

COMMUNITY ACTION, INC.

**FINANCIAL STATEMENTS AND
INDEPENDENT AUDITORS' REPORT**

JUNE 30, 2010

COMMUNITY ACTION, INC.

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210 Toll Gate Hill Road
Greensburg, PA 15601
Telephone 724-834-2151
FAX: 724-834-5969

John F. Sarp, CPA, Managing Partner
Jared C. Ewing, CPA

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

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, 2010, 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, 2010, 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 2, 2010, 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 63, 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 2, 2010

COMMUNITY ACTION, INC.
STATEMENT OF FINANCIAL POSITION
JUNE 30, 2010

Assets:		
Cash	\$ 1,066,274	
Grants receivable	215,992	
Other accounts receivable	31,492	
Certificates of deposit	61,583	
Investments	30,823	
Inventory	3,601	
Prepaid expenses	34,876	
Property and equipment, net	<u>526,060</u>	
 Total Assets		 <u>\$ 1,970,701</u>
Liabilities:		
Accounts payable	415,695	
Accrued and withheld payroll taxes	814	
Accrued salaries	143,350	
Deferred revenue	83,464	
Accrued expenses	28,725	
Security deposit	<u>1,425</u>	
 Total Liabilities		 673,473
Net Assets:		
Unrestricted	1,245,555	
Temporarily restricted	<u>\$ 51,673</u>	
 Total Net Assets		 1,297,228
 Total Liabilities and Net Assets		 <u>\$ 1,970,701</u>

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

COMMUNITY ACTION, INC.
STATEMENT OF ACTIVITIES
YEAR ENDED JUNE 30, 2010

Changes in Unrestricted Net Assets:

Contributed support and earned revenue:

Government grants	\$ 6,648,381
Contributions	125,160
Contributed property	27,242
In-kind contributions	30,710
Special events	3,260

Other revenue:

Program service fees	106,207
Information technology sales	3,945
Investment income (Loss)	(839)
Rental income - housing	85,232
Miscellaneous income	14,133

7,043,431

Net assets released from restrictions

4,131

\$ 7,047,562

Expenses and losses:

Operating:

Program services	6,580,002
Management and general	415,466
Fundraising	10,868

Total expenses and losses

7,006,336

Increase in unrestricted net assets

41,226

Changes in Temporarily Restricted Net Assets

Contributions	4,514
Net assets released from restrictions	<u>\$ (4,131)</u>

Increase (Decrease) in temporarily restricted net assets

383

Increase (Decrease) in net assets

41,609

Net assets at beginning of year

1,255,619

Net assets at end of year

\$ 1,297,228

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

COMMUNITY ACTION, INC.
STATEMENT OF FUNCTIONAL EXPENSES
YEAR ENDED JUNE 30, 2010

	Program Services	Management and General	Fundraising	Total
Payroll and Benefits:				
Salaries	\$ 1,451,918	\$ 286,399	\$ 5,421	\$ 1,743,738
Employee benefits	261,296	36,543	704	298,543
Payroll taxes	109,009	21,907	408	131,324
Total Payroll and Benefits	1,822,223	344,849	6,533	2,173,605
Operating:				
Travel	54,990	4,662	282	59,934
Equipment maintenance and rental	7,917	-	-	7,917
Small equipment and tools	83,577	-	-	83,577
Supplies	68,788	51	-	68,839
Space costs	75,507	1,661	176	77,344
Telephone	29,918	1,529	140	31,587
Postage	23,045	-	96	23,141
Printing	5,809	-	703	6,512
Licenses and registration	1,086	74	-	1,160
Insurance	32,818	428	48	33,294
Auto expenses	7,595	-	-	7,595
Information technology	906	18,511	129	19,546
Advertising and publications	17,358	-	-	17,358
Registration and memberships	5,125	-	20	5,145
Training and technical assistance	33,826	30	-	33,856
Administrative fees	6,304	-	-	6,304
Interest Expense	760	-	-	760
Volunteer recognition	7,971	-	-	7,971
Contracted services	30,013	28,507	9	58,529
Snow removal	1,732	-	-	1,732
Utilities	20,950	-	-	20,950
Meetings	1,407	77	-	1,484
Food and meals	476	-	-	476
Building repairs and maintenance	8,312	-	-	8,312
Miscellaneous	33,851	60	-	33,911
Property taxes	7,815	-	-	7,815
Computer equipment sold	-	-	-	-
Depreciation	25,838	-	-	25,838
Fundraising	-	-	2,732	2,732
Bad expense	-	-	-	-
Consumer Assistance:				
Child care fees	1,678,831	-	-	1,678,831
Food and meals	148,667	-	-	148,667
Weatherization services	817,850	-	-	817,850
Housing assistance	114,032	-	-	114,032
Client travel and assistance	1,279,550	-	-	1,279,550
Other consumer support	58,828	-	-	58,828
Funds returned	34,769	-	-	34,769
In-Kind expenses	30,710	-	-	30,710
Property acquisition	848	-	-	848
Fiscal Services	-	9,728	-	9,728
Human Resources Services	-	5,299	-	5,299
Total Operating	4,757,779	70,617	4,335	4,832,731
Total Functional Expenses	\$ 6,580,002	\$ 415,466	\$ 10,868	\$ 7,006,336

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, 2010

Operating Activities:		\$ 41,609
Increase (Decrease) in Net Assets		
Adjustments to Reconcile Decrease in Net Assets to Net Cash Provided (Used) by Operating Activities:		
Depreciation Expense	\$ 32,952	
Unrealized (Gain) Loss on Investments	4,459	
(Increase) Decrease in Grant Receivables	236,075	
(Increase) Decrease in Accounts Receivable	88,151	
(Increase) Decrease in Inventory	320	
(Increase) Decrease in Prepaid Expenses	(13,039)	
Increase (Decrease) in Accounts Payable	84,161	
Increase (Decrease) in Accrued Expense	2,300	
Increase (Decrease) in Security Deposit	(570)	
Increase (Decrease) in Accrued and Withheld Payroll Taxes	(6,962)	
Increase (Decrease) in Accrued Salaries	28,042	
Increase (Decrease) in Deferred Revenue	35,794	
		491,683
Total Adjustments		
Net Cash Provided by Operating Activities		533,292
 Cash Flows from Investing Activities:		
Purchase of Fixed Assets	\$ (8,703)	
Disposal of Fixed Assets	103,845	
		95,142
Net Cash Provided by (Used in) Investing Activities		
 Increase in Cash and Cash Equivalents		628,434
 Cash at Beginning of Year		437,840
 Cash at End of Year		\$ 1,066,274

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

COMMUNITY ACTION, INC.
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2010

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

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

Income Taxes

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

Inventory

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

Property and Equipment

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

NOTE 1: (CONTINUED)

Cash and Cash Equivalents

For purposes of the statement of cash flows, Community Action, Inc., considers all highly liquid debt instruments purchased with an initial maturity of three months or less to be cash equivalents. There were no instruments considered to be cash equivalents at June 30, 2010.

Allowance for Doubtful Accounts

No allowance for doubtful accounts is provided at June 30, 2010, as management believes all outstanding receivables are collectible. If collection becomes doubtful, an allowance for doubtful accounts will be established. Recoveries of previously charged off accounts are recorded when received.

Investments

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

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

Basis of Presentation

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

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

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

Permanently restricted net assets – Net assets subject to donor imposed stipulations that they be maintained permanently by Community Action, Inc. Generally the donors of these assets permit Community Action, Inc., to use all or part of the income earned on related investments for general or specific purposes. There were no permanently restricted assets at June 30, 2010.

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.

NOTE 1: (CONTINUED)

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

CSBG	\$ 21,305
HAP	5,472
Work Ready	4,080
RSVP	4,724
Weatherization (ARRA)	7,583
HSDF	4,827
Crossroads	60,376
Stewart-McKinney	10,349
HFHADP-Disabled Housing	8,064
HPRP (ARRA)	19,856
WIN	578
Dropout Project	491
NCCD	16,269
FACS	51,700
CCIS-Low Income	316
CCIS-TANF	2
Total	<u>\$215,992</u>

NOTE 3: PROPERTY AND EQUIPMENT

Property and equipment consists of the following:

Land	\$ 47,092
Buildings and Improvements	701,594
Equipment	199,849
	<u>948,535</u>
Less: Accumulated Depreciation	(422,475)
Property and Equipment	<u>\$ 526,060</u>

Depreciation expense for the year is \$32,952, which includes \$15,652 allocated to cost pools.

NOTE 3: (CONTINUED)

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, 2010, 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	\$ 3,865
Adult Literacy classroom space	12,205
Early Care and Education meeting space	10,195
Early Care and Education travel	672
Food and program supplies	673
Roof Renovation Materials	1,500
Roof Replacement Volunteer Labor	1,600
	<u>\$ 30,710</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 66,597 hours of time, volunteers supporting the Victims of Crime Act program provided approximately 5,889 hours of time and volunteers supporting the Early Care and Education provided approximately 734 hours of time.

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>\$30,823</u>

An unrealized loss of \$7,208 was recognized in 2010.

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

	<u>Cost</u>	<u>Fair Value</u>
Certificates of deposit with First Commonwealth Bank originally purchased February 1, 2006. matured September 29, 2008, were reinvested with National City Bank, currently known as PNC Bank, and matured on May 4, 2010. Certificates were reinvested and are currently held with Indiana First Savings Bank, with a maturity date of December 5, 2010, interest rate of 1.00 percent, annually, due at maturity.	<u>\$61,583</u>	<u>\$61,583</u>

Components of net investment income include:

Dividend income	\$ 925
Interest income on certificates of deposit	2,750
Interest income on interest bearing cash	2,694
Unrealized holding gain	(7,208)
	<u>\$ (839)</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. These activities incurred a loss of \$1,470 for the year ended June 30, 2010, thus \$0 in tax due is recognized by the organization.

NOTE 7: THIRD PARTY REIMBURSEMENT ARRANGEMENTS

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

NOTE 8: MATCH REQUIREMENTS

Community Action, Inc., is required to raise and spend (within the community) a percentage or a fixed dollar amount of certain program contracts. Community Action, Inc., fulfilled its obligation for each program for the year ended June 30, 2010, as follows:

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

ADULT BASIC EDUCATION SUBGRANT #041-10-0021 – 25 percent; \$15,040 met with cash and in-kind classroom space.

RSVP SUBGRANTS #07SRAPA013 and #10SRAPA010 – 30 percent; match met with local community donations, fundraising efforts, and county support.

SUPPORTIVE HOUSING #PA28B602004 and #PA0320B3E020801 – 20 percent of all direct operating services and 25 percent of all supportive services; match met with grant funds and local community funds.

EARLY CARE AND EDUCATION GRANT – 25 percent or \$21,667 of in-kind and cash contributions.

VICTIMS OF CRIME ACT – 20 percent; match met with volunteer hours valued at \$71,406.

HOUSING FOR HOMELESS AND DISABLED PERSONS #PA28B602010 and #PA0310B3E020801 – 25 percent supportive services match; met with grant funds and local community funds.

NOTE 9: OPERATING LEASE COMMITMENTS

Community Action, Inc., has several operating lease agreements in effect as of the year ended June 30, 2010, 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 \$50 per month to \$1,910 per month, depending on the facility.

Community Action, Inc., has several operating lease agreements in effect as of the year ended June 30, 2010, for the lease of office equipment. At the conclusion of these leases the equipment reverts to the lessor.

NOTE 9: (CONTINUED)

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

<u>Year Ended June 30,</u>	<u>Equipment</u>	<u>Facilities</u>
2011	\$2,673	\$35,483
2012	-	8,700
2013	-	8,700
	<u>\$2,673</u>	<u>\$52,883</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, 2010, lease expenses for Facilities and Equipment was \$67,693 and \$3,516, respectively.

NOTE 10: REVOLVING LINE OF CREDIT

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

A \$500,000 line of credit with an original date of August 18, 2009, bearing interest at 3.75 percent per annum and expiring on July 23, 2011. The agency drew down \$200,000 on the line during the fiscal year, but as of June 30, 2010, there was no outstanding balance owed.

NOTE 11: FUNCTIONAL COSTING

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

NOTE 12: CONCENTRATIONS OF CREDIT RISK OF FINANCIAL INSTRUMENTS

Demand deposits in banks are financial instruments of the depositor. The depositor has the contracted right to receive this currency on demand. In addition, Community Action, Inc., holds one certificate of deposit. Community Action, Inc., has cash deposits in four accounts with two financial institutions. One of the cash accounts represents investments in government securities, which is not covered by FDIC insurance. The other deposits are insured up to \$250,000 per institution. The balance, which was not covered by FDIC insurance at June 30, 2010, was \$1,049,125 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, 2010, are available for the following purposes:

Contributions available for Crossroads program	\$29,514
Contributions available for client services	16,229
Contributions available for Friends for Food	5,930
	<u>\$51,673</u>

NOTE 14: SIMPLE PLAN

Effective July 1, 2000, a Simple IRA retirement plan was adopted. To be eligible, employees must have received at least \$5,000 in compensation from Community Action, Inc., during any two calendar years preceding the current calendar year and reasonably expect to earn at least \$5,000 during the current calendar year. Employee contributions will be matched dollar-for-dollar by employer contributions of not less than one percent and not more than three percent of employee's compensation. Maximum salary reductions are \$11,500 for calendar year 2010. For employees age 50 or older, the limit is \$14,000. For the year ending June 30, 2010, employer contributions were \$29,121.

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, 2010, these accrued compensated absences were \$76,773.

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, 2010.

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, 2010, 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, 2010, total domestic violence expenditures for Community Action, Inc., expenditures for domestic violence was \$425,850.

Interest Income

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

NOTE 16: (CONTINUED)

Federal Awards

Community Action, Inc., received, on an agency-wide basis, federal awards in excess of \$500,000 during the year ended June 30, 2010.

SUPPLEMENTAL INFORMATION

COMMUNITY ACTION, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2010

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 Health and Human Services</u>				
Passed through the Pennsylvania Department of Community and Economic Development (DCED):				
Community Services Block Grant ⁽¹⁾⁽³⁾	93.569	C000047190	\$ 82,439	\$ 61,134
Community Services Block Grant ⁽¹⁾⁽³⁾	93.569	C000037157	157,862	173,889
Community Services Block Grant ⁽¹⁾⁽³⁾	93.569	C000036562	37,005	48,690
Community Services Block Grant ⁽¹⁾⁽³⁾	93.569	C000047011	51,700	-
ARRA - Community Services Block Grant ⁽¹⁾⁽³⁾	93.710	C000046272	219,345	244,987
Low-Income Home Energy Assistance (LIHEAP):				
WX-LIHEAP ⁽¹⁾	93.568	C000036331	103,915	150,000
WX-LIHEAP ⁽¹⁾	93.568	C000045587	176,270	176,270
Passed through the Pennsylvania Department of Public Welfare (DPW):				
Temporary Assistance for Needy Families (TANF)	93.558	4100044838	108,697	105,686
Passed through the Clarion County Commissioners:				
Child Care and Development ⁽¹⁾⁽²⁾	93.596	DC09-169208	367,078	373,588
Child Care and Development ⁽¹⁾⁽²⁾	93.596	DC08-169208	-	258
Child Care and Development Funds (CCDF) Matching Grant ⁽¹⁾⁽²⁾	93.575	DC09-169208	459,336	467,344
Child Care and Development Funds (CCDF) Matching Grant ⁽¹⁾⁽²⁾	93.575	DC08-169208	-	124,235
Social Services Block Grant (SSBG)	93.667	DC09-169208	144,251	146,708
Social Services Block Grant (SSBG)	93.667	DC08-169208	-	12,795
Temporary Assistance for Needy Families (TANF)	93.558	DC09-169208	17,592	17,884
Temporary Assistance for Needy Families (TANF)	93.558	DC08-169208	-	856
Passed through the Pennsylvania Coalition Against Domestic Violence (PCADV):				
Social Services Block Grant (SSBG)	93.667	52-33	16,279	10,692
Family Violence Prevention Services (FVPS)	93.671	52-33	107,677	90,339
Temporary Assistance for Needy Families (TANF)	93.558	52-33	16,356	13,642
Passed through the NW Regional Key-NW Institute of Research:				
Early Care and Education Grant (ECE) ⁽¹⁾⁽²⁾	93.575		65,065	65,000
Transition Planning ⁽¹⁾	93.575		12,941	7,000
Passed through the Jefferson County Commissioners:				
Medical Assistance Transportation Program (MATP) (09/10)	93.778	SAP 159000	722,573	740,132
Medical Assistance Transportation Program (MATP) (08/09)	93.778	SAP 159000	-	87,006
Total U. S. Department of Health and Human Services			<u>\$ 2,866,381</u>	<u>\$ 3,118,135</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, 2010
(CONTINUED)

<u>Federal Grantor/ Pass Through Grantor/ Program Title</u>	<u>Federal C.F.D.A. Number</u>	<u>Contract Number</u>	<u>Federal Expenditures</u>	<u>Grant Payments Received</u>
<u>U. S. Department of Education</u>				
Passed Through the Pennsylvania Department of Education:				
Adult Education	84.002	041-10-0021	\$ 45,120	\$ 45,120
Adult Literacy	84.002	041-09-9067	-	4,530
			<u>45,120</u>	<u>49,650</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 ⁽¹⁾	81.042	C000045587	283,528	283,763
WX-DOE - ARRA ⁽¹⁾	81.042	C000046254	653,636	646,053
			<u>937,164</u>	<u>929,816</u>
Passed through the United Way of America:				
Emergency Food and Shelter National Board Program:				
Emergency Food and Shelter National Board Program-CL	97.024	28-7218-00-002	11,398	19,077
Emergency Food and Shelter National Board Program-CL	97.024	27-7218-00-002	1,267	-
Emergency Food and Shelter National Board Program-JEFF	97.024	28-7260-00-007	12,363	15,428
American Recovery Reinvestment Act Funds:				
Emergency Food and Shelter National Board Program-CL-ARRA	97.114	AR-7218-00-002	21	1,447
Emergency Food and Shelter National Board Program-JEFF-ARRA	97.114	AR-7260-00-007	1,873	8,351
			<u>26,922</u>	<u>44,303</u>
<u>U. S. Department of Justice</u>				
Passed through the Pennsylvania Commission on Crime and Delinquency:				
Crime Victim Assistance	16.575	2008/2009/2010-VF-05-20055	38,275	41,274
Crime Victim Assistance	16.575	2008/2009/2010-VF-05-20054	27,764	27,775
			<u>66,039</u>	<u>69,049</u>
<u>U. S. Department of Agriculture</u>				
Passed through the Pennsylvania Department of Public Welfare (DPW):				
State Administered Matching Grants for the Supplemental Nutrition Assistance Nutrition Assistance Program	10.561	DC-09-169208	67,630	68,858
State Administered Matching Grants for the Supplemental Nutrition Assistance Nutrition Assistance Program	10.561	DC08-169208	-	8,066
			<u>\$ 67,630</u>	<u>\$ 76,924</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, 2010
(CONTINUED)

<u>Federal Grantor/ Pass Through Grantor/ Program Title</u>	<u>Federal C.F.D.A. Number</u>	<u>Contract Number</u>	<u>Federal Expenditures</u>	<u>Grant Payments Received</u>
<u>U. S. Department of Housing and Urban Development (HUD)</u>				
Transitional Housing	14.235	PA0320B3E020801	\$ 53,620	\$ 43,271
Transitional Housing	14.235	PA28B602004R	7,466	17,091
Housing for Homeless and Disabled Persons	14.235	PA0320B3E020801	47,383	39,319
Housing for Homeless and Disabled Persons	14.235	PA28B602010R	31,097	38,122
Passed Through the Pennsylvania Department of Economic and Community Development (DCED):				
Passed through the Jefferson County Commissioners:				
Homelessness Prevention and Rapid Re-Housing Program - ARRA	14.257	C000046139	<u>39,688</u>	<u>19,832</u>
Total U. S. Department of Housing and Urban Development			<u>179,254</u>	<u>157,635</u>
<u>Corporation for National and Community Service</u>				
Retired senior and volunteer Program - RSVP (10/11)	94.002	10SRAPA010	19,330	14,606
Retired senior and volunteer Program - RSVP (09/10)	94.002	07SRAPA013	<u>55,006</u>	<u>60,474</u>
Total Corporation for National and Community Service			<u>74,336</u>	<u>75,080</u>
Total Schedule of Federal Awards			<u>\$ 4,262,846</u>	<u>\$ 4,520,592</u>

Legend:

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

Calculation of 50% Rule

Programs Selected:		\$ 367,078
Child Care and Development ⁽¹⁾⁽²⁾	93.596	459,336
Child Care and Development Funds (CCDF) Matching Grant ⁽¹⁾⁽²⁾	93.575	78,006
Early Care and Education Grant (ECE) ⁽¹⁾⁽²⁾	93.575	329,006
Community Services Block Grant ⁽¹⁾⁽³⁾	93.569	219,345
ARRA - Community Services Block Grant ⁽¹⁾⁽³⁾	93.710	280,185
Low-Income Home Energy Assistance Program ⁽¹⁾	93.568	937,164
Weatherization Assistance for Low Income Persons ⁽¹⁾	81.042	<u>\$ 2,670,120</u>
Total Programs Selected		<u>\$ 4,262,846</u>
Total Schedule of Federal Awards		<u>62.64%</u>
Percentage Tested		

See accompanying notes to schedule of expenditures of federal awards.

COMMUNITY ACTION, INC.
NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2010

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 #C000047190
YEAR ENDED JUNE 30, 2010

	<u>Approved Budget</u>	<u>Contract Period Expenditures</u>	<u>Questioned Costs</u>
BUDGET CATEGORY			
OPERATING COSTS			
Salaries and fringes	\$ 219,139	\$ 59,021	\$ -
Consumable supplies	1,400	339	-
Travel	8,000	4,788	-
Advertising	500	603	-
Office equipment	-	1,388	-
Space costs	5,200	1,052	-
Audit	4,000	1,522	-
	<u>238,239</u>	<u>68,713</u>	<u>-</u>
Total Operating Costs			
RELATED COSTS			
Professional services	2,000	63	-
Insurance	1,400	325	-
Other	43,016	13,338	-
	<u>46,416</u>	<u>13,726</u>	<u>-</u>
Total Related Costs			
Total	<u>\$ 284,655</u>	<u>\$ 82,439</u>	<u>\$ -</u>

NOTE: The Community Services Block Grant Program contract period is from January 1, 2010 through December 31, 2011. The expenditures above are for the period January 1, 2010 through June 30, 2010.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
COMMUNITY SERVICES BLOCK GRANT #C000037157
YEAR ENDED JUNE 30, 2010

	<u>Approved Budget</u>	<u>Contract Period Expenditures</u>	<u>Questioned Costs</u>
BUDGET CATEGORY			
OPERATING COSTS			
Salaries and fringes	\$ 212,014	\$ 119,418	\$ -
Consumable supplies	1,400	241	-
Travel	9,775	4,301	-
Advertising	800	511	-
Space costs	5,396	3,262	-
Audit	6,500	1,919	-
	<u>235,885</u>	<u>129,652</u>	<u>-</u>
RELATED COSTS			
Professional services	1,800	2,013	-
Insurance	1,400	870	-
Other	45,570	25,328	-
	<u>48,770</u>	<u>28,211</u>	<u>-</u>
Total Related Costs			
	<u>\$ 284,655</u>	<u>\$ 157,863</u>	<u>\$ -</u>
Total			

NOTE: The Community Services Block Grant Program contract period is from January 1, 2009 through December 31, 2010. The expenditures above are for the period July 1, 2009 through June 30, 2010. The budget shown is for the entire contract period. The expenditures above includes \$41 of interest income.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
COMMUNITY SERVICES BLOCK GRANT ARRA #C000046272
YEAR ENDED JUNE 30, 2010

	<u>Approved Budget</u>	<u>Contract Period Expenditures</u>	<u>Questioned Costs</u>
BUDGET CATEGORY			
OPERATING COSTS			
Salaries and fringes	\$ 184,197	\$ 123,283	\$ -
Consumable supplies	4,979	4,078	-
Travel	4,347	3,941	-
Advertising	820	1,176	-
Office equipment	3,000	3,085	-
Space costs	6,851	5,391	-
Audit	959	883	-
	<hr/>	<hr/>	<hr/>
Total Operating Costs	205,153	141,837	-
RELATED COSTS			
Professional services	23,500	21,794	-
Insurance	1,352	1,195	-
Other	219,659	54,519	-
	<hr/>	<hr/>	<hr/>
Total Related Costs	244,511	77,508	-
	<hr/>	<hr/>	<hr/>
Total	\$ 449,664	\$ 219,345	\$ -

NOTE: The Community Services Block Grant ARRA Program contract period is from July 1, 2009 through September 30, 2010. The expenditures above are for the period July 1, 2009 through June 30, 2010.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
WEATHERIZATION CONTRACT #C000036331 (LIHEAP)
YEAR ENDED JUNE 30, 2010

	<u>Final Approved Budget</u>	<u>Current Fiscal Period Expenditures</u>	<u>Questioned Cost</u>
BUDGET CATEGORY			
I. ADMINISTRATION			
a. Personnel	\$ 8,485	\$ -	\$ -
b. Operating/supplies	12,862	-	-
c. Office equipment	140	-	-
	<hr/>	<hr/>	<hr/>
Total Administration	21,487	-	-
	1,428	-	-
II. FINANCIAL AUDIT			
III. DIRECT SERVICES			
a. Program support	84,702	19,501	-
b. Labor	38,300	22,000	-
c. Materials	46,489	25,626	-
d. Health and safety	234,520	36,788	-
	<hr/>	<hr/>	<hr/>
Total Direct Services	404,011	103,915	-
	<hr/>	<hr/>	<hr/>
IV. LIABILITY INSURANCE	1,218	-	-
	<hr/>	<hr/>	<hr/>
Total	<u>\$ 428,144</u>	<u>\$ 103,915</u>	<u>\$ -</u>

NOTE: The contract period for the Low Income Home Energy Assistance Program is July 1, 2008 through September 30, 2009. The expenditures above are for the period July 1, 2009 through September 30, 2009. The budget shown is for the entire contract period. The expenditures above includes \$35 of interest income and deferred interest.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
WEATHERIZATION CONTRACT #C000045587 (LIHEAP)
YEAR ENDED JUNE 30, 2010

	<u>Final Approved Budget</u>	<u>Current Fiscal Period Expenditures</u>	<u>Questioned Cost</u>
BUDGET CATEGORY			
I. ADMINISTRATION			
a. Personnel	\$ 6,179	\$ 1,888	\$ -
b. Operating/supplies	6,766	4,677	-
c. Office equipment	102	-	-
Total Administration	<u>13,047</u>	<u>6,565</u>	<u>-</u>
II. FINANCIAL AUDIT	714	-	-
III. DIRECT SERVICES			
a. Program support	96,890	-	-
b. Labor	17,612	-	-
c. Materials	25,500	-	-
d. Vehicle purchase	-	-	-
e. Health and safety	22,558	-	-
f. Crisis	76,088	169,705	-
Total Direct Services	<u>238,648</u>	<u>169,705</u>	<u>-</u>
IV. LIABILITY INSURANCE	<u>1,218</u>	<u>-</u>	<u>-</u>
Total	<u>\$ 253,627</u>	<u>\$ 176,270</u>	<u>\$ -</u>

NOTE: The contract period for the Low Income Home Energy Assistance Program is July 1, 2009 through September 30, 2010. The expenditures above are for the period July 1, 2009 through June 30, 2010. The budget shown is for the entire contract period.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
WEATHERIZATION CONTRACT #C000045587 (DOE)
YEAR ENDED JUNE 30, 2010

	<u>Final Approved Budget</u>	<u>Contract Period Expenditures</u>	<u>Questioned Cost</u>
BUDGET CATEGORY			
I. ADMINISTRATION			
a. Personnel	\$ 6,578	\$ 8,274	\$ -
b. Operating/supplies	9,345	7,728	-
c. Office equipment	79	-	-
	<hr/>	<hr/>	<hr/>
Total Administration	16,002	16,002	-
II. FINANCIAL AUDIT	714	714	-
III. DIRECT SERVICES			
a. Program support	122,645	86,236	-
b. Labor	42,831	28,820	-
c. Materials	52,824	39,819	-
d. Vehicle/Major Equipment	-	15,935	-
e. Health and safety	35,376	82,866	-
	<hr/>	<hr/>	<hr/>
Total Direct Services	253,676	253,676	-
IV. LIABILITY INSURANCE	812	577	-
V. TRAINING/TECH. ASST.	<hr/>	<hr/>	<hr/>
	12,559	12,559	-
	<hr/>	<hr/>	<hr/>
Total	<u>\$ 283,763</u>	<u>\$ 283,528</u>	<u>\$ -</u>

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT
WEATHERIZATION ARRA CONTRACT #C000046254
YEAR ENDED JUNE 30, 2010

BUDGET CATEGORY	<u>Final Approved Budget</u>	<u>Contract Period Expenditures</u>	<u>Questioned Cost</u>
I. ADMINISTRATION			
a. Personnel	\$ 43,011	\$ 23,891	\$ -
b. Operating/supplies	113,089	31,578	-
c. Office equipment	3,160	-	-
	<hr/>	<hr/>	<hr/>
Total Administration	159,260	55,469	-
	6,873	5,157	-
II. FINANCIAL AUDIT			
III. DIRECT SERVICES			
a. Program support	527,399	179,004	-
b. Labor	756,726	80,244	-
c. Materials	606,957	114,171	-
d. Vehicle/Major Equipment	25,000	21,791	-
e. Health and safety	448,099	183,916	-
	<hr/>	<hr/>	<hr/>
Total Direct Services	2,364,181	579,126	-
	9,674	4,567	-
IV. LIABILITY INSURANCE			
	<hr/>	<hr/>	<hr/>
V. TRAINING/TECH. ASST.	22,089	9,317	-
	<hr/>	<hr/>	<hr/>
Total	<u>\$ 2,562,077</u>	<u>\$ 653,636</u>	<u>\$ -</u>

NOTE: The contract period for the Weatherization ARRA Program is September 15, 2009 through March 31, 2012. The expenditures above are for the period September 15, 2009 through June 30, 2010. The budget shown is for the entire contract period.

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
DEPARTMENT OF EDUCATION - ADULT EDUCATION PROGRAMS
CONTRACT #059-10-0022 AND #41-10-0021
YEAR ENDED JUNE 30, 2010

	Adult Education Programs	
	Adult Literacy Programs	
	Act 143	Section 231
	<u>#059-10-0022</u>	<u>#041-10-0021</u>
REVENUE		
Grant income	\$ 97,531	\$ 45,120
 EXPENSES		
Salaries	55,461	28,608
Benefits	13,456	8,411
Professional and technical services	287	129
Purchased property services	13,755	1,385
Other purchased services	14,032	6,401
Supplies	540	186
	97,531	45,120
Due to Funding Source	\$ -	\$ -

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
HOMELESSNESS PREVENTION AND RAPID RE-HOUSING PROGRAM
CONTRACT #C000046139
YEAR ENDED JUNE 30, 2010

	<u>Budget</u>	<u>Actual</u>
REVENUE		
Grant income	\$ <u>187,861</u>	\$ <u>19,832</u>
 EXPENSES		
Financial Assistance	98,627	18,526
Housing Relocation and Stabilization Services	80,217	14,920
Data Collection and Evaluation	4,320	4,320
Administration	4,697	1,922
	<u>187,861</u>	<u>39,688</u>
 Due to (from) Funding Source	<u>\$ -</u>	<u>\$ (19,856)</u>

NOTE: The program contract period is from September 17, 2009 through August 12, 2012. The expenditures above are for the period September 17, 2009 through June 30, 2010.

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
DEPARTMENT OF EDUCATION - NEW CHOICES/CAREER DEVELOPMENT
CONTRACT #282-09-002
YEAR ENDED JUNE 30, 2010

REVENUE	\$ 47,000
Grant income	
EXPENSES	29,490
Salaries	6,517
Benefits	1,138
Travel	861
Communications	5,317
Occupancy	1,201
Office Supplies	719
Testing and Instruction Materials	957
Outreach/Marketing	800
Other Supportive Services	
	<hr/>
	47,000
	<hr/>
Due to Funding Source	<u>\$ -</u>

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
RETIRED AND SENIOR VOLUNTEER PROGRAM
CONTRACT #10SRAPA010
YEAR ENDED JUNE 30, 2010

REVENUE		
Grant income		\$ 19,330
VOLUNTEER SUPPORT EXPENSES		
Salaries and wages	\$ 9,679	
Fringe benefits	1,920	
Travel	3,737	
Supplies	193	
Other volunteer support costs	3,023	

Total Volunteer Support Expenses		<u>18,552</u>
VOLUNTEER COSTS		
Volunteer recognition	552	
Recruitment	226	

Total Volunteer Costs		<u>778</u>
Total Program		<u>19,330</u>
Due to Funding Source		<u>\$ -</u>

NOTE: The program contract period is from April 1, 2010 through March 31, 2013. The expenditures above are for the period April 1, 2010 through June 30, 2010. 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, 2010

REVENUE

Grant income	\$ 55,006
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VOLUNTEER SUPPORT EXPENSES

Salaries and wages	\$27,386	
Fringe benefits	4,768	
Travel	4,478	
Supplies	3,682	
Contractual and consultant services	215	
Other volunteer support costs	8,130	
Total Volunteer Support Expenses		48,659

VOLUNTEER COSTS

Insurance	2,592	
Volunteer recognition	3,472	
Recruitment	283	
Total Volunteer Costs		6,347
Total Program		55,006
Due to Funding Source		\$ -

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

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
FOOD AND SHELTER PROGRAMS
PENNSYLVANIA DEPARTMENT OF AGRICULTURE
YEAR ENDED JUNE 30, 2010

	Pennsylvania Department of Agriculture	
	#445037	#445054
REVENUE		
Grants	\$ 62,894	\$ 80,885
Interest	68	60
	62,962	80,945
EXPENSES		
Administrative expenses	4,236	6,462
Food assistance	58,726	74,483
	62,962	80,945
Due to Funding Source	-	-
Deferred	\$ -	\$ -

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
FOOD AND SHELTER PROGRAMS
FEDERAL EMERGENCY MANAGEMENT AGENCY
YEAR ENDED JUNE 30, 2010

	Federal Emergency Management Agency			
	Clarion		Jefferson	
	<u>#27-7218-00</u>	<u>#28-7218-00</u>	<u>#27-7260-00</u>	<u>#28-7260-00</u>
REVENUE				
Grants	\$ 1,240	\$ 11,398	\$ -	\$ 12,363
Interest	27	-	-	-
	<u>1,267</u>	<u>11,398</u>	<u>-</u>	<u>12,363</u>
EXPENSES				
Administrative expenses	-	346	-	439
Shelter assistance	643	7,971	-	9,736
Utility assistance	624	3,081	-	2,188
Food assistance	-	-	-	-
	<u>1,267</u>	<u>11,398</u>	<u>-</u>	<u>12,363</u>
Due to Funding Source	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

NOTE: The FEMA Program contract #27-7218-00 period is from October 1, 2008 through September 30, 2009, the above expenditure are shown for the period July 1, 2009 through September 30, 2009. The FEMA Program contract #28-7218-00 period is from October 1, 2009 through October 31, 2010, the above expenditure are shown for the period October 1, 2009 through June 30, 2010. The FEMA Program contract #27-7260-00 period is from November 1, 2008 through October 31, 2009. This grant was fully expended during Community Action, Inc.'s prior fiscal year. The FEMA Program contract #28-7260-00 period is from October 1, 2009 through October 31, 2010, the above expenditure are shown for the period October 1, 2009 through June 30, 2010.

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
FOOD AND SHELTER PROGRAMS
FEDERAL EMERGENCY MANAGEMENT AGENCY - ARRA
YEAR ENDED JUNE 30, 2010

	Federal Emergency Management Agency	
	Jefferson	Clarion
	<u>#AR-7260-00</u>	<u>#AR-7218-00</u>
REVENUE		
Grants	\$ 1,873	\$ 21
Interest	-	1
	1,873	22
 EXPENSES		
Administrative expenses	26	5
Shelter assistance	1,200	17
Utility assistance	647	-
Food assistance	-	-
	1,873	22
 Due to Funding Source	-	-
 Deferred	\$ -	\$ -

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

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
MEDICAL ASSISTANCE TRANSPORTATION PROGRAM
CONTRACT # SAP 159000
YEAR ENDED JUNE 30, 2010

	<u>Reported</u>	<u>Actual</u>
SERVICE DATA		
Expenditures:		
Group I clients	\$ 1,422,954	\$ 1,422,954
Group II clients	89,972	89,972
	<hr/>	<hr/>
Total Expenditures	<u>1,512,926</u>	<u>1,512,926</u>
Summary of Trips:		
Total trips	74,325	74,325
Total clients	1,447	1,447
	<hr/>	<hr/>
Total Passenger Trips	<u>75,772</u>	<u>75,772</u>
ALLOCATION DATA		
Revenues:		
Department of Public Welfare	1,512,926	1,512,926
Interest income	-	-
	<hr/>	<hr/>
Total Revenues	<u>1,512,926</u>	<u>1,512,926</u>
Funds Expended:		
Operating costs	1,278,750	1,278,750
Administrative costs	234,176	234,176
	<hr/>	<hr/>
Total Funds Expended	<u>1,512,926</u>	<u>1,512,926</u>
Excess Revenues over Expenditures	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
HUMAN SERVICES DEVELOPMENT FUND
YEAR ENDED JUNE 30, 2010

	<u>Budget</u>	<u>Actual</u>
REVENUE		
Pennsylvania Department of Public Welfare	<u>\$ 5,995</u>	<u>\$ 5,995</u>
 EXPENDITURES		
Categorical:		
Homeless assistance	<u>5,995</u>	<u>5,995</u>
Total Expenditures	<u>5,995</u>	<u>5,995</u>
Excess of Revenue over Expenditures	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
HOMELESS ASSISTANCE PROGRAM
CONTRACT # SAP 159000
YEAR ENDED JUNE 30, 2010

I. SOURCES OF FUNDING

DPW allocation	\$ 36,556
Interest earned	11
	36,567
Total HAP Funding	36,567

II. EXPENSES

	Case Management	Rental Assistance	Total
On behalf of clients	\$ -	\$ 8,300	8,300
Personnel	12,128	10,730	22,858
Operating	1,625	1,438	3,063
	\$ 13,753	\$ 20,468	34,221
Subtotal			2,346
County Administration			36,567
Total HAP Expenses			36,567
Total Unexpended Funds			\$ -

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
SUPPORTIVE HOUSING PROGRAM
CONTRACT #PA0320B3E020801
YEAR ENDED JUNE 30, 2010

	<u>Budget</u>	<u>Actual</u>
REVENUE		
Grant income	\$ <u>67,165</u>	\$ <u>53,620</u>
 EXPENSES		
Administration	3,185	3,185
Leasing	7,026	6,290
Direct operating	16,667	12,842
Supportive services	40,287	31,303
	<u>67,165</u>	<u>53,620</u>
Due to Funding Source	<u>\$ -</u>	<u>\$ -</u>

NOTE: The Supportive Housing Program #PA0320B3E020801 contract period is September 1, 2009 through August 31, 2010. The expenditures above are for the period September 1, 2009 through June 30, 2010. The budget is for the entire contract period 2009 - 2010.

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
SUPPORTIVE HOUSING PROGRAM
CONTRACT #PA28B602004
YEAR ENDED JUNE 30, 2010

	<u>Budget</u>	<u>Actual</u>
REVENUE		
Grant income	\$ 133,790	\$ 7,466
 EXPENSES		
Administration	6,371	-
Leasing	13,512	932
Direct operating	30,333	2,051
Supportive services	83,574	4,483
	133,790	7,466
Due to Funding Source	\$ -	\$ -

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

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
HOUSING FOR HOMELESS AND DISABLED PERSONS PROGRAM
CONTRACT #PA28B602010
YEAR ENDED JUNE 30, 2010

	<u>Budget</u>	<u>Actual</u>
REVENUE		
Grant income	\$ 168,617	\$ 31,097
 EXPENSES		
Administration	8,029	-
Leasing	112,920	20,487
Supportive services	47,668	10,610
	168,617	31,097
 Due to Funding Source	 \$ -	 \$ -

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

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUE AND EXPENSES
HOUSING FOR HOMELESS AND DISABLED PERSONS PROGRAM
CONTRACT #PA0310B3E020801
YEAR ENDED JUNE 30, 2010

	<u>Budget</u>	<u>Actual</u>
REVENUE		
Grant income	\$ <u>86,567</u>	\$ <u>47,383</u>
 EXPENSES		
Administration	4,015	3,049
Leasing	58,718	31,818
Supportive services	23,834	12,516
	<u>86,567</u>	<u>47,383</u>
Due to Funding Source	<u>\$ -</u>	<u>\$ -</u>

NOTE: The Housing for Homeless & Disabled Persons Program #PA0310B3E020801 contract period is December 1, 2009 through November 30, 2010. The expenditures above are for the period December 1, 2009 through June 30, 2010. The budget is for the entire contract period 2009 - 2010.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF PUBLIC WELFARE
EARLY CARE AND EDUCATION GRANT
YEAR ENDED JUNE 30, 2010

	<u>Budget</u>	<u>Actual</u>	<u>YTD % Expended</u>
PERSONNEL			
Salaries and wages	\$ 33,808	\$ 34,072	101%
Fringe benefits	8,698	8,284	95%
	<u>42,506</u>	<u>42,356</u>	<u>100%</u>
OPERATING			
Occupancy	1,000	881	88%
Telephone	900	802	89%
Advertising	2,135	2,098	98%
Printing	2,700	2,389	88%
Postage	300	306	102%
Supplies	8,944	9,208	103%
Equipment	940	940	100%
Travel	3,500	4,005	114%
Training	600	526	88%
Audit	200	191	96%
Insurance/bond	225	247	110%
Computer support	1,050	1,116	106%
	<u>22,494</u>	<u>22,709</u>	<u>101%</u>
Total Operating	<u>22,494</u>	<u>22,709</u>	<u>101%</u>
Totals	<u>\$ 65,000</u>	<u>\$ 65,065</u>	<u>100%</u>

NOTE: The actual expenditures above include the use of \$65 of interest income.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF PUBLIC WELFARE
ECE TRANSITION PLANNING GRANT 08/09
YEAR ENDED JUNE 30, 2010

	<u>Budget</u>	<u>Actual</u>	<u>YTD % Expended</u>
PERSONNEL			
Salaries and wages	\$ 10,965	\$ 8,082	74%
Fringe benefits	2,010	1,927	96%
	<u>12,975</u>	<u>10,009</u>	<u>77%</u>
OPERATING			
Occupancy	300	228	76%
Telephone	260	204	78%
Printing	957	333	35%
Postage	135	15	11%
Supplies	1,455	1,305	90%
Travel	1,000	627	63%
Audit	28	-	0%
Insurance/bond	90	76	84%
Computer support	300	144	48%
	<u>4,525</u>	<u>2,932</u>	<u>65%</u>
Total Operating	<u>4,525</u>	<u>2,932</u>	<u>65%</u>
Totals	<u>\$ 17,500</u>	<u>\$ 12,941</u>	<u>74%</u>

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

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF PUBLIC WELFARE
CHILDREN'S TRUST FUND 08/09
YEAR ENDED JUNE 30, 2010

	<u>Budget</u>	<u>Actual</u>
PERSONNEL		
Salaries and wages	\$ 3,437	\$ 1,990
Fringe benefits	1,187	585
	<u>4,624</u>	<u>2,575</u>
 OPERATING		
Occupancy	344	86
Communications	429	131
Transportation	351	157
Training	200	250
Program Supplies	1,291	768
Fiscal Services	1,581	401
Insurance	68	28
Audit	100	-
	<u>4,364</u>	<u>1,821</u>
Total Operating	<u>4,364</u>	<u>1,821</u>
 Totals	<u>\$ 8,988</u>	<u>\$ 4,396</u>

NOTE: The Children's Trust Fund grant contract period is November 1, 2007 through October 31, 2010. The expenditures above are for the period July 1, 2009 through October 31, 2009. The budget is for year one of the grant, November 1, 2008 through October 31, 2009. The expenditures above include \$5 of interest income.

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF PUBLIC WELFARE
CHILDREN'S TRUST FUND 09/10
YEAR ENDED JUNE 30, 2010

	<u>Budget</u>	<u>Actual</u>
PERSONNEL		
Salaries and wages	\$ 3,504	\$ 2,959
Fringe benefits	1,200	936
	<u>4,704</u>	<u>3,895</u>
 OPERATING		
Occupancy	344	87
Communications	430	155
Transportation	712	429
Training	500	167
Program Supplies	630	266
Fiscal Services	1,609	1,068
Insurance	68	24
Audit	100	38
	<u>4,393</u>	<u>2,234</u>
Total Operating		
	<u>4,393</u>	<u>2,234</u>
Totals	<u>\$ 9,097</u>	<u>\$ 6,129</u>

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

COMMUNITY ACTION, INC.
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS WITH
FUNDING RECONCILIATION FOR CRIME VICTIM ASSISTANCE
SUBGRANT #2008/2009/2010-VF-05-20055 CLEARFIELD
YEAR ENDED JUNE 30, 2010

	<u>Approved Budget</u>	<u>Reported Costs</u>	<u>Total</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
BUDGET CATEGORY					
Personnel	\$ 41,758	\$ 18,166	\$ 18,166	\$ 23,592	\$ -
Employee benefits	11,354	5,911	5,911	5,443	-
Travel	3,620	745	745	2,875	-
Supplies/operating	25,970	9,526	9,526	16,444	-
Other	7,350	3,927	3,927	3,423	-
	<u>\$ 90,052</u>	<u>\$ 38,275</u>	<u>\$ 38,275</u>	<u>\$ 51,777</u>	<u>\$ -</u>

Note: The Crime Victim Assistance Subgrant - Clearfield contract period is from July 1, 2009 through June 30, 2011. The expenditures above are for the period July 1, 2009 through June 30, 2010. The budget is for the entire contract period.

COMMUNITY ACTION, INC.
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS WITH
FUNDING RECONCILIATION FOR CRIME VICTIM ASSISTANCE
SUBGRANT #2008/2009/2010-VF-05-20054 JEFFERSON
YEAR ENDED JUNE 30, 2010

	<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	\$ 31,090	\$ 14,212	\$ 14,212	\$ 16,878	\$ -
Employee benefits	9,442	4,809	4,809	4,633	-
Travel	1,320	136	136	1,184	-
Supplies/operating	13,708	5,821	5,821	7,887	-
Other	5,040	2,786	2,786	2,254	-
	<u>\$ 60,600</u>	<u>\$ 27,764</u>	<u>\$ 27,764</u>	<u>\$ 32,836</u>	<u>\$ -</u>

Note: The Crime Victim Assistance Subgrant - Jefferson contract period is from July 1, 2009 through June 30, 2011. The expenditures above are for the period July 1, 2009 through June 30, 2010. The budget is for the entire contract period.

COMMUNITY ACTION, INC.
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
TITLE XX PCADV CONTRACT #5233
YEAR ENDED JUNE 30, 2010

BUDGET CATEGORY	Approved Budget	Reported Costs	Allowable Costs Per Audit		
			Total	(Over) Under Budget	Questioned Costs
<u>TITLE XX</u>					
Personnel:					
Salaries	\$ 10,315	\$ 10,315	\$ 10,315	\$ -	\$ -
Total Personnel	<u>10,315</u>	<u>10,315</u>	<u>10,315</u>	<u>-</u>	<u>-</u>
Operations:					
Equipment	2,230	2,453	2,453	(223)	-
Equipment maintenance	168	181	181	(13)	-
Food	90	90	90	-	-
Maintenance	2,000	2,200	2,200	(200)	-
Printing	696	260	260	436	-
Staff Development	780	780	780	-	-
Total Operations	<u>5,964</u>	<u>5,964</u>	<u>5,964</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, 2010

BUDGET CATEGORY	Allowable Costs Per Audit				
	Approved Budget	Reported Costs	Total	(Over) Under Budget	Questioned Costs
<u>ACT 44</u>					
Personnel:					
Salaries	\$ 121,851	\$ 121,851	\$ 121,851	\$ -	\$ -
Benefits	30,364	30,364	30,364	-	-
Total Personnel	<u>152,215</u>	<u>152,215</u>	<u>152,215</u>	<u>-</u>	<u>-</u>
Operations:					
Advertising	217	217	217	-	-
Equipment	3,408	3,185	3,185	223	-
Food	600	386	386	214	-
Maintenance	250	39	39	211	-
Contracted Services	10,382	9,293	9,293	1,089	-
Rent	8,100	8,910	8,910	(810)	-
Supplies	682	682	682	-	-
Telephone	6,400	7,040	7,040	(640)	-
Travel	9,000	9,287	9,287	(287)	-
Total Operations	<u>39,039</u>	<u>39,039</u>	<u>39,039</u>	<u>-</u>	<u>-</u>
Program Totals	<u>\$ 191,254</u>	<u>\$ 191,254</u>	<u>\$ 191,254</u>	<u>\$ -</u>	<u>\$ -</u>

COMMUNITY ACTION, INC.
SCHEDULE OF BUDGETED, REPORTED AND ALLOWABLE COSTS
FVPS PCADV CONTRACT #5233
YEAR ENDED JUNE 30, 2010

BUDGET CATEGORY	<u>Allowable Costs Per Audit</u>				
	<u>Approved Budget</u>	<u>Reported Costs</u>	<u>Total</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
<u>FVPS</u>					
Personnel:					
Salaries	\$ 72,144	\$ 72,144	\$ 72,144	\$ -	\$ -
Benefits	20,974	20,974	20,974	-	-
Total personnel	<u>93,118</u>	<u>93,118</u>	<u>93,118</u>	<u>-</u>	<u>-</u>
Operations:					
Advertising	44	44	44	-	-
Equipment Maintenance	100	91	91	9	-
Insurance	3,164	2,527	2,527	637	-
Postage	500	522	522	(22)	-
Supplies	5,451	5,664	5,664	(213)	-
Utilities	5,300	5,711	5,711	(411)	-
Total operations	<u>14,559</u>	<u>14,559</u>	<u>14,559</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, 2010

BUDGET CATEGORY	<u>Approved Budget</u>	<u>Reported Costs</u>	<u>Allowable Costs Per Audit</u>		
			<u>Total</u>	<u>(Over) Under Budget</u>	<u>Questioned Costs</u>
<u>TANF RELOCATION</u>					
Operations relocation expense	\$ 16,356	\$ 16,356	\$ 16,356	\$ -	\$ -
Program totals	<u>\$ 16,356</u>	<u>\$ 16,356</u>	<u>\$ 16,356</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, 2010

	Allowable Costs Per Audit				
Approved Budget	Reported Costs	Total	(Over) Under Budget	Questioned Costs	
BUDGET CATEGORIES					
Title XX					
Personnel	\$ 10,315	\$ 10,315	\$ 10,315	\$ -	\$ -
Operations	5,964	5,964	5,964	-	-
Act 44					
Personnel	152,215	152,215	152,215	-	-
Operations	39,039	39,039	39,039	-	-
FVPS					
Personnel	93,118	93,118	93,118	-	-
Operations	14,559	14,559	14,559	-	-
TANF RELOCATION					
Operations	16,356	16,356	16,356	-	-
	<u>\$ 331,566</u>	<u>\$ 331,566</u>	<u>\$ 331,566</u>	<u>\$ -</u>	<u>\$ -</u>
FUNDING RECONCILIATION					
Approved contract received as of June 30, 2010			\$ 271,190		
Approved contract receivable at June 30, 2010			60,376		
			\$ 331,566		
Allowable costs:					
Approved			331,566		
Questioned			-		
			\$ 331,566		
Due to (from) PCADV					<u>\$ -</u>

COMMUNITY ACTION, INC.
SCHEDULE OF REVENUES
PCADV CONTRACT #5233
YEAR ENDED JUNE 30, 2010

Received during:		
July	\$ -	
August	-	
September	27,349	
October	54,698	
November	-	
December	49,992	
January	27,297	
February	27,297	
March	27,297	
April	28,630	
May	28,630	
June	<u>-</u>	\$271,190
Receivable at June 30:		
July	23,173	
October	<u>37,203</u>	<u>60,376</u>
 Total		 <u>\$331,566</u>

COMMUNITY ACTION, INC.
BUDGET COMPARISON STATEMENT
DEPARTMENT OF PUBLIC WELFARE
WORK READY PROGRAM #4100044838
YEAR ENDED JUNE 30, 2010

	<u>Approved Budget</u>	<u>Contract Period Expenditures</u>	<u>Questioned Cost</u>
ADMINISTRATION			
Personnel	\$ 8,395	\$ 6,184	\$ -
Operating Expenses	6,939	9,150	-
	<hr/>	<hr/>	<hr/>
Total Administration	<u>15,334</u>	<u>15,334</u>	<u>-</u>
 PROGRAM COSTS			
Personnel	104,485	97,896	-
Equipment and Supplies	1,100	1,543	-
Operating Expenses	19,331	15,094	-
Other Expenses	6,500	2,677	-
	<hr/>	<hr/>	<hr/>
Total Program Costs	<u>131,416</u>	<u>117,210</u>	<u>-</u>
 SUPPORT SERVICES	6,592	13,793	-
WORK EXPERIENCE WAGES	2,796	1,073	-
WC/UC/FICA FOR PAID WORK EXPERIENCE	783	88	-
SUBSIDIZED WORK WAGES	2,535	-	-
SPECIAL ALLOWANCES	1,859	188	-
	<hr/>	<hr/>	<hr/>
	<u>\$ 161,315</u>	<u>\$ 147,686</u>	<u>\$ -</u>

COMMUNITY ACTION, INC.
RECAP FOR THE FISCAL YEAR
DEPARTMENT OF PUBLIC WELFARE
JEFFERSON AND CLARION COUNTY CHILD CARE INFORMATION SERVICES
CONTRACT # DC09 169208
YEAR ENDED JUNE 30, 2010

	<u>Low Income</u>		<u>Former TANF</u>		<u>TANF</u>		<u>Total</u>
	<u>Admin/FSS</u>	<u>Service</u>	<u>Admin/FSS</u>	<u>Service</u>	<u>Admin/FSS</u>	<u>Service</u>	
REVENUE							
DPW Funds	\$ 218,192	\$ 1,222,783	\$ 25,568	\$ 242,109	\$ 55,839	\$ 224,419	\$ 1,988,910
Interest	-	130	-	23	-	27	180
Audit Adjustments	-	-	-	-	-	-	-
Penalties	-	-	-	-	-	-	-
Total Revenue	<u>218,192</u>	<u>1,222,913</u>	<u>25,568</u>	<u>242,132</u>	<u>55,839</u>	<u>224,446</u>	<u>1,989,090</u>
EXPENDITURES							
Final report totals	197,954	1,221,108	23,848	238,328	54,574	218,810	1,954,622
Total Expenditures	<u>197,954</u>	<u>1,221,108</u>	<u>23,848</u>	<u>238,328</u>	<u>54,574</u>	<u>218,810</u>	<u>1,954,622</u>
Total Due DPW	<u>\$ 20,238</u>	<u>\$ 1,805</u>	<u>\$ 1,720</u>	<u>\$ 3,804</u>	<u>\$ 1,265</u>	<u>\$ 5,636</u>	<u>\$ 34,468</u>

COMMUNITY ACTION, INC.
ADMINISTRATION BUDGET REPORT
DEPARTMENT OF PUBLIC WELFARE
JEFFERSON AND CLARION COUNTY CHILD DAY CARE - LOW INCOME
CONTRACT #DC09 169208
YEAR ENDED JUNE 30, 2010

	<u>Budget</u>	<u>Actual</u>	<u>YTD % Expended</u>
PERSONNEL			
Salaries and wages	\$ 120,487	\$ 114,154	95%
Fringe benefits	36,210	33,702	93%
Total Personnel	<u>156,697</u>	<u>147,856</u>	<u>94%</u>
OPERATIONS			
Occupancy	6,195	6,195	100%
Communications:			
Telephone	5,180	4,398	85%
Advertising	2,220	1,619	73%
Printing	74	32	
Postage	5,920	5,695	96%
Total Communications	<u>13,394</u>	<u>11,744</u>	<u>88%</u>
Supplies	4,555	2,018	44%
Small Equipment	881	880	100%
Travel	2,590	1,389	54%
Training	149	149	100%
Audit	4,881	4,880	100%
Other:			
Insurance	1,628	1,190	73%
Interest	530	529	100%
Maintenance	740	628	85%
Other	18,552	16,860	91%
Technical Support	7,400	3,636	49%
Total Other	<u>28,850</u>	<u>22,843</u>	<u>79%</u>
Total Operations	<u>61,495</u>	<u>50,098</u>	<u>81%</u>
Totals	<u>\$ 218,192</u>	<u>\$ 197,954</u>	<u>91%</u>

COMMUNITY ACTION, INC.
ADMINISTRATION BUDGET REPORT
DEPARTMENT OF PUBLIC WELFARE
JEFFERSON AND CLARION COUNTY CHILD DAY CARE - FORMER TANF
CONTRACT #DC09 169208
YEAR ENDED JUNE 30, 2010

	<u>Budget</u>	<u>Actual</u>	<u>YTD % Expended</u>
PERSONNEL			
Salaries and wages	\$ 13,409	\$ 12,886	96%
Fringe benefits	3,800	3,773	99%
Total Personnel	<u>17,209</u>	<u>16,659</u>	<u>97%</u>
OPERATIONS			
Occupancy	1,331	1,331	100%
Communications:			
Telephone	560	521	93%
Advertising	240	175	73%
Printing	8	1	
Postage	640	616	96%
Total Communications	<u>1,448</u>	<u>1,313</u>	<u>91%</u>
Supplies	492	485	99%
Small Equipment	40	-	0%
Travel	280	150	54%
Audit	840	528	63%
Other:			
Insurance	176	146	83%
Interest	232	231	100%
Maintenance	80	67	84%
Other	2,640	2,511	95%
Technical Support	800	427	53%
Total Other	<u>3,928</u>	<u>3,382</u>	<u>86%</u>
Total Operations	<u>8,359</u>	<u>7,189</u>	<u>86%</u>
Totals	<u>\$ 25,568</u>	<u>\$ 23,848</u>	<u>93%</u>

COMMUNITY ACTION, INC.
ADMINISTRATION BUDGET REPORT
DEPARTMENT OF PUBLIC WELFARE
JEFFERSON AND CLARION COUNTY CHILD DAY CARE - TANF
CONTRACT #DC09 169208
YEAR ENDED JUNE 30, 2010

	<u>Budget</u>	<u>Actual</u>	<u>YTD % Expended</u>
PERSONNEL			
Salaries and wages	\$ 30,693	\$ 30,324	99%
Fringe benefits	8,549	8,549	100%
Total Personnel	<u>39,242</u>	<u>38,873</u>	<u>99%</u>
OPERATIONS			
Occupancy	5,474	4,594	84%
Communications:			
Telephone	1,260	1,115	88%
Advertising	540	396	73%
Printing	18	12	
Postage	1,440	1,385	96%
Total Communications	<u>3,258</u>	<u>2,908</u>	<u>89%</u>
Supplies	1,108	1,021	92%
Small Equipment	90	-	0%
Travel	630	337	53%
Audit	1,890	1,187	63%
Other:			
Insurance	396	295	74%
Maintenance	180	152	84%
Other	5,940	4,262	72%
Technical Support	1,800	945	53%
Total Other	<u>8,316</u>	<u>5,654</u>	<u>68%</u>
Total Operations	<u>20,766</u>	<u>15,701</u>	<u>76%</u>
Totals	<u>\$ 60,008</u>	<u>\$ 54,574</u>	<u>91%</u>



Budgets

Administration/Family Support Services Budget Summary

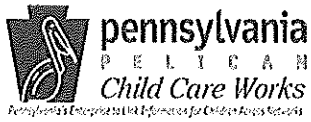
Fiscal Year
FY 2009-10

Agency
Commonwealth

Administration/Family Support Services Allocation Information

Office FY

CCIS	County	Funding Source	Admin/Fam Sup Svcs Allocation	Expenditures YTD
Clarion/Jefferson	Clarion	<u>Low Income - Fund A</u>	\$218,192.00	\$197,954.27
		<u>Former TANF - Fund C</u>	\$25,568.00	\$23,847.51
		<u>TANF</u>	\$60,008.00	\$54,573.51
		<u>General Assistance/Work Support 2</u>	\$0.00	\$0.00
	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



RE417-Payment Recap Report

CCIS: Clarion/Jefferson

Funding Fiscal Year: 2009-10

Provider: ALL

	Expenditures	Overpayments	Care Check	Total
Clarion/Jefferson				
Clarion				
Low Income (Fund A) - Regular				
Total Low Income (Fund A) - Regular	\$481,441.91	\$0.00	\$349.20	\$481,092.71
Low Income (Fund A) - Teen Parent				
Total Low Income (Fund A) - Teen Parent	\$6,542.00	\$0.00	\$0.00	\$6,542.00
Former TANF (Fund C) - Regular				
Total Former TANF (Fund C) - Regular	\$83,850.60	\$0.00	\$90.80	\$83,759.80
TANF Training - Regular				
Total TANF Training - Regular	\$19,914.28	\$0.00	\$20.00	\$19,894.28
TANF Work Support - Training - Regular				
Total TANF Work Support - Training - Regular	\$12,934.09	\$0.00	\$0.00	\$12,934.09
TANF Working - Regular				
Total TANF Working - Regular	\$6,534.64	\$0.00	\$44.00	\$6,490.64
TANF Work Support - Working - Regular				
Total TANF Work Support - Working - Regular	\$453.68	\$0.00	\$0.00	\$453.68
TANF State MOE - Regular				
Total TANF State MOE - Regular	\$12,131.21	\$0.00	\$16.00	\$12,115.21
Food Stamps - Regular				
Total Food Stamps - Regular	\$70,031.82	\$0.00	\$40.00	\$69,991.82
Clarion Total	\$693,834.23	\$0.00	\$560.00	\$693,274.23
Jefferson				
Low Income (Fund A) - Regular				
Total Low Income (Fund A) - Regular	\$725,822.03	\$0.00	\$680.00	\$725,142.03
Low Income (Fund A) - Teen Parent				
Total Low Income (Fund A) - Teen Parent	\$8,331.31	\$0.00	\$0.00	\$8,331.31
Former TANF (Fund C) - Regular				
Total Former TANF (Fund C) - Regular	\$154,677.78	\$0.00	\$110.00	\$154,567.78
TANF Training - Regular				
Total TANF Training - Regular	\$29,044.32	\$0.00	\$45.00	\$28,999.32
TANF Work Support - Training - Regular				
Total TANF Work Support - Training - Regular	\$7,215.72	\$0.00	\$0.00	\$7,215.72



RE417-Payment Recap Report

CCIS: Clarion/Jefferson

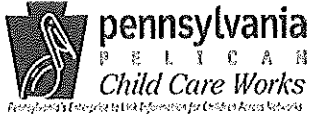
Funding Fiscal Year: 2009-10

Provider: ALL

	Expenditures	Overpayments	Care Check	Total
Clarion/Jefferson				
Jefferson				
TANF Working - Regular				
Total TANF Working - Regular	\$11,921.48	\$0.00	\$15.00	\$11,906.48
TANF Work Support - Working - Regular				
Total TANF Work Support - Working - Regular	\$783.36	\$0.00	\$10.00	\$773.36
TANF State MOE - Regular				
Total TANF State MOE - Regular	\$14,992.74	\$0.00	\$0.00	\$14,992.74
Food Stamps - Regular				
Total Food Stamps - Regular	\$33,043.01	\$0.00	\$0.00	\$33,043.01
Jefferson Total	\$985,831.75	\$0.00	\$860.00	\$984,971.75
Clarion/Jefferson	Total	\$1,679,665.98	\$0.00	\$1,420.00
			0	\$1,678,245.98

Clarion County Funding Source Totals:

Low Income (Fund A)	\$487,983.91	\$0.00	\$349.20	\$487,634.71
Former TANF (Fund C)	\$83,850.60	\$0.00	\$90.80	\$83,759.80
TANF Training	\$19,914.28	\$0.00	\$20.00	\$19,894.28
TANF Work Support - Training	\$12,934.09	\$0.00	\$0.00	\$12,934.09
TANF Working	\$6,534.64	\$0.00	\$44.00	\$6,490.64
TANF Work Support - Working	\$453.68	\$0.00	\$0.00	\$453.68
TANF State MOE	\$12,131.21	\$0.00	\$16.00	\$12,115.21



RE417-Payment Recap Report

CCIS: Clarion/Jefferson

Funding Fiscal Year: 2009-10

Provider: ALL

	Expenditures	Overpayments	Care Check	Total
Food Stamps	\$70,031.82	\$0.00	\$40.00	\$69,991.82
Clarion County Total:	\$693,834.23	\$0.00	\$560.00	\$693,274.23

Jefferson County Funding Source Totals:

Low Income (Fund A)	\$734,153.34	\$0.00	\$680.00	\$733,473.34
Former TANF (Fund C)	\$154,677.78	\$0.00	\$110.00	\$154,567.78
TANF Training	\$29,044.32	\$0.00	\$45.00	\$28,999.32
TANF Work Support - Training	\$7,215.72	\$0.00	\$0.00	\$7,215.72
TANF Working	\$11,921.48	\$0.00	\$15.00	\$11,906.48
TANF Work Support - Working	\$783.36	\$0.00	\$10.00	\$773.36
TANF State MOE	\$14,992.74	\$0.00	\$0.00	\$14,992.74
Food Stamps	\$33,043.01	\$0.00	\$0.00	\$33,043.01
Jefferson County Total:	\$985,831.75	\$0.00	\$860.00	\$984,971.75

CCIS Funding Source Totals:



RE417-Payment Recap Report

CCIS: Clarion/Jefferson

Funding Fiscal Year: 2009-10

Provider: ALL

	Expenditures	Overpayments	Care Check	Total
Low Income (Fund A)	\$1,222,137.25	\$0.00	\$1,029.20	\$1,221,108.05
Former TANF (Fund C)	\$238,528.38	\$0.00	\$200.80	\$238,327.58
TANF Training	\$48,958.60	\$0.00	\$65.00	\$48,893.60
TANF Work Support - Training	\$20,149.81	\$0.00	\$0.00	\$20,149.81
TANF Working	\$18,456.12	\$0.00	\$59.00	\$18,397.12
TANF Work Support - Working	\$1,237.04	\$0.00	\$10.00	\$1,227.04
TANF State MOE	\$27,123.95	\$0.00	\$16.00	\$27,107.95
Food Stamps	\$103,074.83	\$0.00	\$40.00	\$103,034.83
CCIS Grand Total:	\$1,679,665.98	\$0.00	\$1,420.00	\$1,678,245.98

210 Toll Gate Hill Road
Greensburg, PA 15601
Telephone 724-834-2151
FAX: 724-834-5969

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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, 2010, and have issued our report thereon dated December 2, 2010. 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 2, 2010

210 Toll Gate Hill Road
Greensburg, PA 15601
Telephone 724-834-2151
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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, 2010. 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, 2010.

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 2, 2010

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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, 2010, 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	35	Revenue and Expenses
Human Services Development Fund	36	Revenue and Expenses
Homeless Assistance Program	37	Revenue and Expenses
Early Care Education Grant	42	Expenditure Report
ECE Transition Planning Grant	43	Expenditure Report

SARP & COMPANYCERTIFIED PUBLIC ACCOUNTANTS

Children's Trust Fund – 08/09	44	Expenditure Report
Children's Trust Fund – 09/10	45	Expenditure Report
PCADV – Contract # 5233	48	Budgeted, Reported and Allowable Costs – Title XX
	49	Budgeted, Reported and Allowable Costs – Act 44
	50	Budgeted, Reported, and Allowable Costs – FVPS
	51	Budgeted, Reported, and Allowable Costs – TANF Relocation
	53	Schedule of Revenues
Work Ready Program	54	Budget Comparison Statement
Child Care Information Services	55	Recap for the Fiscal Year (Annual)
	56	Administrative Budget Report - Low Income
	57	Administrative Budget Report - Former TANF
	58	Administrative Budget Report - TANF
	59	YTD Administration/Family Support Services Expenditures for Fund A, Fund C, and TANF (screenshot)
	60-63	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 2, 2010

COMMUNITY ACTION, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2010

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>
81.042	Weatherization Assistance for Low-Income Persons
93.568	Low-Income Home Energy Assistance
CSBG Cluster	
93.569	Community Services Block Grant
93.710	ARRA – Community Services Block Grant
CCDF Cluster	
93.596	Child Care Mandatory and Matching Funds of the Child Care and Development Fund
93.575	Child Care and Development Block Grant

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

\$300,000

Auditee qualified as a low-risk auditee?

Yes

COMMUNITY ACTION, INC.
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2010

Section II-Financial Statement Findings

None

Section III-Federal Award Findings and Questioned Costs

None

COMMUNITY ACTION, INC.
POST-AUDIT CONFERENCE
JUNE 30, 2010

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

Date: December 2, 2010

Time: 3:00 p.m.

Place: Community Action, Inc. via. Conference Call


Signature of Auditor


Signature of Director