program (MATP) ⁽¹⁾	93.778		452,384	
Adult Literacy ⁽³⁾	84.002		<u>67,105</u>	
Total Programs Selected			<u>\$ 1,458,561</u>	
Total Schedule of Federal Awards			<u>\$ 2,861,969</u>	
Percentage Tested			<u>50.96%</u>	

See accompanying notes to schedule of expenditures of federal awards.

COMMUNITY ACTION, INC.
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2007

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.

NOTE B – FOOD COMMODITIES

Non-monetary assistance is reported in the schedule at the fair market value of the commodities received and disbursed.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
COMMUNITY SERVICES BLOCK GRANT #C000003091
YEAR ENDED JUNE 30, 2007

	<u>Approved Budget</u>	<u>Contract Period Expenditures</u>	<u>Questioned Cost</u>
BUDGET CATEGORY			
OPERATING COSTS			
Salaries and fringes	\$ 605,754	\$ 536,176	\$ -
Consumable supplies	8,350	3,098	-
Travel	24,070	32,140	-
Advertising	2,250	2,317	-
Office equipment	1,800	99	-
Space costs	36,500	34,656	-
Audit	6,545	4,378	-
	<u>685,269</u>	<u>612,864</u>	<u>-</u>
RELATED COSTS			
Professional services	8,049	5,629	-
Insurance	6,050	5,524	-
Other	106,418	184,576	-
	<u>120,517</u>	<u>195,729</u>	<u>-</u>
Total	<u>\$ 805,786</u>	<u>\$ 808,593</u>	<u>\$ -</u>

NOTE: The Community Services Block Grant Program contract period is from July 1, 2003 through September 30, 2006. The expenditures above are for the period July 1, 2003 through September 30, 2006. The expenditures include the use of \$2,807 of interest income.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
COMMUNITY SERVICES BLOCK GRANT #C000020963
YEAR ENDED JUNE 30, 2007

	<u>Approved Budget</u>	<u>Contract Period Expenditures</u>	<u>Questioned Cost</u>
BUDGET CATEGORY			
OPERATING COSTS			
Salaries and fringes	\$ 197,346	\$ 181,682	\$ -
Consumable supplies	1,800	690	-
Travel	9,700	7,995	-
Advertising	900	2,347	-
Office equipment	250	-	-
Space costs	10,000	7,169	-
Audit	2,000	2,062	-
	<hr/>	<hr/>	<hr/>
Total Operating Costs	221,996	201,945	-
RELATED COSTS			
Professional services	3,355	1,467	-
Insurance	2,000	1,771	-
Other	44,738	48,326	-
	<hr/>	<hr/>	<hr/>
Total Related Costs	50,093	51,564	-
	<hr/>	<hr/>	<hr/>
Total	\$ 272,089	\$ 253,509	\$ -

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, 2006 through June 30, 2007.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
WEATHERIZATION CONTRACT #C000014907(LIHEAP)
YEAR ENDED JUNE 30, 2007

	Final Approved <u>Budget</u>	Current Fiscal Period <u>Expenditures</u>	Questioned <u>Cost</u>
BUDGET CATEGORY			
I. ADMINISTRATION			
a. Personnel	\$ 5,759	\$ 2,516	\$ -
b. Operating/supplies	3,808	7,071	-
c. Office equipment	20	-	-
Total Administration	<u>9,587</u>	<u>9,587</u>	<u>-</u>
II. FINANCIAL AUDIT	1,529	1,529	-
III. DIRECT SERVICES			
a. Program support	72,752	43,651	-
b. Labor	20,759	15,055	-
c. Materials	29,966	18,474	-
d. Health and safety	120,105	164,167	-
Total Direct Services	<u>243,582</u>	<u>241,347</u>	<u>-</u>
IV. LIABILITY INSURANCE	<u>1,860</u>	<u>1,860</u>	<u>-</u>
Total	<u>\$ 256,558</u>	<u>\$ 254,323</u>	<u>\$ -</u>

NOTE: The contract period for the Low Income Home Energy Assistance Program is July 1, 2005 through September 30, 2006. The expenditures above are for the period July 1, 2006 through September 30, 2006. 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, 2007

	<u>Final Approved Budget</u>	<u>Current Fiscal Period Expenditures</u>	<u>Questioned Cost</u>
BUDGET CATEGORY			
I. ADMINISTRATION			
a. Personnel	\$ 5,097	\$ 714	\$ -
b. Operating/supplies	7,471	4,519	-
c. Office equipment	19	-	-
Total Administration	<u>12,587</u>	<u>5,233</u>	<u>-</u>
II. FINANCIAL AUDIT	1,279	792	-
III. DIRECT SERVICES			
a. Program support	52,409	19,888	-
b. Labor	33,616	1,143	-
c. Materials	46,616	1,286	-
d. Health and safety	108,215	128,509	-
Total Direct Services	<u>240,856</u>	<u>150,826</u>	<u>-</u>
IV. LIABILITY INSURANCE	<u>1,836</u>	<u>1,836</u>	<u>-</u>
Total	<u>\$ 256,558</u>	<u>\$ 158,687</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, 2006 through June 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 #C000022332 (DOE)
YEAR ENDED JUNE 30, 2007

	Final Approved Budget	Contract Period Expenditures	Questioned Cost
BUDGET CATEGORY			
I. ADMINISTRATION			
a. Personnel	\$ 8,347	\$ 9,130	\$ -
b. Operating/supplies	7,323	6,571	-
c. Office equipment	31	-	-
	<hr/>	<hr/>	<hr/>
Total Administration	15,701	15,701	-
II. FINANCIAL AUDIT			
	1,228	1,228	-
III. DIRECT SERVICES			
a. Program support	76,683	67,727	-
b. Labor	19,060	19,929	-
c. Materials	28,921	26,206	-
d. Health and safety	9,177	22,085	-
	<hr/>	<hr/>	<hr/>
Total Direct Services	133,841	135,947	-
IV. LIABILITY INSURANCE			
	1,764	1,764	-
V. TRAINING/TECH. ASST.			
	<hr/> 4,480	<hr/> 4,480	<hr/> -
	<hr/>	<hr/>	<hr/>
Total	\$ <u>157,014</u>	\$ <u>159,120</u>	\$ <u>-</u>

NOTE: The expenditures above include the use of \$2,106 of interest income.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
SUPPORTED ENGAGEMENT PROGRAM #C000022519
YEAR ENDED JUNE 30, 2007

BUDGET CATEGORY	<u>Approved Budget</u>	<u>Contract Period Expenditures</u>	<u>Questioned Cost</u>
Regular SWP	\$ 145,380	\$ 133,566	\$ -
Food Stamp 50%/50%	-	-	-
Post 24 Mo. Work Experience Wages	2,796	-	-
WC/UC/FICA Post 24 Mo. Work Experience	783	-	-
Subsidized work wages	2,535	-	-
Special allowances for eyeglasses, hearing aids, and exams	1,859	993	-
	<u>\$ 153,353</u>	<u>\$ 134,559</u>	<u>\$ -</u>

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
DEPARTMENT OF EDUCATION
CONTRACT #059-07-7051 AND #041-07-7045
YEAR ENDED JUNE 30, 2007

	<u>Adult Literacy Programs</u>	
	<u>#059-07-7051</u>	<u>#041-07-7045</u>
REVENUE		
Grant income	\$ 47,395	\$ 67,105
EXPENSES		
Salaries	28,779	43,617
Benefits	6,227	10,314
Professional and technical services	268	348
Purchased property services	3,723	2,934
Other purchased services	8,322	9,660
Supplies	76	232
Property	-	-
	47,395	67,105
Due to Funding Source	\$ -	\$ -

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
RETIRED AND SENIOR VOLUNTEER PROGRAM
CONTRACT #04SRAPA010
YEAR ENDED JUNE 30, 2007

REVENUE

Grant income	\$ 60,476
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EXPENSES

Salaries and wages	\$ 26,176	
Fringe benefits	4,164	
Travel	4,555	
Supplies	8,176	
Telephone	1,116	
Postage	1,006	
Printing	758	
Insurance	278	
Fiscal services	2,596	
Information technology	1,851	
Audit	508	
Space	1,321	
Advertising	1,047	
Total Volunteer Support Expenses		\$ 53,552

VOLUNTEER COSTS

Insurance	\$ 2,592	
Volunteer recognition	3,904	
Recruitment	428	
Total Volunteer Costs		6,924
Total Program		60,476

Due to Funding Source	\$ -
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NOTE: The program contract period is from April 1, 2004 through March 31, 2007. The expenditures above are for the period July 1, 2006 through March 31, 2007. The match was met with local donations and community funds.

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
RETIRED AND SENIOR VOLUNTEER PROGRAM
CONTRACT #07SRAPA013
YEAR ENDED JUNE 30, 2007

REVENUE

Grant income	\$ 18,842
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VOLUNTEER SUPPORT EXPENSES

Salaries and wages	\$ 9,641	
Fringe benefits	1,423	
Travel	2,331	
Supplies	307	
Telephone	461	
Postage	456	
Printing	71	
Insurance	91	
Fiscal services	1,058	
Information technology expense	564	
Space	469	
Advertising	175	
Total Volunteer Support Expenses		17,047

VOLUNTEER COSTS

Volunteer recognition	1,795	
Recruitment	-	
Total Volunteer Costs		1,795

Total Program	18,842
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Due to Funding Source	\$ -
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NOTE: The program contract period is from April 1, 2007 through March 31, 2010. The expenditures above are for the period April 1, 2007 through June 30, 2007. 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, 2007

	Pennsylvania Department of Agriculture		Federal Emergency Management Agency		
	<u>#445037</u>	<u>#445054</u>	<u>#24-7218-00</u>	<u>#25-7218-00</u>	<u>#25-7260-00</u>
REVENUE					
Grants	\$ 70,416	\$ 86,454	\$ 2,112	\$ 14,960	\$ 14,366
Interest	250	479	58	-	-
	<u>70,666</u>	<u>86,933</u>	<u>2,170</u>	<u>14,960</u>	<u>14,366</u>
EXPENSES					
Administrative expenses	5,633	6,625	-	270	218
Shelter assistance	-	-	2,170	11,250	9,375
Food assistance	65,033	80,308	-	-	-
	<u>70,666</u>	<u>86,933</u>	<u>2,170</u>	<u>11,520</u>	<u>9,593</u>
Due to Funding Source	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,440</u>	<u>\$ 4,773</u>

NOTE: The EFS Program contract #24-7218-00 period is from October 1, 2005 through September 30, 2006. The expenditures above are for the period July 1, 2006 through September 30, 2006. The EFS Program contract #25-7218-00 and #25-7260-00 period is from October 1, 2006 through September 30, 2007. The expenditures above are for the period October 1, 2006 through June 30, 2007.

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
TEMPORARY EMERGENCY FOOD ASSISTANCE PROGRAMS, TITLE II
CLARION COUNTY
YEAR ENDED JUNE 30, 2007

REVENUE		
Grant income	\$ 2,518	
County Commissioner support	1,709	
	<hr/>	
Total revenue		4,227
EXPENSES		
Personnel:		
Salaries and wages	876	
Fringe benefits	175	
	<hr/>	
		1,051
Operating:		
Travel	83	
Space and telephone	239	
Postage	197	
Printing and copying	39	
Insurance	27	
Information technology expense	52	
Audit	15	
Purchased services	1,209	
Fiscal services	1,315	
	<hr/>	
		3,176
		<hr/>
Total Expenses		4,227
		<hr/>
Due to Funding Source		<u>\$ -</u>

NOTE: The Temporary Emergency Food Assistance Program, Title II contract period is from October 2006 through September 2007. The expenditures above are for the period October 1, 2006 through June 30, 2007.

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
TEMPORARY EMERGENCY FOOD ASSISTANCE PROGRAMS, TITLE II
JEFFERSON COUNTY
YEAR ENDED JUNE 30, 2007

REVENUE

Grant income	\$ 1,400	
County Commissioner support	-	
Total Revenue		1,400

EXPENSES

Personnel:		
Salaries and wages	364	
Fringe benefits	57	
		421

Operating:

Travel	35	
Space and telephone	39	
Postage	63	
Printing and copying	7	
Insurance	11	
Information technology	15	
Fiscal services	362	
Contracted services	447	
Audit	-	

Total Operating		979
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Total Expenses		1,400
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Due to Funding Source		\$ -
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NOTE: The Temporary Emergency Food Assistance Program, Title II contract period is from October 2005 through September 2006. The expenditures above are for the period July 1, 2006 through September 30, 2006.

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
MEDICAL ASSISTANCE TRANSPORTATION PROGRAM
YEAR ENDED JUNE 30, 2007

	<u>Reported</u>	<u>Actual</u>
SERVICE DATA		
Expenditures:		
Group I clients	\$ 948,845	\$ 948,845
Group II clients	26,330	26,330
	<hr/>	<hr/>
Total Expenditures	<u>975,175</u>	<u>975,175</u>
Summary of Trips:		
Total trips	45,714	45,714
Total clients	1,088	1,088
	<hr/>	<hr/>
Total Passenger Trips	<u>46,802</u>	<u>46,802</u>
ALLOCATION DATA		
Revenues:		
Department of Public Welfare	970,913	970,913
Interest income	4,261	4,261
	<hr/>	<hr/>
Total Revenues	<u>975,174</u>	<u>975,174</u>
Funds Expended:		
Operating costs	752,028	752,028
Administrative costs	223,146	223,146
	<hr/>	<hr/>
Total Funds Expended	<u>975,174</u>	<u>975,174</u>
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, 2007

	<u>Budget</u>	<u>Actual</u>
REVENUE		
Pennsylvania Department of Public Welfare	\$ 26,027	\$ 26,027
 EXPENDITURES		
Categorical:		
Homeless assistance	26,027	26,027
Total Expenditures	<u>26,027</u>	<u>26,027</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, 2007

	<u>Budget</u>	<u>Actual</u>
REVENUE		
Pennsylvania Department of Public Welfare	\$ 5,733	\$ 5,733
 EXPENDITURES		
Categorical:		
Homeless assistance	5,733	5,733
Total Expenditures	<u>5,733</u>	<u>5,733</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, 2007

I. SOURCES OF FUNDING

DPW allocation	\$ 39,897
Interest earned	37
	39,934
Total HAP Funding	39,934

II. EXPENSES

	<u>Case Management</u>	<u>Rental Assistance</u>	<u>Total</u>
On behalf of clients	\$ -	\$ 12,427	\$ 12,427
Personnel	19,709	-	19,709
Operating	3,808	-	3,808
	<u>23,517</u>	<u>12,427</u>	<u>35,944</u>
Subtotal			35,944
County Administration			3,990
			39,934
Total HAP Expenses			39,934
Total Unexpended Funds			\$ -

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
SUPPORTIVE HOUSING PROGRAM
CONTRACT #PA28B402004R
YEAR ENDED JUNE 30, 2007

	<u>Budget</u>	<u>Actual</u>
REVENUE		
Grant income	\$ 133,790	\$ 68,184
 EXPENSES		
Administration	6,371	3,048
Leasing	13,512	7,248
Direct operating	33,333	19,188
Supportive services	80,574	38,700
	133,790	68,184
Due to Funding Source	\$ -	\$ -

NOTE: The Supportive Housing Program contract period is September 2, 2005 through September 2, 2007. The expenditures above are for the period July 1, 2006 through June 30, 2007. The budget is for the entire contract period 2005 - 2007.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF PUBLIC WELFARE
EARLY CARE AND EDUCATION GRANT
YEAR ENDED JUNE 30, 2007

	<u>Budget</u>	<u>Actual</u>	<u>YTD % Expended</u>
PERSONNEL			
Salaries and wages	\$ 20,000	\$ 21,042	105%
Fringe benefits	5,953	5,884	99%
	<u>25,953</u>	<u>26,926</u>	<u>104%</u>
OPERATING			
Occupancy	1,060	1,033	97%
Telephone	900	898	100%
Printing	600	658	110%
Postage	850	867	102%
Supplies	400	590	148%
Travel	3,200	3,084	96%
Training	20	-	0%
Audit	282	282	100%
Insurance/bond	400	405	101%
Advertising	535	576	108%
Fiscal services	3,800	2,763	73%
Computer support	1,000	1,010	101%
	<u>13,047</u>	<u>12,166</u>	<u>93%</u>
Total Operating	<u>13,047</u>	<u>12,166</u>	<u>93%</u>
Totals	<u>\$ 39,000</u>	<u>\$ 39,092</u>	<u>100%</u>

NOTE: The actual expenditures above include the use of \$92 of interest income.

COMMUNITY ACTION, INC.
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS WITH
FUNDING RECONCILIATION FOR CRIME VICTIM ASSISTANCE
SUBGRANT #2006-VF-05-16742
YEAR ENDED JUNE 30, 2007

	<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	\$ 40,199	\$ 41,912	\$ 41,912	\$ (1,713)	\$ -
Employee benefits	7,592	8,617	8,617	(1,025)	-
Travel	2,615	2,133	2,133	482	-
Supplies/operating	21,554	17,215	17,215	4,339	-
Other	2,700	4,783	4,783	(2,083)	-
	<u>74,660</u>	<u>74,660</u>	<u>74,660</u>	<u>-</u>	<u>-</u>
FUNDING RECONCILIATION					
Approved contract received as of June 30, 2007					\$ 68,439
Allowable costs:					
Approved				\$ 74,660	
Questioned				<u>-</u>	
					<u>74,660</u>
					<u>\$ 6,221</u>

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, 2007

	<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	\$ 7,583	\$ 7,583	\$ 5,862	\$ -
Employee benefits	3,735	2,313	2,313	1,422	-
Travel	1,135	889	889	246	-
Supplies/operating	1,595	3,761	3,761	(2,166)	-
Other	90	68	68	22	-
	<u>\$ 20,000</u>	<u>\$ 14,614</u>	<u>\$ 14,614</u>	<u>\$ 5,386</u>	<u>\$ -</u>

FUNDING RECONCILIATION

Approved contract received as of
June 30, 2007

\$ 12,456

Allowable costs:

Approved

\$ 17,325

Questioned

-

17,325

Due from Funding Source

\$ 4,869

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, 2006 through June 30, 2007.

COMMUNITY ACTION, INC.
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
TITLE XX PCADV CONTRACT #5233
YEAR ENDED JUNE 30, 2007

	<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>					
Operations:					
Equipment maintenance	\$ 179	\$ 110	\$ 110	\$ 69	\$ -
Supplies/operating	8,600	8,583	8,583	17	-
Rent	7,500	7,586	7,586	(86)	-
	<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, 2007

	Approved Budget	Reported Costs Per Final Invoice	Total Allowable Cost Per Unit	(Over) Under Budget	Questioned
BUDGET CATEGORY					
<u>ACT 44</u>					
Personnel:					
Salaries	\$ 133,618	\$ 133,618	\$ 133,618	\$ -	\$ -
Benefits	29,159	29,159	29,159	-	-
Total Personnel	<u>162,777</u>	<u>162,777</u>	<u>162,777</u>	<u>-</u>	<u>-</u>
Operations:					
Other	2,593	2,217	2,217	376	-
Insurance	4,050	4,077	4,077	(27)	-
Maintenance	1,500	1,650	1,650	(150)	-
Staff development	1,057	1,057	1,057	-	-
Supplies/operating	3,119	3,151	3,151	(32)	-
Professional fees/ contracted services	6,000	6,000	6,000	-	-
Travel	5,500	5,660	5,660	(160)	-
Utilities	78	85	85	(7)	-
Total Operations	<u>23,897</u>	<u>23,897</u>	<u>23,897</u>	<u>-</u>	<u>-</u>
Program Totals	<u>\$ 186,674</u>	<u>\$ 186,674</u>	<u>\$ 186,674</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION, INC.
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
FVPS AND TANF RELOCATION PCADV CONTRACT #5233
YEAR ENDED JUNE 30, 2007

BUDGET CATEGORY	<u>Approved Budget</u>	<u>Reported Costs Per Final Invoice</u>	<u>Total Allowable Cost Per Unit</u>	<u>(Over) Under Budget</u>	<u>Questioned</u>
<u>FVPS</u>					
Personnel:					
Salaries	\$ 73,382	\$ 73,382	\$ 73,382	\$ -	\$ -
Benefits	15,349	15,349	15,349	-	-
Total personnel	<u>88,731</u>	<u>88,731</u>	<u>88,731</u>	<u>-</u>	<u>-</u>
Operations:					
Safe Homes	300	320	320	(20)	-
Travel	1,000	1,063	1,063	(63)	-
Contracted Services	4,825	4,542	4,542	283	-
Utilities	5,287	5,815	5,815	(528)	-
Supplies/operating	7,534	7,206	7,206	328	-
Total operations	<u>18,946</u>	<u>18,946</u>	<u>18,946</u>	<u>-</u>	<u>-</u>
Program totals	<u>\$ 107,677</u>	<u>\$ 107,677</u>	<u>\$ 107,677</u>	<u>\$ -</u>	<u>\$ -</u>
<u>TANF RELOCATION</u>					
Operations relocation expense	12,356	12,356	12,356	-	-
Program totals	<u>\$ 120,033</u>	<u>\$ 120,033</u>	<u>\$ 120,033</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, 2007

	<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 CATEGORIES					
Title XX					
Operations	\$ 16,279	\$ 16,279	\$ 16,279	\$ -	\$ -
Act 44					
Personnel	162,777	162,777	162,777	-	-
Operations	23,897	23,897	23,897	-	-
FVPS					
Personnel	88,731	88,731	88,731	-	-
Operations	18,946	18,946	18,946	-	-
TANF RELOCATION					
Operations	12,356	12,356	12,356	-	-
	<u>\$ 322,986</u>	<u>\$ 322,986</u>	<u>\$ 322,986</u>	<u>\$ -</u>	<u>\$ -</u>

FUNDING RECONCILIATION

Approved contract received as
of June 30, 2007

\$ 322,986

Allowable costs:

 Approved
 Questioned

322,986

-

322,986

Due from Funding Source

\$ -

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUES
PCADV CONTRACT #5233
YEAR ENDED JUNE 30, 2007

Received during:

July	\$ 26,611
August	26,611
September	26,915
October	26,915
November	26,915
December	26,915
January	26,915
February	26,915
March	26,915
April	26,915
May	26,915
June	27,529
Total	<u>\$322,986</u>

COMMUNITY ACTION, INC.
RECAP FOR THE FISCAL YEAR
DEPARTMENT OF PUBLIC WELFARE
JEFFERSON AND CLARION COUNTY CHILD CARE INFORMATION SERVICES
CONTRACT #SAP DC06 16 9208
YEAR ENDED JUNE 30, 2007

	<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	\$ 212,500	\$ 1,165,901	\$ 21,460	\$ 219,270	\$ 14,345	\$ 20,536	\$ 1,654,012
Interest	-	-	-	-	-	-	-
Audit Adjustments	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Total Revenue	<u>212,500</u>	<u>1,165,901</u>	<u>21,460</u>	<u>219,270</u>	<u>14,345</u>	<u>20,536</u>	<u>1,654,012</u>
EXPENDITURES							
Final report totals	214,435	1,171,325	24,049	220,601	14,340	24,706	1,669,456
Total Expenditures	<u>214,435</u>	<u>1,171,325</u>	<u>24,049</u>	<u>220,601</u>	<u>14,340</u>	<u>24,706</u>	<u>1,669,456</u>
Total Due DPW	<u>\$ (1,935)</u>	<u>\$ (5,424)</u>	<u>\$ (2,589)</u>	<u>\$ (1,331)</u>	<u>\$ 5</u>	<u>\$ (4,170)</u>	<u>\$ (15,444)</u>

COMMUNITY ACTION, INC.
ADMINISTRATION BUDGET REPORT
DEPARTMENT OF PUBLIC WELFARE
JEFFERSON AND CLARION COUNTY CHILD DAY CARE - FUND A
CONTRACT #SAP DC06 16 9208
YEAR ENDED JUNE 30, 2007

	<u>Budget</u>	<u>Actual</u>	<u>YTD % Expended</u>
PERSONNEL			
Salaries and wages	\$ 129,710	\$ 125,172	97%
Fringe benefits	29,193	28,293	97%
	<hr/>	<hr/>	
Total Personnel	158,903	153,465	97%
OPERATIONS			
Occupancy	9,413	7,964	85%
Communications:			
Telephone	7,133	3,646	51%
Postage	5,037	5,037	100%
	<hr/>	<hr/>	
Total Communications	12,170	8,683	71%
Supplies	971	970	100%
Travel	4,250	3,883	91%
Audit	9,689	9,129	94%
Other:			
Accounting costs	22,079	22,079	100%
Technology	8,516	8,262	97%
	<hr/>	<hr/>	
Total Other	30,595	30,341	99%
Total Operations	<hr/>	<hr/>	<hr/>
	67,088	60,970	91%
Totals	<u>\$ 225,991</u>	<u>\$ 214,435</u>	<u>95%</u>

COMMUNITY ACTION, INC.
ADMINISTRATION BUDGET REPORT
DEPARTMENT OF PUBLIC WELFARE
JEFFERSON AND CLARION COUNTY CHILD DAY CARE - FUND C
CONTRACT #SAP DC06 16 9208
YEAR ENDED JUNE 30, 2007

	<u>Budget</u>	<u>Actual</u>	<u>YTD % Expended</u>
PERSONNEL			
Salaries and wages	\$ 12,988	\$ 12,985	100%
Fringe benefits	2,780	2,780	100%
	<hr/>	<hr/>	
Total Personnel	15,768	15,765	100%
OPERATIONS			
Occupancy	335	335	100%
Communications:			
Advertising	2,312	2,312	100%
Printing	234	233	100%
	<hr/>	<hr/>	
Total Communications	2,546	2,545	100%
Supplies	1,879	1,878	100%
Other:			
Insurance	2,860	2,860	100%
Maintenance	667	666	100%
	<hr/>	<hr/>	
Total Other	3,527	3,526	100%
Total Operations	<hr/>	<hr/>	
	8,287	8,284	100%
Totals	<hr/>	<hr/>	
	\$ 24,055	\$ 24,049	100%

COMMUNITY ACTION, INC.
ADMINISTRATION BUDGET REPORT
DEPARTMENT OF PUBLIC WELFARE
JEFFERSON AND CLARION COUNTY CHILD DAY CARE - TANF
CONTRACT #SAP DC06 16 9208
YEAR ENDED JUNE 30, 2007

	<u>Budget</u>	<u>Actual</u>	<u>YTD % Expended</u>
PERSONNEL			
Salaries and wages	\$ 9,806	\$ 9,803	100%
Fringe benefits	2,173	2,173	100%
	<hr/>	<hr/>	
Total Personnel	11,979	11,976	100%
OPERATIONS			
Occupancy	172	171	99%
Communications:			
Telephone	197	196	99%
Postage	130	130	100%
	<hr/>	<hr/>	
Total Communications	327	326	100%
Training	375	375	100%
Other:			
Maintenance	20	20	100%
Other	908	908	
Technical Support	565	564	100%
	<hr/>	<hr/>	
Total Other	1,493	1,492	100%
	<hr/>	<hr/>	
Total Operations	2,367	2,364	100%
	<hr/>	<hr/>	
Totals	<u>\$ 14,346</u>	<u>\$ 14,340</u>	<u>100%</u>

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Administration/Family Support Services Budget Detail

Select. . .

Fiscal Year FY 2006-07	Funding Source Low Income (Fund A)	County Clarion	Allocation Amount \$225,991.00	Unallocated Funds \$0.00
----------------------------------	--	--------------------------	--	------------------------------------

Budget Information Detail for Clarion/Jefferson

Administration/Family Support Services Budget

Budget Category	Budget Amount	Expenditures YTD	Last Updated Date
Personnel			
Salaries	\$129,710.00	\$125,171.84	07/20/2007
Benefits	\$29,193.00	\$28,293.25	07/20/2007
Personnel SubTotal	\$158,903.00	\$153,465.09	
Occupancy	\$9,413.00	\$7,964.07	07/20/2007
Communications			
Telephone	\$7,133.00	\$3,645.65	08/17/2007
Postage	\$5,037.00	\$5,036.50	07/20/2007
Communications SubTotal	\$12,170.00	\$8,682.15	
Supplies	\$971.00	\$970.45	08/17/2007
Travel	\$4,250.00	\$3,883.11	07/20/2007
Audit	\$9,689.00	\$9,128.70	08/17/2007
Other			
Other	\$22,079.00	\$22,078.66	08/17/2007
Technical Support	\$8,516.00	\$8,262.29	08/17/2007
Totals YTD	\$225,991.00	\$214,434.52	

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Administration/Family Support Services Budget Detail

Select. . .

Fiscal Year	Funding Source	County	Allocation Amount	Unallocated Funds
FY 2006-07	Former TANF (Fund C)	Clarion	\$24,055.00	\$0.00

Budget Information Detail for Clarion/Jefferson

Administration/Family Support Services Budget

Budget Category	Budget Amount	Expenditures YTD	Last Updated Date
Personnel			
Salaries	\$12,988.00	\$12,985.34	08/17/2007 <input type="button" value=""/>
Benefits	\$2,780.00	\$2,779.34	08/17/2007 <input type="button" value=""/>
Personnel SubTotal	\$15,768.00	\$15,764.68	
Occupancy	\$335.00	\$335.00	03/15/2007 <input type="button" value=""/>
Communications			
Advertising	\$2,312.00	\$2,311.58	07/18/2007 <input type="button" value=""/>
Printing	\$234.00	\$233.20	08/17/2007 <input type="button" value=""/>
Communications SubTotal	\$2,546.00	\$2,544.78	
Supplies	\$1,879.00	\$1,878.19	08/17/2007 <input type="button" value=""/>
Other			
Insurance	\$2,860.00	\$2,859.97	08/17/2007 <input type="button" value=""/>
Maintenance	\$667.00	\$666.38	08/17/2007 <input type="button" value=""/>
Totals YTD	\$24,055.00	\$24,049.00	

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User ID: pw-lbeatty | Office: CCIS of Clarion/Jefferson County

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Administration/Family Support Services Budget Detail

Select. . .

Fiscal Year FY 2006-07	Funding Source TANF	County Clarion	Allocation Amount \$14,346.00	Unallocated Funds \$0.00
----------------------------------	-------------------------------	--------------------------	---	------------------------------------

Budget Information Detail for Clarion/Jefferson

Administration/Family Support Services Budget

Budget Category	Budget Amount	Expenditures YTD	Last Updated Date
Personnel			
Salaries	\$9,806.00	\$9,803.29	08/17/2007 <input type="button" value=""/>
Benefits	\$2,173.00	\$2,172.39	07/20/2007 <input type="button" value=""/>
Personnel SubTotal	\$11,979.00	\$11,975.68	
Occupancy	\$172.00	\$171.15	08/17/2007 <input type="button" value=""/>
Communications			
Telephone	\$197.00	\$196.29	08/17/2007 <input type="button" value=""/>
Postage	\$130.00	\$130.00	06/18/2007 <input type="button" value=""/>
Communications SubTotal	\$327.00	\$326.29	
Training	\$375.00	\$375.00	06/18/2007 <input type="button" value=""/>
Other			
Maintenance	\$20.00	\$20.00	06/18/2007 <input type="button" value=""/>
Other	\$908.00	\$907.53	08/17/2007 <input type="button" value=""/>
Technical Support	\$565.00	\$564.35	08/17/2007 <input type="button" value=""/>
Totals YTD	\$14,346.00	\$14,340.00	

[NEW](#) [EXPENDITURES](#) [TRANSFERS](#) [HISTORY](#) [RETURN TO SUMMARY](#)



RE417-Payment Recap Report

Funding Fiscal Year: 2006-07

CCIS: Clarion/Jefferson

Provider : ALL

		Expenditures	Overpayments	Total
Clarion/Jefferson				
Clarion				
Low Income (Fund A) - Regular				
Total	Low Income (Fund A) - Regular	\$460,547.59		\$460,547.59
Former TANF (Fund C) - Regular				
Total	Former TANF (Fund C) - Regular	\$113,422.95		\$113,422.95
TANF Training - Regular				
Total	TANF Training - Regular	\$1,415.21		\$1,415.21
TANF Work Support - Training - Regular				
Total	TANF Work Support - Training - Regular	\$1,684.06		\$1,684.06
TANF Working - Regular				
Total	TANF Working - Regular	\$4,884.54		\$4,884.54
TANF Work Support - Working - Regular				
Total	TANF Work Support - Working - Regular	\$471.51		\$471.51
Food Stamps - Regular				
Total	Food Stamps - Regular	\$6,479.24		\$6,479.24
Clarion	Total	\$588,905.10		\$588,905.10
Jefferson				
Low Income (Fund A) - Regular				
Total	Low Income (Fund A) - Regular	\$710,777.23		\$710,777.23
Former TANF (Fund C) - Regular				
Total	Former TANF (Fund C) - Regular	\$107,178.46		\$107,178.46
TANF Training - Regular				
Total	TANF Training - Regular	\$1,034.16		\$1,034.16
TANF Work Support - Training - Regular				
Total	TANF Work Support - Training - Regular	\$1,434.00		\$1,434.00
TANF Working - Regular				
Total	TANF Working - Regular	\$1,271.77		\$1,271.77
Food Stamps - Regular				
Total	Food Stamps - Regular	\$6,032.05		\$6,032.05
Jefferson	Total	\$827,727.67		\$827,727.67
Clarion/Jefferson	Total	\$1,416,632.77	\$0.00	\$1,416,632.77

Clarion County Funding Source Totals:

Low Income (Fund A)	\$460,547.59	\$0.00	\$460,547.59
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RE417-Payment Recap Report

Funding Fiscal Year: 2006-07

CCIS: Clarion/Jefferson

Provider: ALL

	Expenditures	Overpayments	Total
Former TANF (Fund C)	\$113,422.95	\$0.00	\$113,422.95
TANF Training	\$1,415.21	\$0.00	\$1,415.21
TANF Work Support - Training	\$1,684.06	\$0.00	\$1,684.06
TANF Working	\$4,884.54	\$0.00	\$4,884.54
TANF Work Support - Working	\$471.51	\$0.00	\$471.51
Food Stamps	\$6,479.24	\$0.00	\$6,479.24
Clarion County Total:	\$588,905.10	\$0.00	\$588,905.10
Jefferson County Funding Source Totals:			
Low Income (Fund A)	\$710,777.23	\$0.00	\$710,777.23
Former TANF (Fund C)	\$107,178.46	\$0.00	\$107,178.46
TANF Training	\$1,034.16	\$0.00	\$1,034.16
TANF Work Support - Training	\$1,434.00	\$0.00	\$1,434.00
TANF Working	\$1,271.77	\$0.00	\$1,271.77
Food Stamps	\$6,032.05	\$0.00	\$6,032.05
Jefferson County Total:	\$827,727.67	\$0.00	\$827,727.67



RE417-Payment Recap Report

Funding Fiscal Year: 2006-07

CCIS: Clarion/Jefferson

Provider: ALL

	Expenditures	Overpayments	Total
CCIS Funding Source Totals:			
Low Income (Fund A)	\$1,171,324.82	\$0.00	\$1,171,324.82
Former TANF (Fund C)	\$220,601.41	\$0.00	\$220,601.41
TANF Training	\$2,449.37	\$0.00	\$2,449.37
TANF Work Support - Training	\$3,118.06	\$0.00	\$3,118.06
TANF Working	\$6,156.31	\$0.00	\$6,156.31
TANF Work Support - Working	\$471.51	\$0.00	\$471.51
Food Stamps	\$12,511.29	\$0.00	\$12,511.29
CCIS Grand Total:	\$1,416,632.77	\$0.00	\$1,416,632.77

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John F. Sarp, CPA, Managing Partner
Catherine S. Caccia, CPA
Jared C. Ewing, CPA

Retired
Donald R. Sarp, CPA
Jerome R. Yasher, CPA
Lawrence J. Nicolette, CPA
1943 - 1991

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, 2007, and have issued our report thereon dated December 10, 2007. 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 (a non-profit organization) 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.

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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.



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Greensburg, Pennsylvania
December 10, 2007

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Catherine S. Caccia, CPA
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1943 - 1991

**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, 2007. 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 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, 2007.

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.



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Greensburg, Pennsylvania
December 10, 2007

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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, 2007, 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 Program	32	Revenue and Expenses
Human Services Development Fund Supplemental	33	Revenues and Expenses
Human Services Development Fund	34	Revenue and Expenses
Homeless Assistance Program	35	Revenue and Expenses
Early Child Care Education Grant	37	Expenditure Report

PCADV – Contract # 5233	40	Budgeted, Reported and Allowable Costs – Title XX
	41	Budgeted, Reported and Allowable Costs – Act 44
	42	Budgeted, Reported and Allowable Costs – FVPS and TANF Relocation
	44	Schedule of Revenues
Child Care Information Services	45	Recap for the Fiscal Year (Annual)
	46	Administrative Budget Report - Fund A
	47	Administrative Budget Report - Fund C
	48	Administrative Budget Report - TANF
	49 - 51	YTD Administration/Family Support Services Expenditures for Fund A, Fund C, and TANF (screenshot)
	52 - 54	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.



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Greensburg, Pennsylvania
December 10, 2007

COMMUNITY ACTION, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2007

Summary of Audit Results

1. The auditors' report expresses an unqualified opinion on the financial statements and supplementary schedule of expenditures of federal awards of Community Action, Inc.
2. No reportable conditions relating to the audit of the financial statements are reported in the 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*.
3. No instances of noncompliance material to the financial statements of Community Action, Inc., which would be required to be reported in accordance with *Government Auditing Standards*, were disclosed during the audit.
4. No reportable conditions relating to the audit of the major federal award programs are reported in the Report on Compliance with Requirements Applicable to each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133.
5. The auditors' report on compliance for the major federal award programs for Community Action, Inc., expresses an unqualified opinion on all major federal programs.
6. There were no audit findings relative to the major federal award programs for Community Action, Inc.
7. The programs tested as major programs were the Child Care Mandatory and Matching Funds of the Child Care and Development Fund, C.F.D.A. #93.596; Child Care and Development Block Grant, C.F.D.A. #93.575; Medical Assistance Program, C.F.D.A. #93.778; Early Care and Education Grant, C.F.D.A. #93.575; and Adult Literacy, C.F.D.A. #84.002.
8. The threshold for distinguishing Type A and B programs was \$300,000.
9. Community Action, Inc., qualified as a high-risk auditee.

Findings – Financial Statement Audit

None

Findings and Questioned Costs – Major Federal Award Programs Audit

None

COMMUNITY ACTION, INC.
POST-AUDIT CONFERENCE
JUNE 30, 2007

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

Date: October 5, 2007

Time: 3:00 p.m.

Place: Community Action, Inc., 105 Grace Way, Punxsutawney, PA



Signature of Auditor



Signature of Director