

**THE COMMUNITY ACTION PROGRAM CORPORATION  
OF WASHINGTON-MORGAN COUNTIES, OHIO  
MARIETTA, OHIO**

**AUDIT REPORT**

**MARCH 31, 2009**

**The Community Action Program Corporation  
of Washington-Morgan Counties, Ohio  
MARCH 31, 2009**

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## INDEPENDENT AUDITORS' REPORT

Board of Directors  
The Community Action Program Corporation  
of Washington-Morgan Counties, Ohio

We have audited the accompanying statement of assets, liabilities, and net assets-modified cash basis of The Community Action Program Corporation of Washington-Morgan Counties, Ohio (a nonprofit organization) as of March 31, 2009, and the related statements of support, revenue, and expenses-modified cash basis, changes in net assets-modified cash basis, and functional expenses-modified cash basis for the year then ended. These financial statements are the responsibility of the organization's management. Our responsibility is to express an opinion on these financial statements based on our audit.

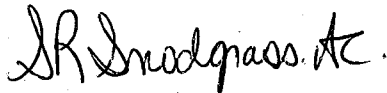
We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control over financial reporting. Accordingly, we express no such opinion. 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.

As described in Note 1, the organization prepares its financial statements on the basis of cash receipts and disbursements, modified for the recording of grant receivables and deferred revenue, payroll taxes and withholdings, and compensated deferred absences in the operating unrestricted fund and a provision for depreciation and long-term debt in the plant fund. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

In our opinion, the financial statements referred to above present fairly, in all material respects, the assets, liabilities, and net assets of The Community Action Program Corporation of Washington-Morgan Counties, Ohio as of March 31, 2009, and its support, revenue, and expenses, and the changes in its net assets and functional expenses for the year then ended, on the basis of accounting described in Note 1.

In accordance with *Government Auditing Standards*, we have also issued our report dated October 16, 2009, on our consideration of The Community Action Program Corporation of Washington-Morgan Counties, Ohio's internal control over financial reporting and our tests of 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. That 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 The Community Action Program Corporation of Washington-Morgan Counties, Ohio taken as a 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 is not a required part 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.



Wheeling, West Virginia  
October 16, 2009

**The Community Action Program Corporation  
of Washington-Morgan Counties, Ohio  
STATEMENT OF ASSETS, LIABILITIES, AND NET ASSETS-MODIFIED CASH BASIS  
MARCH 31, 2009**

**ASSETS**

Cash	\$ 1,255,909
Savings and certificates of deposit	548,680
Program funds receivable	379,950
Prepaid expenses and other assets	7,796
Fixed assets at cost, less accumulated depreciation of \$1,424,762	<u>3,095,831</u>
<b>TOTAL ASSETS</b>	<b><u>\$ 5,288,166</u></b>

**LIABILITIES AND NET ASSETS**

**LIABILITIES**

Deferred revenue	\$ 989,205
Unearned program and management fees	88,047
Security/escrow deposits and funds held in trust	127,888
Payroll taxes and employee withholdings	62,994
Accrued vacation	239,318
PIP Trust loan payable	6,503
Capital lease payable	48,465
Mortgages payable - financed	456,991
Mortgages payable - soft mortgages	1,314,276
Notes payable - financed	<u>121,987</u>
<b>Total liabilities</b>	<b><u>3,455,674</u></b>

**NET ASSETS - UNRESTRICTED**

Operating - corporate	678,382
Operating - plant assets	<u>1,154,110</u>
<b>Total net assets</b>	<b><u>1,832,492</u></b>

<b>TOTAL LIABILITIES AND NET ASSETS</b>	<b><u>\$ 5,288,166</u></b>
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The accompanying notes are an integral part of the financial statements.

**The Community Action Program Corporation  
of Washington-Morgan Counties, Ohio  
STATEMENT OF SUPPORT, REVENUE, AND EXPENSES-MODIFIED CASH BASIS  
FOR THE YEAR ENDED MARCH 31, 2009**

**PUBLIC SUPPORT AND REVENUE**

Federal grants and contracts, net of grant funds returned of \$99,468	\$ 8,601,210
State and local grants and contracts	1,084,024
Contributions	150,414
Contract and fee income	106,508
Payments for services and rents	536,315
<b>Total public support and revenue</b>	<b>10,478,471</b>

**OTHER REVENUE**

Special events income	30,973
Miscellaneous income	44,112
Interest income	25,008
<b>Total other revenue</b>	<b>100,093</b>

<b>TOTAL PUBLIC SUPPORT AND OTHER REVENUE</b>	<b>10,578,564</b>
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**EXPENSES**

Program and corporate services	10,294,871
Management and general	87,358
<b>Total expenses</b>	<b>10,382,229</b>

<b>Excess of public support and other revenue over expenses</b>	<b>\$ 196,335</b>
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The accompanying notes are an integral part of the financial statements.

**The Community Action Program Corporation  
of Washington-Morgan Counties, Ohio  
STATEMENT OF CHANGES IN NET ASSETS-MODIFIED CASH BASIS  
FOR THE YEAR ENDED MARCH 31, 2009**

	Operating Net Assets-Unrestricted			Total Net Assets
	Program	Corporate	Plant	
<b>BALANCES, MARCH 31, 2008</b>	\$ -	\$ 648,549	\$ 1,141,238	\$ 1,789,787
Excess of public support and other revenue over expenses	16,931	179,404	-	196,335
Transfer to plant fund: principal reduction	(16,931)	(149,571)	166,502	-
Additions to capital assets	-	-	257,374	257,374
Mortgage and note payable additions	-	-	(257,374)	(257,374)
Soft mortgage additions	-	-	(109,350)	(109,350)
Amortization of mortgage payable balances	-	-	84,137	84,137
Depreciation, net	-	-	(128,417)	(128,417)
<b>BALANCES, MARCH 31, 2009</b>	\$ -	\$ 678,382	\$ 1,154,110	\$ 1,832,492

The accompanying notes are an integral part of the financial statements.

**The Community Action Program Corporation  
of Washington-Morgan Counties, Ohio  
STATEMENT OF FUNCTIONAL EXPENSES-MODIFIED CASH BASIS  
FOR THE YEAR ENDED MARCH 31, 2009**

	<u>Senior and Community Services</u>	<u>Morgan Operations</u>	<u>Housing and Transportation</u>	<u>Employment and Training</u>	<u>Childrens' Programs</u>	<u>Miscellaneous Community Programs</u>
<b>EXPENDITURES</b>						
Wages - employee	\$ 697,270	\$ 5,205	\$ 425,382	\$ 238,988	\$ 1,073,446	\$ 22,726
Wages - participant	-	-	-	259,267	-	-
Total fringe benefits	372,432	1,726	276,246	193,957	743,754	12,644
Total travel and transportation	65,325	216	147,825	30,404	58,701	1,753
Contractual	20,756	90	17,471	32,140	68,951	54,638
Communications	17,041	166	9,012	7,847	24,851	47
Participant support	2,705	2,244	-	53,781	560	-
Classroom training	-	-	-	319,923	-	-
On the job training - OJT	-	-	-	3,105	-	-
Occupancy, facility costs, and rents	87,399	5,508	21,527	17,391	89,843	2,087
Emergency assistance	819,357	-	-	-	-	-
Housing assistance payments	1,677,228	6,791	-	-	-	-
Insurances	15,741	95	30,565	5,555	34,666	390
Supplies	27,835	239	17,934	11,429	16,126	838
Program supplies	38,446	1,085	4,644	62	64,951	-
Small tools, equipment, and equipment maintenance	38,303	48	26,633	13,483	32,246	318
Memberships and dues	9,859	1	1,553	292	179	9
Printing and photocopying	8,098	13	5,078	(1,642)	14,323	434
Miscellaneous	3,047	-	100	975	-	-
Food	224,958	-	-	-	86,773	-
Materials	-	-	142,802	-	-	-
Vehicle operations	23,016	-	128,041	-	26,671	-
Acquisition and renovation	-	-	60,985	-	-	94,332
Interest expense	-	-	-	(2)	1,289	-
One Stop Inner Fund	-	-	-	3,145	-	-
Special events	-	-	-	-	-	-
	<u>                  </u>	<u>                  </u>	<u>                  </u>	<u>                  </u>	<u>                  </u>	<u>                  </u>
Total expenditures	<u>\$ 4,148,816</u>	<u>\$ 23,427</u>	<u>\$ 1,315,798</u>	<u>\$ 1,190,100</u>	<u>\$ 2,337,330</u>	<u>\$ 190,216</u>

The Childrens' Program expenses do not include principal payments for facilities and vehicles totaling \$16,931.

The accompanying notes are an integral part of the financial statements.

**The Community Action Program Corporation  
of Washington-Morgan Counties, Ohio  
STATEMENT OF FUNCTIONAL EXPENSES-MODIFIED CASH BASIS (CONTINUED)  
FOR THE YEAR ENDED MARCH 31, 2009**

	Health Programs	Corporate Services	Total Program and Corporate Services	Management and General	Total Expenses
<b>EXPENDITURES</b>					
Wages - employee	\$ 335,543	\$ 107,630	\$ 2,906,190	\$ 7,762	2,913,952
Wages - participant	-	-	259,267	-	259,267
Total fringe benefits	204,289	50,666	1,855,714	8,150	1,863,864
Total travel and transportation	9,456	2,323	316,003	3,999	320,002
Contractual	17,762	2,798	214,606	3,778	218,384
Communications	17,498	1,122	77,584	245	77,829
Participant support	200	-	59,490	-	59,490
Classroom training	93	-	320,016	-	320,016
On the job training - OJT	-	-	3,105	-	3,105
Occupancy, facility costs, and rents	34,574	98,924	357,253	16,989	374,242
Emergency assistance	-	4,103	823,460	-	823,460
Housing assistance payments	-	-	1,684,019	-	1,684,019
Insurances	20,149	47,610	154,771	1,951	156,722
Supplies	13,831	1,899	90,131	3,824	93,955
Program supplies	21,610	-	130,798	-	130,798
Small tools, equipment, and equipment maintenance	19,339	1,298	131,668	353	132,021
Memberships and dues	253	251	12,397	(7)	12,390
Printing and photocopying	3,976	1,003	31,283	(2,428)	28,855
Miscellaneous	-	-	4,122	9,545	13,667
Food	-	36	311,767	-	311,767
Materials	-	10,066	152,868	-	152,868
Vehicle operations	-	39,344	217,072	2,579	219,651
Acquisition and renovation	-	-	155,317	500	155,817
Interest expense	-	21,538	22,825	5,608	28,433
One Stop Inner Fund	-	-	3,145	(3,145)	-
Special events	-	-	-	27,655	27,655
<b>Total expenditures</b>	<b><u>\$ 698,573</u></b>	<b><u>\$ 390,611</u></b>	<b><u>\$ 10,294,871</u></b>	<b><u>\$ 87,358</u></b>	<b><u>\$ 10,382,229</u></b>

The accompanying notes are an integral part of the financial statements.

**The Community Action Program Corporation  
of Washington-Morgan Counties, Ohio  
NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED MARCH 31, 2009**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

NATURE OF OPERATIONS – The Community Action Program Corporation of Washington-Morgan Counties, Ohio (the "CAP"), a private non-profit, 501(c)(3) Ohio corporation, is established to identify and eliminate, insofar as possible, the causes of poverty among the low income individuals and families of Washington and Morgan Counties. Towards this end, the CAP operates a variety of programs designed to empower individuals and families to have an impact on their lives. The CAP is an advocate in eliminating the causes of poverty; provides equal opportunity for all employees and clients; aids, in every way possible, those individuals and families who need personal attention in order to develop latent talents and abilities; uses every resource to secure and retain employment for those who desire to work; improves the availability, safety, and comfort of affordable housing; encourages the attainment of self sufficiency through education; helps individuals and families to become healthier; encourages agencies engaged in activities related to the CAP's programming to administer assistance on a common or cooperative basis; encourages business, labor, and other private organizations to join with public officials in support of the CAP, and sponsors quality programs and maintains quality administration.

BASIS OF PRESENTATION - The financial statements of The Community Action Program Corporation of Washington-Morgan Counties, Ohio have been prepared on a cash basis of accounting modified to include the recording of grant and contract receivables and deferred revenue in the unrestricted operating program. For program service funds, accounts receivable, or deferred revenue accounts have been established to properly reflect the excess or deficit of program receipts over program expenses. (See Note 4.) A provision for depreciation and recording of long-term debt in the plant fund has also been made. The CAP also funds deferred absences and all related payroll costs. The liability and the cash available to fund this liability are reflected in the statement of assets, liabilities, and net assets-modified cash basis. Payroll taxes withheld and payroll tax liabilities expensed to programs and not paid at year end are also included in the corporate account liabilities. This basis is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America. The following information summarizes the accounting basis:

Account Classification

The accounts of the CAP are maintained in accordance with the principles of fund accounting. Revenue and expenditure information is maintained separately for each program funded to the CAP, as required by the various funding sources. Management and corporate accounts are also maintained on an individual basis. However, in the accompanying financial statements, funds that have similar characteristics have been combined into fund groups. Accordingly, financial transactions have been recorded and reported by fund groups.

The assets, liabilities, and net assets of the CAP are reported in three self-balancing fund groups as follows:

1. The Program Fund represents the activity of grant, contract, and fees for service programs.
2. The Corporate Fund represents the portion of expendable funds available for the CAP's general operations and to support the rental properties funded by the state, local, or private financing.
3. The Plant Fund represents the major fixed assets of the CAP net of accumulated depreciation and mortgage, notes, and capital lease payable balances.

**The Community Action Program Corporation  
of Washington-Morgan Counties, Ohio  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED MARCH 31, 2009**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Equipment

In accordance with grant award budgets approved by funding sources, equipment is charged to expense in the period during which it is purchased instead of being recognized as an asset and depreciated over its useful life. Further, equipment capital lease payments are expensed when paid instead of equipment being capitalized and depreciated. As a result, the expenses reflected in the statement of support, revenue, and expenses-modified cash basis include the cost of the equipment purchased or leased during the year rather than a provision for depreciation. As noted below, certain debt financed equipment purchases are recorded in the CAP's Plant Fund.

The equipment acquired is owned by The Community Action Program Corporation of Washington-Morgan Counties, Ohio while used in the program for which it was purchased or in other future authorized programs. The funding sources, however, have a reversionary interest in the equipment purchased with grant funds; therefore, its disposition, as well as the ownership of any sale proceeds therefrom, are subject to funding source regulations.

Vehicles

In accordance with grant award budgets approved by funding sources, certain vehicles and buses purchased for program use are charged to expense in the period during which they are purchased instead of being recognized as an asset and depreciated over their useful lives. Accordingly, the statement of support, revenue, and expenses-modified cash basis reflects the expenses of any vehicles or buses purchased with grant funds during the period rather than a provision for depreciation.

The CAP has established a Plant Fund wherein vehicles, buildings, and certain equipment that are debt financed, or partially debt financed, by the CAP have been recorded. Depreciation charges are not recognized as an expense, but are accumulated as contra-account balances of the respective capital assets and Plant Fund balance.

Buildings

The Community Action Program Corporation of Washington-Morgan Counties, Ohio owns its central office building. (See Note 6.) This building and other buildings acquired for program specific use, which have been acquired with the aid of grant awards and private funding, are shown on the statement of assets, liabilities, and net assets-modified cash basis. Due to the CAP's reporting requirements, as noted above, in matching the grant award with the related expenditure (in this case, the acquisition and renovation costs of the building), capital fixed asset expenditures are charged to expense when the assets are purchased or renovated with a corresponding recognition given to the capital fixed asset, and Plant Fund accounts. The remaining debt used to purchase or renovate these assets is also reflected on the financial statements. (See Note 5.)

Depreciation charges are not recognized as an operational expense, but are recorded and accumulated as contra-account balances of the respective capital fixed assets and unrestricted fund balance. Depreciation is calculated using the straight-line method over the estimated useful lives of the assets; 40 years for buildings and improvements and 3 to 5 years for vehicles and equipment.

Space costs are allocated to grants based on square footage occupied by each program. Costs associated with buildings used specifically to provide services for a particular program are charged directly to that program.

**The Community Action Program Corporation  
of Washington-Morgan Counties, Ohio  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED MARCH 31, 2009**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Interest expense is allocated to unrestricted (corporate) funds for those grants that do not allow interest expense. In addition to the buildings reflected in the financial statements, the CAP owns the former Norwood School property which is used for the Head Start Program.

Inventory

Minor materials and supplies are charged to expense during the period of purchase. As a result, no inventory is recognized on the statement of assets, liabilities, and net assets-modified cash basis.

Revenue

Revenue is recognized in the accompanying financial statements as follows:

A. Grant, Reimbursement Contracts, and Client Fees

The funds due from the various funding sources under grants and reimbursement contracts and fees for client services are recognized as revenue in the program year when the expenditures are incurred and the grant funds or fees are earned. For the purpose of these financial statements, revenue has been recognized when received rather than when earned due to the differences in accounting periods of the corporation and the programs/grants included in these financial statements. An adjustment to revenue received is made to an accounts receivable or deferred revenue account to properly reflect the balance of cash receipts over (under) cash disbursements in each program. (See Note 4.)

B. Program Income

The amount due from various sources is recognized when received. An adjustment to revenue received is made to a deferred revenue or unearned program fees account to properly reflect the balance of cash receipts over the cash disbursed in each program with program income.

C. In-kind Contributions

In-kind contributions are recorded at fair market value and recognized as revenue in the accounting period when they are received. In-kind contributions are not included in the statement of support, revenue, and expenses-modified cash basis. These contributions are used for grant matching purposes only and are detailed in Note 3.

D. Donations

Donations are recognized when received.

E. Interest Income

Interest income is recognized in the accounting period when it is received. The CAP maintains funds received from various sources in interest-bearing checking accounts (NOW Accounts); the portion of interest earned on grant funds is applied to the funding sources in accordance with grant requirements; the interest earned on other funds is transferred to the corporate accounts and is used to support the programs of The Community Action Program Corporation of Washington-Morgan Counties, Ohio.

**The Community Action Program Corporation  
of Washington-Morgan Counties, Ohio  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED MARCH 31, 2009**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

F. Deferred Revenue

Deferred revenue represents the excess of funds received for program expenses over the amount of grant funds expended through March 31, 2009.

G. Program Funds Receivable

Program funds receivable represents the excess of funds disbursed for program expenses over the amount of grant funds received through March 31, 2009.

Cost Allocation

Costs are allocated to benefiting programs using various allocation methods depending on the joint cost allocated. Joint costs are those costs incurred for the common benefit of all agency programs, but which cannot be readily identified with a final cost objective. Cost allocation methods are as follows:

Wages and Salaries - Fiscal Department: Fiscal Management (Fiscal Officer, Reports Manager, Staff Accountant, Staff Accountant II, Check Protector Operator, and Payroll Clerk) record the time they spend working on specific programs on their time sheets. They then record time spent on fiscal management activities. Fiscal management time is allocated to all programs based on the number of accounting transactions for the month. Fiscal staff record the time they spend on specific programs on their time sheets. They then record the time spent on general fiscal activities (running batches, checks, filing). This time is allocated to all programs which do not have a bookkeeper assigned based on the number of accounting transactions for the month.

The Human Resource Manager and Clerk's time are allocated to all programs based on full time equivalents (FTE's). The Executive Director and Executive Secretary record time spent on specific programs on their time sheets. They then record general administrative time. This time is allocated to programs based on an average of the prior month's financial activity by program and FTE's by program.

Fringe Benefits - Employer payroll taxes and compensated absences are allocated based on salaries. Insurance benefits are allocated each pay period based upon hours worked reduced by employee withholding in the prior month.

Copy Costs - Copier lease expenses and copier supplies are charged directly to the programs based on actual copier readings. Codes are used to track copier usage. Monthly readings of the copier are taken.

Telephone - Telephone charges to the grants/programs are based on square footage occupied by the program.

Postage - Charges made directly to each program are based on the postage meter readings for each program as provided by the third party vendor.

Utilities - Grants are charged based on square footage during the billing period.

**The Community Action Program Corporation  
of Washington-Morgan Counties, Ohio  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED MARCH 31, 2009**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)**

Supplies - Programs purchase supplies as needed. Common office supplies are shared by all programs and are allocated on square footage percentages.

Printing - Printing is directly charged to each program unless it is common printing, in which case, it is allocated on the basis of employees, if personnel printing or, if not personnel printing, then square footage.

Insurance - Insurance is allocated to benefiting programs depending on the equipment, space, or persons covered by the insurance.

Rent - Occupancy charges for the corporate office are allocated by square footage. Occupancy is charged directly to the program using the facility.

Travel - Travel is charged directly to the program or to Community Services Block Grant-Administration, if the travel is for general purposes.

Dues and Subscriptions - Dues and subscriptions are chargeable to Department of Development Grants or directly to the program, if specific to that program.

Income Taxes

The Community Action Program Corporation of Washington-Morgan Counties, Ohio has qualified for a tax exemption under Section 501(c)(3) of the Internal Revenue Code and, accordingly, no provision has been recorded for income taxes in the accompanying financial statements.

**NOTE 2 – RELATED PARTY**

The Poor and Indigent Peoples Care Trust (PIP Trust) is a non-profit organization that was established to provide financial assistance to non-profit organizations, particularly to The Community Action Program Corporation of Washington-Morgan Counties, Ohio. In accordance with the by-laws of the PIP Trust, the nine Board members of the PIP Trust must be selected from the CAP's Board.

The two entities are not considered financially interrelated organizations because the relationship does not meet all criteria set forth in Financial Accounting Standards Board (FASB) Number 136. Certain requirements of the Trust Agreement have not been met as of March 31, 2009, which would permit the CAP to have access to net asset values of the PIP Trust. Therefore, as of March 31, 2009, the CAP does not have an ongoing economic interest in the net assets of the PIP Trust.

As of March 31, 2009, the CAP owed the PIP Trust a loan amount of \$6,503. The PIP Trust also donated \$50,000 to the CAP in fiscal year 2009.

There were no additional transactions between the PIP Trust and the CAP for the fiscal year ended March 31, 2009.

**The Community Action Program Corporation  
of Washington-Morgan Counties, Ohio  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED MARCH 31, 2009**

**NOTE 3 - IN-KIND WAGES, RENT, USE ALLOWANCE, EQUIPMENT, AND LOCAL CASH MATCHES**

The Community Action Program Corporation of Washington-Morgan Counties, Ohio receives a significant amount of donated services from unpaid volunteers and parents who assist in the operation of several federal, state, and local programs. No amounts have been recognized in the statement of support, revenue, and expenses-modified cash basis for these services because the criteria for recognition under Statement of Financial Accounting Standards (SFAS) Number 116 have not been satisfied. The total amount of in-kind services received was \$977,613. Amounts used for matching are detailed below.

The values of in-kind rent, wages, and equipment are used as local matches for various federal and state grants. They are valued as follows:

In-kind Rent/Use Allowance - In-kind rent is valued at appraised square footage value of the donated building or space times the square footage used to operate the respective program. In-kind use allowance is valued at 2 percent of the most recent tax valuation paid.

In-kind Wages - In-kind wages are valued at the federal and state minimum wage rates per hour donated on the respective program. For 2008, the rate used was \$7.00 per hour plus fringe benefits afforded to part-time employees. Effective January 1, 2009, the rate of \$7.30 was used in accordance with the State of Ohio federal minimum wage rate increase.

In-kind Equipment and Supplies - In-kind equipment and supplies are valued at the fair market rental value of the equipment or supplies based on local market conditions.

In-kind Building Maintenance - In-kind building maintenance is valued at estimated fair market cost of the service and/or equipment based on local market conditions.

Local cash matches were used to meet matching cash requirements of various grants. The amounts were obtained from various local grants, performance contracts, and donations.

In-kind matching was obtained for the year ended March 31, 2009, for the following grants:

In-kind Space/Use Allowance

U.S. Department of Health and Human Services-Head Start	<u>\$ 74,036</u>
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In-kind Wages and Fringe Benefits

National Council of Senior Citizens-Senior Aides Title V Program	38,117
U.S. Department of Health and Human Services-Head Start	846,813
Area Agency on Aging-Senior Programs	15,315
Washington County Levy	<u>2,873</u>
Total Wages and Fringe Benefits	<u>903,118</u>

In-kind Supplies

U.S. Department of Health and Human Services-Head Start	<u>459</u>
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Total in-kind match	<u>\$ 977,613</u>
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**The Community Action Program Corporation  
of Washington-Morgan Counties, Ohio  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED MARCH 31, 2009**

**NOTE 3 - IN-KIND WAGES, RENT, USE ALLOWANCE, EQUIPMENT, AND LOCAL CASH MATCHES (CONTINUED)**

These in-kind match amounts are not reflected in various line item expenses on the statement of functional expenses-modified cash basis.

A total of \$977,613 in-kind match has been allocated to federal and state assisted programs as follows:

* U.S. Department of Health & Human Services - Head Start	\$ 921,308
* Area Agency on Aging - Senior Programs	15,315
* Senior Service America Inc. - Title V	38,117
Washington County Levy	<u>2,873</u>
Total in-kind	<u>\$ 977,613</u>

(\*Denotes federal program)

**NOTE 4 - PROGRAM FUNDS RECEIVABLE AND DEFERRED REVENUE BALANCES BY PROGRAM**

The current program funds receivable and deferred revenue balances are comprised of the results of each program's operations that The Community Action Program Corporation of Washington-Morgan Counties, Ohio maintains as a direct recipient or subrecipient. The balances totaling \$379,950 for program funds receivable and \$989,205 for deferred revenue as of March 31, 2009, are made up of the following: (Federal amounts are also identified by grant and CFDA number in the accompanying schedule of expenditures of federal awards.)

**PROGRAM FUNDS RECEIVABLE:**

Federal Programs

Community Services Block Grant - ODOD T & TA	\$ 6,046
HUD/City of Marietta - Shelter Plus Care	6,621
Washington County DJFS - Lice Eradication	1,901
City of Marietta - Neighborhood Stabilization Program	351
Morgan County - Homelessness Prevention	899
Washington County DJFS - Non Emergency Transportation	2,424
Washington County CDBG Mitigation	30,598
Washington County Urban Transit	69,260
Morgan County - Comprehensive Housing Improvement	5,884
Morgan County DJFS - Ombudsman	2,524
USDA - Rural Development HPG	2,062
O.V.E.R. - MAHLE	180
O.V.E.R. - WIA	17,011
O.V.E.R. - Ormet	164
O.V.E.R. - Boart/NOVA	<u>3,812</u>
Total program funds receivable - federal programs	<u>149,737</u>

**The Community Action Program Corporation  
of Washington-Morgan Counties, Ohio  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED MARCH 31, 2009**

**NOTE 4 - PROGRAM FUNDS RECEIVABLE AND DEFERRED REVENUE BALANCES BY PROGRAM (CONTINUED)**

<u>State, Local, and Other Programs</u>	
Washington County Urban Transit	46,425
Morgan County DD Board and Client Rents	51,065
Six County Mental Health and Client Rents	13,752
O.V.E.R. – One Stop	6,947
Children’s Learning Center	36,180
Washington County DD Board and Client Rents	13,250
City of Belpre - Health Contract	1,778
ODH and Patient Fees - Family Planning	15,428
Ohio EMA - Mitigation	11,544
Senior Nutrition	27,019
Marietta Gynecological Association	2,785
Washington County - FHS Help Me Grow	4,040
Total program funds receivable-state, local, and other programs	230,213
Total program funds receivable	\$ 379,950

**DEFERRED REVENUE:**

<u>Federal Programs</u>	
HUD Housing Choice Program	\$ 172,295
Head Start	9,314
Morgan County – Navigator	68
ODOD/COAD - HWAP - DOE	25,623
Washington County - Comprehensive Housing Improvement	3,800
City of Belpre – Comprehensive Housing Improvement	18,562
Senior Service America Inc - Title V	1,093
ODOD – Community Services Block Grant (CSBG)	5,089
ODOD - LIHEAP Emergency	413,920
ODOD – LIHEAP Administration	13,775
OHD - WIC	22,822
City of Marietta - Comprehensive Housing Improvement	29,283
COAD – Temporary Assistance to Needy Families - Weatherization	4,369
COAD – HHS - Weatherization (HWAP)	73,329
Total deferred revenue - federal programs	793,342

**The Community Action Program Corporation  
of Washington-Morgan Counties, Ohio  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED MARCH 31, 2009**

**NOTE 4 - PROGRAM FUNDS RECEIVABLE AND DEFERRED REVENUE BALANCES BY PROGRAM (CONTINUED)**

<u>State and Local Programs</u>	
Washington County MHAR Board	39,618
Washington County CSB	10,854
Washington County Levy - Donations	15,543
ODOD – Housing Trust	4,335
Housing Preservation Recaptured Funds	11,424
USF - EPP	36,726
Washington County Juvenile Court - Restitution	2,000
Verizon	2,524
Microenterprise Loans Recovered	9,910
SBC Ameritech	4,904
ODH – Patient Fees	11,894
Second Harvest Food Bank	6,945
Osteopathic Heritage Foundation – RHISCC	13,901
Carter Foundation	185
Head Start – Local Funds	100
Osteopathic Heritage Foundation – Health Planning	<u>25,000</u>
Total deferred revenue - state and local programs	<u>195,863</u>
 Total deferred revenue	 <u>\$ 989,205</u>

**NOTE 5 - LONG-TERM DEBT**

As noted in Note 1, the CAP records debt obligations on assets purchased with the assistance of private financing. The following schedule details the outstanding commitments based on loan agreements signed by or prior to March 31, 2009:

Mortgage payable to bank in monthly installments of \$1,705.69, including interest at 8% per annum, secured by Children's Learning Center in Malta, maturing 2/14/17.	\$ 119,168
Mortgage payable to bank, in monthly installments of \$1,162.25 including interest at 5.25% per annum. Loan is secured by first mortgage on property located at 612 Elm Street, Belpre, OH; Lots 201,203, 205, 207, 211, and 213 Poplar Street, Marietta, OH; and 802 Warren Street, Belpre, OH, maturing 6/01/31.	179,658
Mortgage payable to bank in monthly installments of \$249.09, including interest at 8.5% per annum, secured by Spring Street property, maturing 12/01/15.	15,097
Mortgage payable to bank in monthly installments of \$840.38, including interest at 8.5% per annum, secured by Main St., Malta property, maturing 1/16/16.	50,384
Mortgage payable to bank in monthly installments of \$290.50, including interest at 5.5% per annum, secured by Phillips St. property, maturing 9/30/12.	11,048
Mortgage payable to bank in monthly installments of \$317.84, including interest at 5% per annum, secured by 1014 Hodley Lane property, maturing 9/15/18.	28,677
Mortgage payable to bank in monthly installments of \$461.74, including interest at 6.5% per annum, secured by 1203 Poplar property, maturing 1/15/15.	18,165

**The Community Action Program Corporation  
of Washington-Morgan Counties, Ohio  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED MARCH 31, 2009**

**NOTE 5 - LONG-TERM DEBT (CONTINUED)**

Mortgage payable to bank in monthly installments of \$310.16, including interest at 6.25% per annum, secured by Summit Street property, maturing 7/15/2023	34,794
Note payable to bank in monthly installments of \$1,046.98, including interest at 7.75% per annum, for Meigs building repairs, maturing 9/1/2011.	25,505
Note payable to bank in monthly installments of \$326.17, including interest at 7.75% per annum, for generator, phone system, and insulation blower, maturing 9/4/2011.	8,891
Note payable to bank in monthly installments of \$897.23, including interest at 6.15% per annum, secured by 2008 Dodge Ram truck, maturing 2/29/2012	27,955
Note payable to bank in monthly installments of \$1,312.37, including interest at 6.847% per annum, secured by 2008 bus (Head Start) maturing 8/25/2013	59,636
Total second mortgages in the name of the City of Marietta as detailed on the following pages.	6,254
Total second mortgages in the name of Washington County as detailed on the following pages.	6,362
Total second mortgages in the name of the Ohio Department of Mental Health as detailed on the following pages.	423,159
Total second mortgages in the name of the Ohio Department of Development as detailed on the following pages.	558,894
Total second mortgages in name of Washington County and Morgan County Board of Mental Retardation and Development Disabilities as detailed on the following pages.	<u>319,607</u>
Total long-term debt	1,893,254
Less current maturities	<u>154,474</u>
Long-term debt, net of current portion	<u>\$ 1,738,780</u>

Maturities of long-term debt are as follows:

Payable during the fiscal year ending March 31:

	<u>Bank Financed</u>	<u>Soft Mortgages</u>	<u>Total</u>
2010	\$ 70,870	\$ 83,604	\$ 154,474
2011	75,971	83,306	159,277
2012	67,202	76,866	144,068
2013	54,477	71,052	125,529
2014	43,653	70,166	113,819
Thereafter	<u>266,805</u>	<u>929,282</u>	<u>1,196,087</u>
Total	<u>\$ 578,978</u>	<u>\$ 1,314,276</u>	<u>\$ 1,893,254</u>

Certain properties were also acquired with grant funds as well as private financing. For properties purchased with Ohio Department of Mental Health Funds, second mortgages were placed on the properties in the name of the Ohio Department of Mental Health. These mortgages require no repayment provided that the facilities are used for mental health purposes for 40 years. The CAP has recognized this liability (soft mortgages) in the Plant Fund mortgage payable on the statement of assets, liabilities, and net assets-modified cash basis as noted above. The debt is reduced by an amount equal to 1/480th each month.

**The Community Action Program Corporation  
of Washington-Morgan Counties, Ohio  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED MARCH 31, 2009**

**NOTE 5 - LONG-TERM DEBT (CONTINUED)**

The Plant Fund mortgage payable balance reflects the unamortized second mortgage balances on the following properties:

Gates Avenue	\$ 49,059
Elm and Maple Streets	39,683
Fifth Street Property	43,057
East Bell	37,455
Wayne Street	21,432
Main Street	27,150
Scammel Street	55,723
Cisler Street	<u>149,600</u>
 Total Ohio Department of Mental Health mortgages	 <u>\$ 423,159</u>

Certain properties were also acquired with grant funds from the Ohio Department of Development. Second mortgages were placed on properties by the Department. These funds are forgiven over a 30 year life provided the facilities are used for their agreed upon purpose. Accordingly, the CAP has included these liabilities in the Plant Fund mortgage payable balance on the statement of assets, liabilities, and net assets-modified cash basis as noted on page 5. The debt is reduced by an amount equal to 1/360 each month. The Plant Fund mortgage payable balance reflects the unamortized second mortgage balances on the following properties:

Sharon Street Property	\$ 35,245
Wedgewood Drive Property	32,318
4 Units of the 8 Unit Complex	229,100
Spring Street	30,666
Main Street	34,464
Sixteenth Street	31,986
Poplar Street	28,842
Florence	45,796
Cisler Street	<u>90,477</u>
 Total Ohio Department of Development mortgages	 <u>\$ 558,894</u>

Additionally, several other properties were acquired with grant funds from the Washington and Morgan County Boards of Mental Retardation and Developmental Disabilities (the Boards), and the Ohio Housing Finance Corp. Second mortgages were placed on the properties by the Boards. These mortgages are forgiven over a period of 15 years provided the facilities are used for their agreed upon purpose. Accordingly, the CAP has included these liabilities in the Plant Fund mortgage payable balance on the statement of assets, liabilities, and net assets-modified cash basis as noted on page 5. The debt is reduced by an amount equal to 1/180 each month.

**The Community Action Program Corporation  
of Washington-Morgan Counties, Ohio  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED MARCH 31, 2009**

**NOTE 5 - LONG-TERM DEBT (CONTINUED)**

The Plant Fund mortgage payable balance reflects the unamortized second mortgage balances on the following properties:

Summit Street Property	\$ 104,490
Edgewood Drive Property	6,697
S. Kennebec Property	3,324
Sharon Street	6,106
Wedgewood Drive	5,417
Main Street, Malta	18,222
Spring Street	20,200
Phillips Street	28,755
Hadley Lane	47,677
Poplar Street	24,031
Sixteenth Street	17,447
Main Street	17,927
Florence	<u>19,314</u>

Total Washington County and Morgan County Board of Mental Retardation and Developmental Disabilities mortgages	<u>\$ 319,607</u>
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There were also several other properties acquired or renovated with grant funds from the Washington County and the City of Marietta CHIP funds. Second mortgages were placed on the properties by the county or city. These mortgages are forgiven over a period of 5 years provided the facilities are used for their agreed upon purpose. Accordingly, the CAP has included these liabilities in the Plant Fund mortgage payable balance on the statement of assets, liabilities, and net assets-modified cash basis as noted on page 5. The debt is reduced by an amount equal to 1/60 each month. The Plant Fund mortgage payable balance reflects the unamortized second mortgage balances on the following properties:

City of Marietta - Poplar and Shade	<u>\$ 6,254</u>
Washington County:	
Warren Avenue	\$ 833
Florence	4,759
Elm	<u>770</u>
Total Washington County CHIP	<u>\$ 6,362</u>

**The Community Action Program Corporation  
of Washington-Morgan Counties, Ohio  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED MARCH 31, 2009**

**NOTE 6 - FIXED ASSETS**

As described in Note 1 to the financial statements, the CAP owns several buildings, vehicles, and equipment which are recorded in the capital fixed asset (plant) fund balance.

Fixed assets at cost:

Meigs land, building, and improvements	\$ 299,705
Fifth Street properties, Marietta, Ohio	117,543
Elm and Maple properties	147,859
Warren Street property, Marietta, Ohio	46,890
Washington Street property	42,114
Orchard Street property and improvements, Marietta, Ohio	53,211
Fourth Street property	57,517
Bell Avenue property, McConnellsville, Ohio	72,650
Maple Street property	55,340
Aurora Street property	59,242
Scammel property	102,124
Wayne property	58,698
Main Street, Malta	72,861
E. Bell Avenue property	58,895
Edgewood Street property and improvements	77,414
S. Kennebec property	53,205
Sharon Street	86,117
Wedgewood Drive	95,443
Spring Street	70,000
Main Street, Malta (#2) and improvements	142,648
Main Street, Malta (#3) and improvements	340,355
8 Unit Complex	608,090
Shade Street	19,000
Cisler property and improvements	339,270
Main Street	75,500
Florence Street property and improvements	98,221
Poplar Street	76,048
S. 16 <sup>th</sup> Street	71,830
Phillips Street	71,606
Hadley Lane	99,912
Gates Avenue	80,911
Main, Poplar, Florence, Shade and 16 <sup>th</sup> Street improvements	42,207
Warren improvements	1,562
Elm improvements	1,443
New Matamoras building	27,000
Summit Road	140,234
Meigs improvements	41,300
Land - Main Street, Malta	10,000
Land - Mt. Tom Road	10,226
Total land, buildings, and improvements	3,924,191

**The Community Action Program Corporation  
of Washington-Morgan Counties, Ohio  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED MARCH 31, 2009**

**NOTE 6 - FIXED ASSETS (CONTINUED)**

Vehicles	532,358
Equipment	<u>64,044</u>
Total fixed assets	4,520,593
Less accumulated depreciation	<u>1,424,762</u>
 Net fixed assets	 <u><u>\$ 3,095,831</u></u>

**NOTE 7 - PENSION PLAN**

The CAP maintains a 401(k) Plan for eligible employees. All employees of the CAP are eligible to participate in the plan following the completion of one year of service and attainment of age 18. Employees may contribute 1 to 20 percent of their total income on a pre-tax basis, not to exceed \$15,500 for calendar year 2008 and \$16,500 for calendar year 2009, except for employees eligible under the "catch-up" provisions. The catch-up provisions allow eligible employees age 50 and over to make additional contributions of \$5,000, respectively, for 2008 and 2009. The CAP has elected to contribute 4 percent of each eligible employee's salary to the plan and each employee is eligible to earn up to 2 percent additional match by contributing up to 2 percent of his/her own pay. The amount of pension expense incurred during the fiscal year ended March 31, 2009, for this plan was \$196,301

**NOTE 8 - CAPITAL EQUIPMENT LEASE**

Effective February 2009, the Community Action Program Corporation entered into a capital lease agreement to finance certain office equipment valued at \$51,619 under a 48-month term which matures February 2013. The scheduled minimum lease payments including principal and interest over the term of the lease are \$12,924 for fiscal years 2010-2012 and \$10,770 for fiscal year 2013. This equipment has been capitalized and the capital lease payable is accounted for in the fixed asset Plant Fund. The balance of the capital lease payable as of March 31, 2009, is \$48,465, including principal and interest. Cost of this equipment rental recognized in the statement of functional expenses-modified cash basis for the year ended March 31, 2009, was \$2,054, which includes principal and interest. Accumulated depreciation recognized in the Plant Fund on the copiers under capital lease totaled \$2,019 for the fiscal year ended March 31, 2009.

**The Community Action Program Corporation  
of Washington-Morgan Counties, Ohio  
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED MARCH 31, 2009**

**NOTE 9 - CONCENTRATIONS**

The Community Action Program Corporation receives approximately 81 percent of its support and revenue through federal government grants. Approximately 76 percent of those federal funds are through the five programs noted below. Their percent of funding to total federal funding is as follows:

<u>Program</u>	<u>Percent</u>
Head Start	26
Housing Choice Voucher Program	22
Low Income Energy Assistance Program (LIHEAP)	14
Workforce Investment Act (WIA)	9
Temporary Assistance to Needy Families (TANF)	5

The Community Action Program Corporation has funds on deposit with a local financial institution that exceed the Federal Deposit Insurance Corporation (FDIC) insured amount of \$250,000 (unlimited for non-interest bearing funds). Funds in excess of the insured amounts are secured under a memorandum of agreement for deposit of public funds between the financial institution and the CAP. Per this agreement, the financial institution will secure all public deposits in an amount sufficient to meet the requirements of Chapter 135 of the Ohio Revised Code. A maximum of \$5,000,000 will be covered by this agreement. This agreement is in effect through March 31, 2011.

**NOTE 10 – GRANT CONTINGENCIES**

Under the terms of federal and state grants, periodic audits are required and certain costs may be questioned as inappropriate expenditures. Such audits could lead to reimbursements to the grantor agencies. Management believes disallowances, if any, will be immaterial.

**NOTE 11 – LINE OF CREDIT**

The CAP maintains a line of credit at a local financial institution in the amount of \$150,000. The interest rate at March 31, 2009, on the line of credit is 3.25 percent. The line of credit balance was zero at March 31, 2009. Corporate certificates of deposit are pledged as collateral for the line of credit. The balance of the certificate of deposit used as collateral as of March 31, 2009, was \$153,269.

**The Community Action Program Corporation  
of Washington-Morgan Counties, Ohio  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED MARCH 31, 2009**

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Grant or Program Number	Program or Award Amount	Cash Received (Net of funds returned)	Grant Funds Receivable (Deferred Revenue)		Net Revenue Recognized	Federal Disbursements/ Expenditures
					March 31, 2008	March 31, 2009		
<b>U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>								
<u>DIRECT RECIPIENT:</u>								
Head Start	93.600	05CH4042/42	\$ 2,218,300	\$ 152,898	\$ -	\$ -	\$ 152,898	\$ 152,898
Head Start	93.600	05CH4042/43	2,150,279	2,128,299	-	(9,314)	2,118,985	2,118,985
Subtotal-Head Start				2,281,197	-	(9,314)	2,271,883	2,271,883
<u>PASS-THROUGH:</u>								
<u>WASHINGTON COUNTY DEPARTMENT OF JOB AND FAMILY SERVICES</u>								
Temporary Assistance for Needy Families:								
Head Lice Eradication	93.558	n/a	15,000	5,588	(2,753)	1,901	10,242	10,242
Summer Employment	93.558	2008	70,270	66,671	-	-	66,671	66,671
Transportation NET	93.558	2007-2008	250,000	75,663	3,887	-	71,776	71,776
Transportation NET	93.558	2008-2009	250,000	122,726	-	2,424	125,150	125,150
Emergency Heating	93.558	2007-2008	99,750	33,915	(35,075)	-	68,990	68,990
Subtotal-Temporary Assistance for Needy Families				304,563	(33,941)	4,325	342,829	342,829
<u>PASS-THROUGH:</u>								
<u>OHIO DEPARTMENT OF DEVELOPMENT</u>								
Low Income Home Energy Assistance:								
Crisis Cooling Program	93.568	08-HC-247	31,400	30,617	-	-	30,617	30,617
Emergency	93.568	08-HE-247	717,500	(14,569)	(123,629)	-	109,060	109,060
Emergency	93.568	09-HE-247	1,027,000	1,027,000	-	(413,920)	613,080	613,080
Administrative - Operations	93.568	08-HA-147	252,491	92,750	3,051	-	89,699	89,699
Administrative - Operations	93.568	09-HA-147	252,200	151,317	-	(13,775)	137,542	137,542
Subtotal-Low Income Home Energy Assistance				1,287,115	(120,578)	(427,695)	979,998	979,998
Community Services Block Grant	93.569	07-041	229,264	35,870	8,422	-	27,448	27,448
Community Services Block Grant	93.569	0809-41	458,528	233,468	-	(5,089)	228,379	228,379
Community Services Block Grant T & TA	93.569	08-008	30,000	12,542	-	6,046	18,588	18,588
Subtotal-Community Services Block Grant				281,880	8,422	957	274,415	274,415
<u>PASS-THROUGH:</u>								
<u>COAD</u>								
Temporary Assistance for Needy Families - Weatherization	93.558	40034	n/a	31,813	-	(4,369)	27,444	27,444
Low Income Home Energy Assistance	93.568	H-08	232,200	39,896	23,230	-	16,666	16,666
Low Income Home Energy Assistance	93.568	H-09	321,931	321,931	-	(73,329)	248,602	248,602
				393,640	23,230	(77,698)	292,712	292,712
<u>PASS-THROUGH:</u>								
<u>OHIO DEPARTMENT OF HEALTH</u>								
Maternal and Child Health Services								
Block Grant to the States	93.994	84-6-001-1-MC-07	90,000	45,000	-	-	45,000	45,000
Block Grant to the States	93.994	84-6-001-1-MC-08	90,000	35,806	-	-	35,806	35,806
Family Planning Services	93.217	84-6-001-1-XX-07	112,933	-	9,334	-	(9,334)	(9,334)
Family Planning Services	93.217	84-6-001-1-XX-08	112,933	112,932	-	-	112,932	112,932
				193,738	9,334	-	184,404	184,404

**The Community Action Program Corporation  
of Washington-Morgan Counties, Ohio  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
FOR THE YEAR ENDED MARCH 31, 2009**

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Grant or Program Number	Program or Award Amount	Cash Received (Net of funds returned)	Grant Funds Receivable (Deferred Revenue)		Net Revenue Recognized	Federal Disbursements/ Expenditures
					March 31, 2008	March 31, 2009		
<u>PASS-THROUGH:</u>								
<u>OHIO DEPARTMENT OF AGING/ BUCKEYE HILLS-HOCKING VALLEY REGIONAL DEVELOPMENT DISTRICT AREA AGENCY ON AGING-PSA 8</u>								
Special Programs for the Aging, Title III- Part C Nutrition Services	93.045	PY08/09	n/a	142,904	-	-	142,904	142,904
Nutrition Services Incentive Program	93.053	PY 08		33,252	-	-	33,252	33,252
				176,156	-	-	176,156	176,156
<u>PASS-THROUGH:</u>								
<u>WASHINGTON COUNTY DEPARTMENT OF JOB AND FAMILY SERVICES</u>								
Title XX Meals	93.667	2007-2009	40,000	28,698	-	-	28,698	28,698
Title XX Acs	93.667	2008	20,000	6,212	-	-	6,212	6,212
				34,910	-	-	34,910	34,910
<u>PASS-THROUGH:</u>								
<u>MORGAN COUNTY DEPARTMENT OF JOB &amp; FAMILY SERVICES</u>								
Temporary Assistance for Needy Families:								
Ombudsman	93.558	2007-2008	92,107	30,677	3,908	-	26,769	26,769
Ombudsman	93.558	2008-2009	68,299	37,961	-	2,524	40,485	40,485
Kinship Navigator	93.558	2007-2008	15,000	5,647	338	-	5,309	5,309
Kinship Navigator	93.558	2008-2009	15,000	6,631	-	(68)	6,563	6,563
				80,916	4,246	2,456	79,126	79,126
<u>PASS-THROUGH:</u>								
<u>MORGAN COUNTY COMMISSIONERS</u>								
Temporary Assistance for Needy Families:								
Help Me Grow - Baby Think Twice	93.558	2008-2009	10,000	10,000	327	-	9,673	9,673
				10,000	327	-	9,673	9,673
<b>SUBTOTAL - U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				<b>5,044,115</b>	<b>(108,960)</b>	<b>(506,969)</b>	<b>4,646,106</b>	<b>4,646,106</b>
<b>U. S. DEPARTMENT OF ENERGY</b>								
<u>PASS-THROUGH:</u>								
<u>COAD</u>								
Weatherization Assistance for Low-Income Persons	81.042	D-08	137,585	(330)	(17,345)	-	17,015	17,015
Weatherization Assistance for Low-Income Persons	81.042	D-08	168,000	157,600	-	(25,623)	131,977	131,977
<b>SUBTOTAL - U. S. DEPARTMENT OF ENERGY</b>				<b>157,270</b>	<b>(17,345)</b>	<b>(25,623)</b>	<b>148,992</b>	<b>148,992</b>
<b>U. S. DEPARTMENT OF AGRICULTURE</b>								
<u>PASS-THROUGH:</u>								
<u>OHIO DEPARTMENT OF EDUCATION</u>								
Child and Adult Care Food Program	10.558	n/a	n/a	82,378	-	-	82,378	82,378
Subtotal Child and Adult Care Food Program				82,378	-	-	82,378	82,378
<u>DIRECT RECIPIENT</u>								
Rural Housing Preservation Grants	10.433	HPG 08	98,167	-	-	2,062	2,062	2,062

**The Community Action Program Corporation  
of Washington-Morgan Counties, Ohio  
SCHEDULE OF FEDERAL AWARDS (CONTINUED)  
FOR THE YEAR ENDED MARCH 31, 2009**

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Grant or Program Number	Program or Award Amount	Cash Received (Net of funds returned)	Grant Funds Receivable (Deferred Revenue)		Net Revenue Recognized	Federal Disbursements/ Expenditures
					March 31, 2008	March 31, 2009		
<b>PASS-THROUGH: OHIO DEPARTMENT OF HEALTH</b>								
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	84-6-001-1-CL-09	324,821	172,994	(3,570)	-	176,564	176,564
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	84-6-001-1-CL-09	324,821	192,906	-	(22,822)	170,084	170,084
Subtotal WIC				365,900	(3,570)	(22,822)	346,648	346,648
<b>SUBTOTAL - U.S. DEPARTMENT OF AGRICULTURE</b>				448,278	(3,570)	(20,760)	431,088	431,088
<b>U.S. DEPARTMENT OF HOMELAND SECURITY FEDERAL EMERGENCY MANAGEMENT AGENCY</b>								
<b>PASS-THROUGH: OHIO EMERGENCY MANAGEMENT AGENCY/ WASHINGTON COUNTY COMMISSIONERS</b>								
Hazard Mitigation Grant - Macksburg	97.039	DR-1519.22R-OH	73,319	(9,286)	(20,860)	-	11,574	11,574
<b>PASS-THROUGH: OHIO EMERGENCY MANAGEMENT AGENCY/ VILLAGE OF LOWER SALEM</b>								
Hazard Mitigation Grant	97.039	DR-1519-17 OHIO	49,114	(684)	(684)	-	-	-
<b>SUBTOTAL - U.S. DEPARTMENT OF HOMELAND SECURITY</b>				(9,970)	(21,544)	-	11,574	11,574
<b>U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>								
<b>PASS-THROUGH: CITY OF MARIETTA</b>								
HUD Section 8 Housing Choice Vouchers	14.871	OH16-V077	1,204,307	1,204,307	(444,467)	-	1,648,774	1,648,774
HUD Section 8 Housing Choice Vouchers	14.871	OH16-V077	1,514,240	378,560	-	(172,295)	206,265	206,265
HUD Shelter Plus Care	14.238	OH16C90-7011	144,000	30,000	6,392	6,621	30,229	30,229
Community Development Block Grant/ State's Program	14.228	n/a	40,000	6,360	-	-	6,360	6,360
HOME Comprehensive Housing Improvement Program	14.239	A-C-04-289-2	555,000	46,805	874	(29,283)	16,648	16,648
Neighborhood Stabilization Program	14.228		1,065,754	-	-	351	351	351
<b>PASS-THROUGH: CITY OF BELPRE</b>								
HOME Comprehensive Housing Improvement Program	14.239	A-C-07-095-2	352,500	59,762	1,621	(18,562)	39,579	39,579
CDBG Comprehensive Housing Improvement Program	14.228	A-C-07-095-1	147,500	7,562	-	-	7,562	7,562
<b>PASS-THROUGH: OHIO DEPARTMENT OF DEVELOPMENT/ WASHINGTON COUNTY COMMISSIONERS</b>								
Community Development Block Grant/ State's Program	14.228	B-C-04-077-1	27,118	27,118	(8,362)	-	35,480	35,480
HOME Comprehensive Housing Improvement Program	14.239	B-C-08-077-1	86,500	-	-	(3,800)	(3,800)	(3,800)
Mitigation HUD Disaster Recovery CDBG	14.228	B-P-06-077-2	179,751	-	17,585	30,598	13,013	13,013
<b>PASS THROUGH: MORGAN COUNTY SCHOOLS</b>								
Emergency Shelter Grants Program	14.231	2007-2008	12,000	7,345	1,162	-	6,183	6,183
Emergency Shelter Grants Program	14.231	2008-2009	n/a	13,821	-	899	14,720	14,720

**The Community Action Program Corporation  
of Washington-Morgan Counties, Ohio  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
FOR THE YEAR ENDED MARCH 31, 2009**

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Grant or Program Number	Program or Award Amount	Cash Received (Net of funds returned)	Grant Funds Receivable (Deferred Revenue)		Net Revenue Recognized	Federal Disbursements/ Expenditures
					March 31, 2008	March 31, 2009		
<u>PASS-THROUGH:</u>								
<u>OHIO DEPARTMENT OF DEVELOPMENT/ MORGAN COUNTY COMMISSIONERS</u>								
Community Development Block Grant/ State's Program	14.228	B-C-06-053-1	105,000	9,693	-	-	9,693	9,693
HOME Investment Partnerships Program Community Development Block Grant/ State's Program	14.239	B-C-06-053-2	450,000	45,028	10,092	-	34,936	34,936
HOME Investment Partnerships Program	14.228	B-C-08-053-1	107,000	-	-	-	-	-
HOME Investment Partnerships Program	14.239	B-C-08-053-2	435,300	-	-	5,884	5,884	5,884
<b>SUBTOTAL - U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				<b>1,836,361</b>	<b>(415,103)</b>	<b>(179,587)</b>	<b>2,071,877</b>	<b>2,071,877</b>
<b>U. S. DEPARTMENT OF LABOR</b>								
<u>PASS-THROUGH O.V.E.R</u>								
Employment Service/Wagner-Peyser Funded Activities- One Stop-ODJFS	17.207	n/a		12,214	-	-	12,214	12,214
Trade Adjustment Assistance-One Stop	17.245	n/a		2,083	-	-	2,083	2,083
Unemployment Insurance-One Stop	17.225	n/a		1,453	-	-	1,453	1,453
Local Veteran Employment Representative Program-One Stop	17.804	n/a		328	-	-	328	328
Disabled Veterans Outreach Program-One Stop	17.801	n/a		4,822	-	-	4,822	4,822
Subtotal One Stop Non WIA				<u>20,900</u>	<u>-</u>	<u>-</u>	<u>20,900</u>	<u>20,900</u>
<u>PASS-THROUGH:</u>								
<u>SENIOR SERVICE AMERICA, INC.</u>								
Senior Community Services: Employment Program-Title V	17.235	PY07-08	264,457	69,653	(1,123)	-	70,776	70,776
Senior Aide Program	17.235	PY08-09	274,341	183,278	-	(1,093)	182,185	182,185
Subtotal-Senior Community Services				<u>252,931</u>	<u>(1,123)</u>	<u>(1,093)</u>	<u>252,961</u>	<u>252,961</u>
<u>PASS-THROUGH:</u>								
<u>MORGAN COUNTY DJFS</u>								
WIA - Youth Activities	17.259	2007-2008	70,000	19,507	2,114	-	17,393	17,393
Subtotal - Morgan County DJFS				<u>19,507</u>	<u>2,114</u>	<u>-</u>	<u>17,393</u>	<u>17,393</u>
<u>PASS THROUGH O.V.E.R.</u>								
WIA - Adult Program	17.258	2007-2008	181,729	63,443	27,943	-	35,500	35,500
WIA - Adult Program	17.258	2008-2009	215,149	188,648	-	1,290	189,938	189,938
WIA - Adult Program	17.258	2008-2009	23	23	-	-	23	23
WIA - Youth Activities	17.259	2007-2008	186,964	44,859	(12,704)	-	57,563	57,563
WIA - Youth Activities	17.259	2008-2009	189,824	145,636	-	(2,350)	143,286	143,286
WIA - Dislocated Workers	17.260	2007-2009	16,790	18,761	4,234	14,268	28,785	28,785
WIA - Dislocated Workers	17.260	2007-2008	248,471	37,739	13,117	-	24,622	24,622
WIA - Dislocated Workers	17.260	2008-2009	153,585	124,896	-	5,543	130,439	130,439
WIA - Dislocated Workers	17.260	2008-2009	16,664	14,997	-	(1,730)	13,267	13,267
WIA - Dislocated Workers	17.260	2008-2009	48	48	-	-	48	48
WIA - Dislocated Workers: Ormet & Middleton	17.260	2005-2009	242,984	43,019	2,585	164	40,598	40,598
Alliance Data Systems	17.260	2006-2008	379,124	17,544	2,243	-	15,301	15,301
Rapid Response - NOVA	17.260	2007-2008	26,116	14,627	-	-	14,627	14,627
Boart/NOVA	17.260	2007-2009	237,263	58,928	2,574	3,812	60,166	60,166
MAHLE	17.260	2008-2009	30,531	2,927	-	180	3,107	3,107
Subtotal WIA Cluster				<u>815,109</u>	<u>44,220</u>	<u>21,167</u>	<u>792,056</u>	<u>792,056</u>

**The Community Action Program Corporation  
of Washington-Morgan Counties, Ohio  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
FOR THE YEAR ENDED MARCH 31, 2009**

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Grant or Program Number	Program or Award Amount	Cash Received (Net of funds returned)	Grant Funds Receivable (Deferred Revenue)		Net Revenue Recognized	Federal Disbursements/ Expenditures
					March 31, 2008	March 31, 2009		
<b>PASS THROUGH O.V.E.R. (continued)</b>								
Work Incentive Grant	17.266	2008-2009	317	317	-	-	317	317
Employment Service/Wagner-Peyser Funded Activities	17.207	2007	1,000	1,000	-	-	1,000	1,000
Subtotal - O.V.E.R.				<u>777,412</u>	<u>39,992</u>	<u>21,167</u>	<u>758,587</u>	<u>758,587</u>
Total Workforce Grants				<u>796,919</u>	<u>42,106</u>	<u>21,167</u>	<u>775,980</u>	<u>775,980</u>
<b>SUBTOTAL - U. S. DEPARTMENT OF LABOR</b>				<u>1,070,750</u>	<u>40,983</u>	<u>20,074</u>	<u>1,049,841</u>	<u>1,049,841</u>
<b>U. S. DEPARTMENT OF EDUCATION</b>								
<b>PASS-THROUGH O.V.E.R</b>								
Rehabilitation Services - Vocational Rehabilitation Grants to States (One Stop - ORSC)	84.126	n/a		363	-	-	363	363
<b>U. S. DEPARTMENT OF TRANSPORTATION</b>								
<b>PASS-THROUGH:</b>								
<b>OHIO DEPARTMENT OF TRANSPORTATION/ WASHINGTON COUNTY COMMISSIONERS</b>								
Federal Transit Formula Grants (Urbanized Area Formula Program)	20.507	2008	319,664	211,775	39,666	-	172,109	172,109
Federal Transit Formula Grants (Urbanized Area Formula Program)	20.507	2009	277,040	-	-	69,260	69,260	69,260
<b>SUBTOTAL - U. S. DEPARTMENT OF TRANSPORTATION</b>				<u>211,775</u>	<u>39,666</u>	<u>69,260</u>	<u>241,369</u>	<u>241,369</u>
<b>TOTAL FEDERAL AWARDS</b>				<u>\$ 8,758,942</u>	<u>\$ (485,873)</u>	<u>\$ (643,605)</u>	<u>\$ 8,601,210</u>	<u>\$ 8,601,210</u>

**The Community Action Program Corporation  
of Washington-Morgan Counties, Ohio  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED MARCH 31, 2009**

**NOTE A - BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards includes the federal grant activity of The Community Action Program Corporation of Washington-Morgan Counties, Ohio and is presented on the modified cash basis of accounting with the exception of recording grant receivables and deferred revenues in the operating-unrestricted assets. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, 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 - RECLASSIFICATION OF PRIOR YEAR DEFERRED REVENUE BALANCES**

Certain reclassifications to deferred revenue balances have been made in the schedule to account for funds returned to grantors.

**NOTE C - FEDERAL FUNDS EXPENDED BY CFDA**

The amounts detailed below have been received through various direct and pass-through entities. Amounts have been regrouped by CFDA number in order to provide expenditures by original federal funding sources. Other federal funds that are not received through various funding or pass-through sources are excluded from this recap. Totals for those funds, by CFDA numbers, are reflected on the schedule of expenditures of federal awards.

<u>Federal Grantor</u>	<u>CFDA Number</u>	<u>Total Amount Expended</u>
U.S. Department of Health and Human Services	93.045	\$ 142,904
	93.053	33,252
	93.217	103,598
	93.558	459,072
	93.568	1,245,266
	93.569	274,415
	93.600	2,271,883
	93.667	34,910
	93.994	<u>80,806</u>
	Total	

**The Community Action Program Corporation  
of Washington-Morgan Counties, Ohio  
NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
FOR THE YEAR ENDED MARCH 31, 2009**

**NOTE C - FEDERAL FUNDS EXPENDED BY CFDA (CONTINUED)**

<u>Federal Grantor</u>	<u>CFDA Number</u>	<u>Total Amount Expended</u>
U.S. Department of Housing and Urban Development	14.231	\$ 20,903
	14.239	93,247
	14.228	72,459
	14.871*	1,855,039
	14.238	<u>30,229</u>
Total		<u>\$ 2,071,877</u>
U.S. Department of Labor	17.207	\$ 13,214
	17.225	1,453
	17.235	252,961
	17.245	2,083
	17.260	330,960
	17.259	218,242
	17.258	225,461
	17.266	317
	17.801	4,822
17.804	<u>328</u>	
Total		<u>\$ 1,049,841</u>

\*The Community Action Program Corporation of Washington-Morgan Counties, Ohio is the fiscal agent for the City of Marietta in regard to the HUD Section 8 Housing Choice Vouchers Program.

**The Community Action Program Corporation  
of Washington-Morgan Counties, Ohio  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED MARCH 31, 2009**

**SECTION I - SUMMARY OF AUDITOR'S RESULTS**

**Financial Statements**

Type of auditor's report issued:

The report on the financial statements of The Community Action Program Corporation of Washington-Morgan Counties, Ohio as of and for the year ended March 31, 2009, is unqualified. The opinion is dated October 16, 2009.

Internal control over financial reporting:

Material weakness(es) identified?  Yes  No

Significant deficiency(ies) identified not considered to be material weakness(es)?  Yes  None Reported

Noncompliance material to financial statements noted?  Yes  No

**Federal Awards**

Internal control over major programs:

Material weakness(es) identified?  Yes  No

Significant deficiency(ies) identified not considered to be material weakness(es)?  Yes  None Reported

An unqualified opinion has been issued on the compliance for major programs of The Community Action Program Corporation of Washington-Morgan Counties, Ohio as of and for the year ended March 31, 2009. The opinion is dated October 16, 2009.

Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section 510(a)?  Yes  No

**The Community Action Program Corporation  
of Washington-Morgan Counties, Ohio  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED MARCH 31, 2009**

**SECTION I - SUMMARY OF AUDITOR'S RESULTS (continued)**

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
93.600	U.S. Department of Health and Human Services Head Start (Direct funding)
14.871	U.S. Department of Housing and Urban Development HUD Section 8 Housing Choice Vouchers (passed through the City of Marietta)
17.258-260	U.S. Department of Labor WIA Cluster (passed through various agencies)

The dollar threshold used to determine major programs was \$300,000.

The Community Action Program Corporation of Washington-Morgan Counties Ohio qualified as a low-risk auditee for the year ended March 31, 2009.

**SECTION II - FINANCIAL STATEMENT FINDINGS**

We noted no findings related to the financial statements which are required to be reported in accordance with GAGAS.

**SECTION III - FINDINGS AND QUESTIONED COSTS FOR FEDERAL AWARDS**

We noted no findings or questioned or likely questioned costs for federal awards for the fiscal year ended March 31, 2009.



**INDEPENDENT AUDITOR'S 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  
The Community Action Program Corporation  
of Washington-Morgan Counties, Ohio

We have audited the financial statements of The Community Action Program Corporation of Washington-Morgan Counties, Ohio (a nonprofit organization) (the "CAP") as of and for the year ended March 31, 2009, and have issued our report thereon dated October 16, 2009. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered The Community Action Program Corporation of Washington-Morgan Counties, Ohio'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 the CAP's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the CAP'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 the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with the modified cash basis of accounting such that there is more than a remote likelihood that a misstatement of the entity's financial statements 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 a material misstatement of the financial statements will not be prevented or detected by the entity'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 Program Corporation of Washington-Morgan Counties, Ohio's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant 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 or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to the management of the CAP in a separate letter dated October 16, 2009.

This report is intended solely for the information and use of the Board of Directors, the Audit and Finance Committee, management, others within the organization, and the 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.

A handwritten signature in black ink that reads "J.R. Drodgrass, AZ". The signature is written in a cursive style with a large, stylized "A" at the end.

Wheeling, West Virginia  
October 16, 2009

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER  
COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the Board of Directors of  
The Community Action Program Corporation  
of Washington-Morgan Counties, Ohio

Compliance

We have audited the compliance of The Community Action Program Corporation of Washington-Morgan Counties, Ohio (a nonprofit organization) (the "CAP") 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 fiscal year ended March 31, 2009. The Community Action Program Corporation of Washington-Morgan Counties, Ohio'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 the management of The Community Action Program Corporation of Washington-Morgan Counties, Ohio. Our responsibility is to express an opinion on the CAP'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*. Those standards and OMB Circular A-133 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 the CAP'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 the CAP's compliance with those requirements.

In our opinion, The Community Action Program Corporation of Washington-Morgan Counties, Ohio complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the fiscal year ended March 31, 2009.

## Internal Control Over Compliance

The management of The Community Action Program Corporation of Washington-Morgan Counties, Ohio is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the CAP'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 the CAP'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 any 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 and use of the Board of Directors, the Audit and Finance Committee, management, others within the organization, and the 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.



Wheeling, West Virginia  
October 16, 2009

**The Community Action Program Corporation  
of Washington-Morgan Counties, Ohio  
STATUS OF PRIOR YEAR AUDIT FINDINGS/COMMENTS  
MARCH 31, 2009**

There were no findings and recommendations in the prior year report requiring the preparation of this schedule.



**The Community Action Program Corporation  
of Washington-Morgan Counties, Ohio**

**REPORT ON ACCOMPANYING INFORMATION**

Our audit was made for the purpose of forming an opinion on the basic financial statements taken as a whole. The accompanying schedule of program expenses is presented for purpose of additional analysis and is not a required part 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 in accordance with the basis of accounting described in Note 1 to the financial statements.

*S.R. Snodgrass, A.C.*

Wheeling, West Virginia  
October 16, 2009

**THE COMMUNITY ACTION PROGRAM CORPORATION  
OF WASHINGTON-MORGAN COUNTIES, OHIO  
SCHEDULE OF PROGRAM AND CORPORATE SERVICES EXPENSES  
FOR THE YEAR ENDED MARCH 31, 2009**

	Community Services <u>Block Grant</u>	HUD Housing <u>Choice</u>	MHAR Housing - <u>Washington</u>	CSB Home <u>Visitor</u>	Senior Nutrition <u>Program</u>	Lice Eradication - <u>Washington</u>	Kinship <u>Navigator</u>	Washington <u>Levy</u>
<b>Expenditures</b>								
Wages - employee	\$ 125,933	\$ 113,961	\$ 3,898	\$ 75	\$ 210,822	\$ 4,974	\$ 5,256	\$ 75,972
Wages - participant	-	-	-	-	-	-	-	-
Total fringe benefits	57,202	79,979	2,452	21	104,826	1,807	1,712	37,195
Total travel and transportation	17,615	3,076	124	-	30,436	57	380	7,061
Contractual	3,641	8,378	537	6	3,147	89	33	1,493
Communications	4,973	1,320	18	-	4,368	7	784	1,606
Participant support	-	-	-	-	-	-	2,193	-
Classroom training	-	-	-	-	-	-	-	-
OJT	-	-	-	-	-	-	-	-
Occupancy, facility costs, and rents	9,511	3,076	16,922	-	31,572	17	688	7,694
Emergency assistance	-	-	-	-	-	-	-	-
Housing assistance payments	-	1,621,191	26,877	-	-	-	-	-
Insurances	3,759	3,450	542	2	5,489	25	115	1,659
Supplies	8,586	7,111	169	-	4,136	624	176	1,776
Program supplies	-	-	-	-	31,043	2,550	-	4,801
Small tools, equipment, and equipment maintenance	10,787	8,792	72	-	6,999	35	527	920
Memberships and dues	8,973	421	1	-	356	2	-	81
Printing and photocopying	2,463	2,932	24	-	2,164	54	8	240
Miscellaneous	2,384	329	-	1	72	1	200	60
Food	-	-	-	-	195,232	-	-	29,726
Materials	-	-	-	-	-	-	-	-
Vehicle operations	-	1,973	-	-	17,075	-	-	3,968
Acquisition and renovations	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-
One Stop Inner Fund	-	-	-	-	-	-	-	-
Special events	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>\$ 255,827</b>	<b>\$ 1,855,989</b>	<b>\$ 51,636</b>	<b>\$ 105</b>	<b>\$ 647,737</b>	<b>\$ 10,242</b>	<b>\$ 12,072</b>	<b>\$ 174,252</b>

**THE COMMUNITY ACTION PROGRAM CORPORATION  
OF WASHINGTON-MORGAN COUNTIES, OHIO  
SCHEDULE OF PROGRAM AND CORPORATE SERVICES EXPENSES (CONTINUED)  
FOR THE YEAR ENDED MARCH 31, 2009**

	Shelter Plus Care	317 Housing - Morgan	Wellness - Morgan	Housing Trust	HWAP - DOE	HWAP - HHS	CHIP - Washington	CHIP - Morgan
<b>Expenditures</b>								
Wages - employee	\$ 1,981	\$ 912	\$ 4,293	\$ 4,078	\$ 32,326	\$ 123,902	\$ 1,812	\$ 9,636
Wages - participant	-	-	-	-	-	-	-	-
Total fringe benefits	1,253	570	1,156	2,372	13,645	81,621	1,217	6,283
Total travel and transportation	83	32	184	377	1,277	6,742	709	2,354
Contractual	175	65	25	2	1,899	296	113	2,256
Communications	11	4	162	9	266	3,855	2	416
Participant support	-	-	2,244	-	-	-	-	-
Classroom training	-	-	-	-	-	-	-	-
OJT	-	-	-	-	-	-	-	-
Occupancy, facility costs, and rents	7,658	5,287	221	12	836	7,620	2	924
Emergency assistance	-	-	-	-	-	-	-	-
Housing assistance payments	29,160	6,791	-	-	-	-	-	-
Insurances	53	20	75	30	2,640	6,712	781	1,482
Supplies	119	43	196	341	1,094	3,041	105	641
Program supplies	-	-	1,085	-	-	-	-	-
Small tools, equipment, and equipment maintenance	67	22	26	48	704	17,891	9	1,025
Memberships and dues	1	1	-	-	25	-	-	2
Printing and photocopying	15	7	6	21	196	568	921	182
Miscellaneous	-	-	-	-	(23)	23	-	-
Food	-	-	-	-	-	-	-	-
Materials	-	-	-	-	94,107	-	83	1,471
Vehicle operations	-	-	-	-	-	12,997	-	(1)
Acquisition and renovations	-	-	-	35,059	-	-	25,926	-
Interest expense	-	-	-	-	-	-	-	-
One Stop Inner Fund	-	-	-	-	-	-	-	-
Special events	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>\$ 40,576</b>	<b>\$ 13,754</b>	<b>\$ 9,673</b>	<b>\$ 42,349</b>	<b>\$ 148,992</b>	<b>\$ 265,268</b>	<b>\$ 31,680</b>	<b>\$ 26,671</b>

**THE COMMUNITY ACTION PROGRAM CORPORATION  
OF WASHINGTON-MORGAN COUNTIES, OHIO  
SCHEDULE OF PROGRAM AND CORPORATE SERVICES EXPENSES (CONTINUED)  
FOR THE YEAR ENDED MARCH 31, 2009**

	<u>Urban Transit</u>	<u>Housing Preservation</u>	<u>CHIP - Marietta</u>	<u>CTS/EMT/NET</u>	<u>Electric Partnership Program</u>	<u>Senior Aides - Title V</u>	<u>Workforce Investment Act</u>	<u>Alternative to Delinquency</u>
<b>Expenditures</b>								
Wages - employee	\$ 173,711	\$ 1,051	\$ 10,035	\$ 12,558	\$ 25,362	\$ 13,623	\$ 156,812	\$ 168
Wages - participant	-	-	-	-	-	205,352	14,547	240
Total fringe benefits	123,241	602	6,549	7,193	15,526	32,462	110,866	120
Total travel and transportation	4,851	40	425	125,972	2,578	1,703	19,267	16
Contractual	6,899	128	2,172	889	504	834	4,818	8
Communications	2,228	1	484	501	906	54	3,604	1
Participant support	-	-	-	-	-	-	25,555	-
Classroom training	-	-	-	-	-	-	274,578	-
OJT	-	-	-	-	-	-	425	-
Occupancy, facility costs, and rents	10,062	2	701	35	543	209	7,735	2
Emergency assistance	-	-	-	-	-	-	-	-
Housing assistance payments	-	-	-	-	-	-	-	-
Insurances	14,190	65	1,506	266	1,522	367	3,516	2
Supplies	7,741	158	1,170	1,277	1,509	677	5,435	9
Program supplies	4,644	-	-	-	-	-	42	-
Small tools, equipment, and equipment maintenance	4,323	6	519	370	1,337	375	7,038	6
Memberships and dues	29	-	5	4	1,480	3	227	-
Printing and photocopying	1,925	8	248	853	68	(3,376)	1,189	1
Miscellaneous	100	-	-	-	-	-	(25)	-
Food	-	-	-	-	-	-	-	-
Materials	-	-	2,794	-	27,342	-	-	-
Vehicle operations	68,273	-	-	45,690	1,082	-	-	-
Acquisition and renovations	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-
One Stop Inner Fund	-	-	-	-	-	-	-	-
Special events	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>\$ 422,217</b>	<b>\$ 2,061</b>	<b>\$ 26,608</b>	<b>\$ 195,608</b>	<b>\$ 79,759</b>	<b>\$ 252,283</b>	<b>\$ 635,629</b>	<b>\$ 573</b>

**THE COMMUNITY ACTION PROGRAM CORPORATION  
OF WASHINGTON-MORGAN COUNTIES, OHIO  
SCHEDULE OF PROGRAM AND CORPORATE SERVICES EXPENSES (CONTINUED)  
FOR THE YEAR ENDED MARCH 31, 2009**

	Ombudsman - <u>Morgan</u>	WIA Morgan - <u>Youth</u>	Washington <u>Summer</u>	<u>Verizon 2003</u>	Head Start* <u>Federal</u>	Micro <u>Enterprise</u>	MR Housing Management <u>Washington</u>	MR Housing Management <u>Morgan</u>
<b>Expenditures</b>								
Wages - employee	\$ 31,245	\$ 6,390	\$ 3,315	\$ 134	\$ 1,073,446	\$ -	\$ 3,065	\$ 1,966
Wages - participant	2,727	4,512	31,889	-	-	-	-	-
Total fringe benefits	21,062	5,059	5,240	78	743,754	-	1,981	1,256
Total travel and transportation	4,816	434	203	6	58,701	-	81	52
Contractual	456	126	25,095	7	68,951	55	14	12
Communications	1,545	264	4	1	24,851	-	15	10
Participant support	1,379	-	-	-	560	-	-	-
Classroom training	-	-	-	-	-	-	-	-
OJT	-	-	-	-	-	-	-	-
Occupancy, facility costs, and rents	2,440	392	9	2	100,189	-	793	1,253
Emergency assistance	-	-	-	-	-	-	-	-
Housing assistance payments	-	-	-	-	-	-	-	-
Insurances	132	1	-	2	34,666	-	4	4
Supplies	367	89	63	93	16,126	-	346	144
Program supplies	-	-	-	-	64,951	-	-	-
Small tools, equipment, and equipment maintenance	964	115	12	2	32,246	-	176	57
Memberships and dues	55	-	-	-	179	-	3	2
Printing and photocopying	66	12	-	1	14,323	-	27	17
Miscellaneous	-	-	-	-	-	-	-	-
Food	-	-	-	-	86,773	-	-	-
Materials	-	-	-	-	-	-	-	-
Vehicle operations	-	-	-	-	33,256	-	-	-
Acquisition and renovations	-	-	-	-	-	-	-	-
Interest expense	-	(1)	(1)	-	1,289	-	-	-
One Stop Inner Fund	-	-	-	-	-	-	-	-
Special events	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>\$ 67,254</b>	<b>\$ 17,393</b>	<b>\$ 65,829</b>	<b>\$ 326</b>	<b>\$ 2,354,261</b>	<b>\$ 55</b>	<b>\$ 6,505</b>	<b>\$ 4,773</b>

\*Includes \$16,931 in principal payments for facilities' vehicles.

**THE COMMUNITY ACTION PROGRAM CORPORATION  
OF WASHINGTON-MORGAN COUNTIES, OHIO  
SCHEDULE OF PROGRAM AND CORPORATE SERVICES EXPENSES (CONTINUED)  
FOR THE YEAR ENDED MARCH 31, 2009**

	<u>HEAP Administration</u>	<u>HEAP Emergency</u>	<u>Emergency Cooling</u>	<u>SBC Ameritech</u>	<u>Child &amp; Family Health</u>	<u>Health Contracts</u>	<u>Family Planning</u>	<u>FHS Help Me Grow</u>
<b>Expenditures</b>								
Wages - employee	\$ 125,606	\$ -	\$ -	\$ 112	\$ 69,655	\$ 7,994	\$ 69,366	\$ 2,661
Wages - participant	-	-	-	-	-	-	-	-
Total fringe benefits	74,039	-	-	60	43,792	6,744	45,149	1,697
Total travel and transportation	3,715	-	-	2	731	96	2,155	480
Contractual	3,095	-	-	2	5,485	59	10,466	33
Communications	3,328	-	-	-	1,955	177	2,783	19
Participant support	-	-	-	-	-	-	-	-
Classroom training	-	-	-	-	21	2	15	-
OJT	-	-	-	-	-	-	-	-
Occupancy, facility costs, and rents	5,117	-	-	-	3,130	235	6,086	40
Emergency assistance	-	722,140	30,617	-	-	-	-	-
Housing assistance payments	-	-	-	-	-	-	-	-
Insurances	348	-	-	1	6,706	25	6,425	-
Supplies	2,307	-	-	6	2,268	253	4,430	58
Program supplies	52	-	-	-	4,128	-	15,937	-
Small tools, equipment, and equipment maintenance	9,499	-	-	1	5,834	207	6,438	33
Memberships and dues	21	-	-	-	11	5	211	-
Printing and photocopying	114	-	-	-	503	51	948	10
Miscellaneous	-	-	-	-	-	-	-	-
Food	-	-	-	-	-	-	-	-
Materials	-	-	-	-	-	-	-	-
Vehicle operations	-	-	-	-	-	-	-	-
Acquisition and renovations	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-
One Stop Inner Fund	-	-	-	-	-	-	-	-
Special events	-	-	-	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 227,241</u>	<u>\$ 722,140</u>	<u>\$ 30,617</u>	<u>\$ 184</u>	<u>\$ 144,219</u>	<u>\$ 15,848</u>	<u>\$ 170,409</u>	<u>\$ 5,031</u>

**THE COMMUNITY ACTION PROGRAM CORPORATION  
OF WASHINGTON-MORGAN COUNTIES, OHIO  
SCHEDULE OF PROGRAM AND CORPORATE SERVICES EXPENSES (CONTINUED)  
FOR THE YEAR ENDED MARCH 31, 2009**

	<u>WIC</u>	<u>Community Response</u>	<u>Morgan Co. Prevention</u>	<u>One Stop</u>	<u>Ormet and Middleton 2/01/05-6/30/01</u>	<u>PRC Emergency HEAP</u>	<u>Marietta Gynecologic Associates</u>	<u>T &amp; T A</u>
<b>Expenditures</b>								
Wages - employee	\$ 176,601	\$ -	\$ 12,851	\$ 5,371	\$ 5,622	\$ 197	\$ 9,266	\$ 12,672
Wages - participant	-	-	-	-	-	-	-	-
Total fringe benefits	101,991	-	4,180	4,425	4,122	257	4,916	3,853
Total travel and transportation	5,885	-	1,254	90	941	37	109	999
Contractual	1,659	-	104	116	402	56	60	-
Communications	12,423	-	390	2,344	12	1	141	233
Participant support	-	200	512	-	23,565	-	-	-
Classroom training	53	-	-	-	5,556	-	2	-
OJT	-	-	-	-	-	-	-	-
Occupancy, facility costs, and rents	24,896	-	711	6,548	19	2	187	428
Emergency assistance	-	-	-	-	-	65,200	-	-
Housing assistance payments	-	-	-	-	-	-	-	-
Insurances	6,969	-	144	1,186	149	-	24	154
Supplies	6,011	571	169	2,499	113	4	240	159
Program supplies	1,501	44	-	20	-	-	-	-
Small tools, equipment, and equipment maintenance	6,240	-	553	4,187	78	11	587	38
Memberships and dues	20	-	3	-	3	-	6	-
Printing and photocopying	2,415	-	34	38	16	-	49	50
Miscellaneous	-	-	-	1,000	-	-	-	-
Food	-	-	-	-	-	-	-	-
Materials	-	-	-	-	-	-	-	-
Vehicle operations	-	-	-	-	-	-	-	-
Acquisition and renovations	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-
One Stop Inner Fund	-	-	-	3,145	-	-	-	-
Special events	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>\$ 346,664</b>	<b>\$ 815</b>	<b>\$ 20,905</b>	<b>\$ 30,969</b>	<b>\$ 40,598</b>	<b>\$ 65,765</b>	<b>\$ 15,587</b>	<b>\$ 18,586</b>

**THE COMMUNITY ACTION PROGRAM CORPORATION  
OF WASHINGTON-MORGAN COUNTIES, OHIO  
SCHEDULE OF PROGRAM AND CORPORATE SERVICES EXPENSES (CONTINUED)  
FOR THE YEAR ENDED MARCH 31, 2009**

	<u>Second Harvest Foodbanks</u>	<u>CHIP Belpre</u>	<u>TANF Weatherization</u>	<u>Alliance Data Systems-WIA</u>	<u>Mitigation- Washington Co FEMA</u>	<u>Mitigation- Washington Co EMA</u>	<u>Mitigation- Washington Co CDBG</u>
<b>Expenditures</b>							
Wages - employee	\$ -	\$ 22,591	\$ 8,320	\$ 2,935	\$ 1,302	\$ 4,532	\$ 5,795
Wages - participant	-	-	-	-	-	-	-
Total fringe benefits	-	14,083	3,914	2,330	617	2,766	3,061
Total travel and transportation	475	2,458	42	1,537	131	58	116
Contractual	-	2,313	-	250	183	538	545
Communications	-	340	4	3	3	5	7
Participant support	-	-	-	669	-	-	-
Classroom training	-	-	-	7,385	-	-	-
OJT	-	-	-	-	-	-	-
Occupancy, facility costs, and rents	-	785	5	8	8	7	19
Emergency assistance	-	-	-	-	-	-	-
Housing assistance payments	-	-	-	-	-	-	-
Insurances	-	1,371	-	112	2	-	378
Supplies	2,480	829	28	39	16	100	194
Program supplies	-	-	-	-	-	-	-
Small tools, equipment, and equipment maintenance	-	392	9	16	10	25	27
Memberships and dues	-	8	-	-	-	1	2
Printing and photocopying	-	82	6	9	1	17	17
Miscellaneous	-	-	-	-	-	-	-
Food	-	-	-	-	-	-	-
Materials	-	1,889	15,116	-	-	-	-
Vehicle operations	-	-	-	-	-	-	-
Acquisition and renovations	-	-	-	-	9,300	82,152	2,880
Interest expense	-	-	-	-	-	-	-
One Stop Inner Fund	-	-	-	-	-	-	-
Special events	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>\$ 2,955</b>	<b>\$ 47,141</b>	<b>\$ 27,444</b>	<b>\$ 15,293</b>	<b>\$ 11,573</b>	<b>\$ 90,201</b>	<b>\$ 13,041</b>

**THE COMMUNITY ACTION PROGRAM CORPORATION  
OF WASHINGTON-MORGAN COUNTIES, OHIO  
SCHEDULE OF PROGRAM AND CORPORATE SERVICES EXPENSES (CONTINUED)  
FOR THE YEAR ENDED MARCH 31, 2009**

	RHISCO 1/1/08 - 6/30/09	Title XX Air Conditioners	Boart & Nova Program 1/10/08 6/30/08	MAHLE	Neighborhood Stabilization Program	Add Payee	Total	Rental Properties
<b>Expenditures</b>								
Wages - employee	\$ 6,066	\$ 495	\$ 12,474	\$ 219	\$ -	\$ 2,465	\$ 2,797,880	\$ 34,417
Wages - participant	-	-	-	-	-	-	259,267	-
Total fringe benefits	2,963	287	7,984	209	-	3,309	1,805,048	22,555
Total travel and transportation	1,315	11	1,386	5	-	-	313,680	1,093
Contractual	53,291	-	28	-	-	-	211,808	1,108
Communications	7	2	15	-	-	-	76,462	51
Participant support	-	-	1,873	740	-	-	59,490	-
Classroom training	-	-	30,505	1,899	-	-	320,016	-
OJT	-	-	2,680	-	-	-	3,105	-
Occupancy, facility costs, and rents	7	4,003	26	1	-	-	268,675	98,722
Emergency assistance	-	1,400	-	-	-	-	819,357	-
Housing assistance payments	-	-	-	-	-	-	1,684,019	-
Insurances	2	-	86	2	-	-	107,161	24,161
Supplies	38	13	2,016	29	-	-	88,232	913
Program supplies	-	-	-	-	-	-	130,798	-
Small tools, equipment, and equipment maintenance	23	2	689	1	-	-	130,370	283
Memberships and dues	1	-	4	-	-	-	12,146	8
Printing and photocopying	4	-	399	3	351	-	30,280	274
Miscellaneous	-	-	-	-	-	-	4,122	-
Food	-	-	-	-	-	-	311,731	-
Materials	-	-	-	-	-	-	142,802	-
Vehicle operations	-	-	-	-	-	-	184,313	159
Acquisition and renovations	-	-	-	-	-	-	155,317	-
Interest expense	-	-	-	-	-	-	1,287	21,538
One Stop Inner Fund	-	-	-	-	-	-	3,145	-
Special events	-	-	-	-	-	-	-	-
<b>Total expenditures</b>	<b>\$ 63,717</b>	<b>\$ 6,213</b>	<b>\$ 60,165</b>	<b>\$ 3,108</b>	<b>\$ 351</b>	<b>\$ 5,774</b>	<b>\$ 9,920,511</b>	<b>\$ 205,282</b>

**THE COMMUNITY ACTION PROGRAM CORPORATION  
OF WASHINGTON-MORGAN COUNTIES, OHIO  
SCHEDULE OF PROGRAM AND CORPORATE SERVICES EXPENSES (CONTINUED)  
FOR THE YEAR ENDED MARCH 31, 2009**

	WVAN	Utilities Programs	Total Corporate Services	Total Program and Corporate Services	Management and General	Total
<b>Expenditures</b>						
Wages - employee	\$ 64,635	\$ 8,578	\$ 107,630	\$ 2,905,510	\$ 7,762	\$ 2,913,272
Wages - participant	-	-	-	259,267	-	259,267
Total fringe benefits	21,428	6,683	50,666	1,855,714	8,150	1,863,864
Total travel and transportation	897	333	2,323	316,003	3,999	320,002
Contractual	1,553	137	2,798	214,606	3,778	218,384
Communications	864	207	1,122	77,584	245	77,829
Participant support	-	-	-	59,490	-	59,490
Classroom training	-	-	-	320,016	-	320,016
OJT	-	-	-	3,105	-	3,105
Occupancy, facility costs, and rents	187	15	98,924	367,599	16,989	384,588
Emergency assistance	-	4,103	4,103	823,460	-	823,460
Housing assistance payments	-	-	-	1,684,019	-	1,684,019
Insurances	20,308	3,141	47,610	154,771	1,951	156,722
Supplies	796	190	1,899	90,131	3,824	93,955
Program supplies	-	-	-	130,798	-	130,798
Small tools, equipment, and equipment maintenance	755	260	1,298	131,668	353	132,021
Memberships and dues	13	230	251	12,397	(7)	12,390
Printing and photocopying	720	9	1,003	31,283	(2,428)	28,855
Miscellaneous	-	-	-	4,122	9,545	13,667
Food	36	-	36	311,767	-	311,767
Materials	-	10,066	10,066	152,868	-	152,868
Vehicle operations	33,078	6,107	39,344	223,657	2,579	226,236
Acquisition and renovations	-	-	-	155,317	500	155,817
Interest expense	-	-	21,538	22,825	5,608	28,433
One Stop Inner Fund	-	-	-	3,145	(3,145)	-
Special events	-	-	-	-	27,655	27,655
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>27,655</u>	<u>27,655</u>
<b>Total expenditures</b>	<b>\$ 145,270</b>	<b>\$ 40,059</b>	<b>\$ 390,611</b>	<b>\$ 10,311,122</b>	<b>\$ 87,358</b>	<b>\$ 10,398,480</b>