

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

**AUDIT REPORT
MARCH 31, 2010**

**The Community Action Program Corporation
of Washington-Morgan Counties, Ohio
MARCH 31, 2010**

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INDEPENDENT AUDITOR'S 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, 2010, 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 to the financial statements, these financial statements were prepared 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 on a modified cash basis of The Community Action Program Corporation of Washington-Morgan Counties, Ohio as of March 31, 2010, and its support, revenue, and expenses, and the changes in its net assets and functional expenses on a modified cash basis 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 November 5, 2010, on our consideration of The Community Action Program Corporation of Washington-Morgan Counties, Ohio's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. 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
November 5, 2010

**The Community Action Program Corporation
of Washington-Morgan Counties, Ohio
STATEMENT OF ASSETS, LIABILITIES, AND NET ASSETS-MODIFIED CASH BASIS
MARCH 31, 2010**

ASSETS

Cash	\$ 1,202,591
Savings and certificates of deposit	537,329
Program funds receivable	371,043
Fixed assets at cost, less accumulated depreciation of \$1,555,719	<u>2,998,328</u>
 TOTAL ASSETS	 <u><u>\$ 5,109,291</u></u>

LIABILITIES AND NET ASSETS

LIABILITIES

Deferred revenue	\$ 835,103
Unearned program and management fees	71,758
Security/escrow deposits and funds held in trust	128,119
Payroll taxes and employee withholdings and accruals	91,219
Accrued vacation	251,230
PIP Trust loan payable	6,503
Capital lease payable	35,541
Mortgages payable - financed	420,825
Mortgages payable - soft mortgages	1,230,003
Notes payable - financed	<u>84,990</u>
Total liabilities	<u>3,155,291</u>

NET ASSETS - UNRESTRICTED

Operating - corporate	727,032
Operating - plant assets	<u>1,226,968</u>
Total net assets	<u>1,954,000</u>

TOTAL LIABILITIES AND NET ASSETS	<u><u>\$ 5,109,291</u></u>
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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, 2010**

PUBLIC SUPPORT AND REVENUE

Federal grants and contracts, net of grant funds returned of \$276,529	\$ 10,083,765
State, local, and other grants, contracts, and fee for service agreements, net of funds returned of \$19,156	1,101,830
Contributions	220,464
Payments for services and rents	602,536
Total public support and revenue	<u>12,008,595</u>

OTHER REVENUE

Special events income	35,650
Miscellaneous income	86,642
Interest income	9,855
Total other revenue	<u>132,147</u>

TOTAL PUBLIC SUPPORT AND OTHER REVENUE

12,140,742

EXPENSES

Program and corporate services	11,907,776
Management and general	97,944
Total expenses	<u>12,005,720</u>

Excess of public support and other revenue over expenses

\$ 135,022

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, 2010**

	<u>Operating Net Assets-Unrestricted</u>			<u>Total Net Assets</u>
	<u>Program</u>	<u>Corporate</u>	<u>Plant</u>	
BALANCES, MARCH 31, 2009	\$ -	\$ 678,382	\$ 1,154,110	\$ 1,832,492
Excess of public support and other revenue over expenses	24,964	110,058	-	135,022
Transfer to plant fund: principal reduction and capital lease payments	(24,964)	(61,408)	86,372	-
Additions to capital assets	-	-	92,696	92,696
Disposal of capital assets	-	-	(38,384)	(38,384)
Amortization of mortgage payable balances	-	-	83,989	83,989
Depreciation, net	-	-	(151,815)	(151,815)
BALANCES, MARCH 31, 2010	<u>\$ -</u>	<u>\$ 727,032</u>	<u>\$ 1,226,968</u>	<u>\$ 1,954,000</u>

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, 2010**

	<u>Senior and Community Services</u>	<u>Morgan Operations</u>	<u>Housing and Transportation</u>	<u>Employment and Training</u>	<u>Children's Programs</u>	<u>Miscellaneous Community Programs</u>
EXPENDITURES						
Wages - employee	\$ 733,359	\$ 13,392	\$ 711,116	\$ 242,034	\$ 1,091,088	\$ 32,101
Wages - participant	-	-	-	485,125	-	-
Total fringe benefits	416,828	4,982	380,609	244,842	722,289	18,768
Total travel and transportation	77,660	1,191	201,316	19,034	59,617	2,652
Contractual	26,013	182	21,641	5,516	51,476	50,228
Communications	18,894	866	8,490	7,734	23,444	44
Participant support	-	-	-	57,322	861	-
Classroom training	-	-	-	501,986	-	-
On the job training - OJT	-	-	-	2,276	-	-
Occupancy, facility costs, and rents	119,809	5,484	23,602	13,926	83,152	2,440
Emergency assistance	964,624	-	-	-	-	-
Housing assistance payments	1,835,935	6,791	-	464	-	-
Insurances	17,501	182	39,877	6,712	34,711	26
Supplies	31,832	322	25,066	13,704	18,104	3,873
Program supplies	43,583	-	1,883	1,175	44,553	208
Small tools, equipment, and equipment maintenance	30,775	733	71,912	11,967	30,743	373
Memberships and dues	10,252	1	2,133	1,924	2,020	-
Printing and photocopying	9,975	21	4,266	2,010	7,995	3,656
Miscellaneous	3,993	-	2	-	-	-
Food	234,090	-	126	-	85,785	-
Materials	-	-	309,821	-	-	-
Vehicle operations	17,336	-	193,021	-	21,674	-
Acquisition and renovation	-	-	93,022	-	-	71,169
Special events	-	-	-	-	-	-
Interest expense	-	-	-	-	3,719	-
Total expenditures	<u>\$ 4,592,459</u>	<u>\$ 34,147</u>	<u>\$ 2,087,903</u>	<u>\$ 1,617,751</u>	<u>\$ 2,281,231</u>	<u>\$ 185,538</u>

The Corporate Account includes the elimination of photocopying expense included in the programs for principal payments on the capital lease totaling \$12,935.
The Children's Program expenses do not include principal payments for facilities and vehicles totaling \$12,029.

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, 2010**

	Health Programs	Corporate Services	Total Program and Corporate Services	Management and General	Total Expenses
EXPENDITURES					
Wages - employee	\$ 328,904	\$ 87,463	\$ 3,239,457	\$ 7,370	\$ 3,246,827
Wages - participant	-	-	485,125	-	485,125
Total fringe benefits	196,692	52,023	2,037,033	4,591	2,041,624
Total travel and transportation	6,723	2,034	370,227	9,141	379,368
Contractual	44,220	3,232	202,508	3,785	206,293
Communications	17,461	958	77,891	1,049	78,940
Participant support	-	-	58,183	-	58,183
Classroom training	-	-	501,986	-	501,986
On the job training - OJT	-	-	2,276	-	2,276
Occupancy, facility costs, and rents	39,103	106,374	393,890	8,900	402,790
Emergency assistance	-	12,956	977,580	-	977,580
Housing assistance payments	-	-	1,843,190	-	1,843,190
Insurances	20,100	65,055	184,164	2,439	186,603
Supplies	11,639	2,040	106,580	5,157	111,737
Program supplies	19,545	-	110,947	-	110,947
Small tools, equipment, and equipment maintenance	17,832	4,939	169,274	296	169,570
Memberships and dues	224	10	16,564	-	16,564
Printing and photocopying	6,178	126	34,227	(12,216)	22,011
Miscellaneous	841	234	5,070	8,021	13,091
Food	-	-	320,001	-	320,001
Materials	-	9,827	319,648	-	319,648
Vehicle operations	13	33,959	266,003	18,308	284,311
Acquisition and renovation	-	-	164,191	-	164,191
Special events	-	-	-	36,093	36,093
Interest expense	-	18,042	21,761	5,010	26,771
Total expenditures	<u>\$ 709,475</u>	<u>\$ 399,272</u>	<u>\$ 11,907,776</u>	<u>\$ 97,944</u>	<u>\$ 12,005,720</u>

The Corporate Account includes the elimination of photocopying expense included in the programs for principal payments on the capital lease totaling \$12,935. The Children's Program expenses do not include principal payments for facilities and vehicles totaling \$12,029.

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, 2010**

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, 2010**

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, 2010**

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, 2010**

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, 2010.

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, 2010.

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, 2010**

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 Accounting Standards Codification. Certain requirements of the Trust Agreement have not been met as of March 31, 2010, which would permit the CAP to have access to net asset values of the PIP Trust. Therefore, as of March 31, 2010, the CAP does not have an ongoing economic interest in the net assets of the PIP Trust.

As of March 31, 2010, 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 2010.

There were no additional transactions between the PIP Trust and the CAP for the fiscal year ended March 31, 2010.

**The Community Action Program Corporation
of Washington-Morgan Counties, Ohio
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED MARCH 31, 2010**

**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 have not been satisfied. The total amount of in-kind services received was \$978,654. 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 fiscal year 2010, the rate used was \$7.30 per hour (in accordance with the State of Ohio federal minimum wage rate) plus fringe benefits afforded to part-time employees.

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, 2010, for the following grants:

In-kind Space/Use Allowance

U.S. Department of Health and Human Services - Head Start	<u>\$ 75,653</u>
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In-kind Wages and Fringe Benefits

Senior Service America, Inc. - Senior Aides Title V Program	45,114
Senior Service America, Inc. - Title V ARRA	12,453
U.S. Department of Health and Human Services - Head Start	827,779
Area Agency on Aging - Senior Programs	15,540
Washington County Levy	<u>2,115</u>
Total Wages and Fringe Benefits	<u>903,001</u>

Total in-kind match	<u>\$ 978,654</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, 2010**

**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 \$978,654 in-kind match has been allocated to federal and state assisted programs as follows:

* U.S. Department of Health & Human Services - Head Start	\$ 903,432
* Area Agency on Aging - Senior Programs	15,540
* Senior Service America, Inc. - Title V	57,567
Washington County Levy	<u>2,115</u>
Total in-kind	<u>\$ 978,654</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 \$371,043 for program funds receivable and \$835,103 for deferred revenue as of March 31, 2010, 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

Ohio Department of Development (ODOD) - Community Services Block Grant - (T & TA)	\$ 3,554
HUD/City of Marietta - Shelter Plus Care	34,700
City of Marietta - Neighborhood Stabilization Program	22,383
Morgan County - Homelessness Prevention	1,062
Washington County Urban Transit	30,553
O.V.E.R. - DMG-50	8,979
O.V.E.R. - Wait List Reduction	506
O.V.E.R. - WIA	7,028
O.V.E.R. - One Stop	9,423
O.V.E.R. - WIA-ARRA	2,552
COAD - HHS Weatherization (HWAP)	501
COAD - DOE Weatherization (HWAP)	1,357
Senior Service America, Inc. - CAA Title V	2,746
Workforce Innovation in Regional Economic Developmental (WIRED)	22,760
City of Belpre - (Community Development Housing Improvement Program)	2,316
ODOD - Homeless Prevention and Rapid Rehousing - ARRA	<u>24,412</u>
Total program funds receivable - federal programs	<u>174,832</u>

**The Community Action Program Corporation
of Washington-Morgan Counties, Ohio
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED MARCH 31, 2010**

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

<u>State, Local, and Other Programs</u>	
Morgan County DD Board and Client Rents	53,383
Six County Mental Health and Client Rents	12,405
Children's Learning Center	36,180
Washington County DD Board and Client Rents	21,041
City of Belpre - Health Contract	10,284
ODH and Patient Fees - Family Planning	30,471
Senior Nutrition	30,433
Washington County - DJFS-Non-Emergency Transportation	<u>2,014</u>
Total program funds receivable-state, local, and other programs	<u>196,211</u>
 Total program funds receivable	 <u>\$ 371,043</u>

DEFERRED REVENUE:

<u>Federal Programs</u>	
HUD Housing Choice Program	\$ 170,377
ODOD/COAD - HWAP - DOE (ARRA)	56,989
Washington County - Comprehensive Housing Improvement	61,438
Senior Service America, Inc. - Title V	1,387
ODOD - Community Services Block Grant (CSBG)	16,405
ODOD - LIHEAP Emergency	269,936
ODOD - LIHEAP Administration	17,959
Ohio Department of Health (ODH) - WIC	13,436
COAD - Temporary Assistance to Needy Families - Weatherization	14,048
COAD - HHS - Weatherization (HWAP)	386
Morgan County DJFS - Ombudsman	6,888
ODOD - CSBG ARRA	40,477
Senior Service America, Inc. - Title V ARRA	1,227
ODOD - CDBG	30,261
Morgan County - CDBG	10,590
Morgan County - Comprehensive Housing Improvement	10,589
USDA Rural Housing Preservation Grant	<u>11,084</u>
Total deferred revenue - federal programs	<u>733,477</u>

**The Community Action Program Corporation
of Washington-Morgan Counties, Ohio
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED MARCH 31, 2010**

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

<u>State and Local Programs</u>	
Washington County MHAR Board	32,323
Washington County CSB	10,855
Washington County Levy - Donations	15,472
Housing Preservation Recaptured Funds	11,435
USF - EPP	8,468
Washington County Juvenile Court - Restitution	1,887
Verizon	3,002
Microenterprise Loans Recovered	3,740
CFHS - Patient Fees	6,313
Second Harvest Food Bank	818
Osteopathic Heritage Foundation - RHISCC	7,028
Carter Foundation	185
Local Corporate Funds (cash balance requirement)	<u>100</u>
Total deferred revenue - state and local programs	<u>101,626</u>
 Total deferred revenue	 <u><u>\$ 835,103</u></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, 2010:

Mortgage payable to bank in monthly installments of \$1,585.28, including interest at 6% per annum, secured by Children's Learning Center in Malta, maturing 2/14/17.	\$ 107,142
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.	175,285
Mortgage payable to bank in monthly installments of \$230.07, including interest at 6% per annum, secured by Spring Street property, maturing 12/01/15.	13,181
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.	44,324
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.	8,101
Mortgage payable to bank in monthly installments of \$317.84, including interest at 5% per annum, secured by 1014 Hadley Lane property, maturing 9/15/18.	26,260
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.	13,299

**The Community Action Program Corporation
of Washington-Morgan Counties, Ohio
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED MARCH 31, 2010**

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.	33,233
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.	13,596
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.	4,901
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.	18,602
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.	47,891
Total second mortgages in the name of the City of Marietta as detailed on the following pages.	3,909
Total second mortgages in the name of Washington County as detailed on the following pages.	3,976
Total second mortgages in the name of the Ohio Department of Mental Health as detailed on the following pages.	407,493
Total second mortgages in the name of the Ohio Department of Development as detailed on the following pages.	533,589
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>281,036</u>
Total long-term debt	1,735,818
Less current maturities	<u>154,798</u>
Long-term debt, net of current portion	<u>\$ 1,581,020</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>
2011	\$ 71,495	\$ 83,303	\$ 154,798
2012	56,374	76,866	133,240
2013	48,352	71,052	119,404
2014	41,189	70,166	111,355
2015	33,869	67,766	101,635
Thereafter	<u>254,536</u>	<u>860,850</u>	<u>1,115,386</u>
Total	<u>\$ 505,815</u>	<u>\$ 1,230,003</u>	<u>\$ 1,735,818</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, 2010**

NOTE 5 - LONG-TERM DEBT (CONTINUED)

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

Gates Avenue	\$ 46,699
Elm and Maple Streets	37,933
Fifth Street Property	41,150
East Bell	36,068
Wayne Street	20,639
Main Street	26,145
Scammel Street	53,659
Cisler Street	<u>145,200</u>

Total Ohio Department of Mental Health mortgages \$ 407,493

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	\$ 33,314
Wedgewood Drive Property	30,547
4 Units of the 8 Unit Complex	218,752
Spring Street	29,332
Main Street	33,028
Sixteenth Street	30,653
Poplar Street	27,296
Florence	43,888
Cisler Street	<u>86,779</u>

Total Ohio Department of Development mortgages \$ 533,589

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, 2010**

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	\$ 97,200
Edgewood Drive Property	3,203
S. Kennebec Property	1,658
Sharon Street	4,227
Wedgewood Drive	3,750
Main Street, Malta	15,555
Spring Street	17,207
Phillips Street	25,560
Hadley Lane	42,702
Poplar Street	21,361
Sixteenth Street	15,509
Main Street	15,935
Florence	<u>17,169</u>
Total Washington County and Morgan County Board of Mental Retardation and Developmental Disabilities mortgages	<u>\$ 281,036</u>

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>\$ 3,909</u>
Washington County:	
Warren Avenue	\$ 521
Florence	2,974
Elm	<u>481</u>
Total Washington County CHIP	<u>\$ 3,976</u>

**The Community Action Program Corporation
of Washington-Morgan Counties, Ohio
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED MARCH 31, 2010**

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
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 th Street	71,830
Phillips Street	71,606
Hadley Lane	99,912
Gates Avenue	80,911
Main, Poplar, Florence, Shade and 16 th 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 forwarded	<u>3,864,949</u>

**The Community Action Program Corporation
of Washington-Morgan Counties, Ohio
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED MARCH 31, 2010**

NOTE 6 - FIXED ASSETS (CONTINUED)

Land, building, and improvements brought forward	3,864,949
Vehicles	603,814
Equipment	<u>85,284</u>
Total fixed assets	4,554,047
Less accumulated depreciation	<u>1,555,719</u>
 Net fixed assets	 <u><u>\$ 2,998,328</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 \$16,500 for calendar year 2009 and 2010, except for employees eligible under the "catch-up" provisions. The catch-up provisions allow eligible employees age 50 and over to make additional contributions up to \$22,000 for 2009 and 2010. 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, 2010, for this plan was \$205,572.

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 2011-2012 and \$9,693 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, 2010, is \$35,541, 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, 2010, was \$12,935, which includes principal and interest. Accumulated depreciation recognized in the Plant Fund on the copiers under capital lease totaled \$12,655 for the fiscal year ended March 31, 2010.

**The Community Action Program Corporation
of Washington-Morgan Counties, Ohio
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED MARCH 31, 2010**

NOTE 9 - CONCENTRATIONS

The Community Action Program Corporation receives approximately 83 percent of its support and revenue through federal government grants. Approximately 78 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 and Head Start ARRA	22
Housing Choice Voucher Program	20
Low Income Energy Assistance Program (LIHEAP)	14
Workforce Investment Act (WIA) Cluster and WIA ARRA	12
Weatherization Assistance for Low-Income Persons (HWAP) And HWAP ARRA	10

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, 2010, on the line of credit is 3.25 percent. The line of credit balance was zero at March 31, 2010. 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, 2010, was \$155,144.

NOTE 12 - SUBSEQUENT EVENTS

The CAP evaluated subsequent events for potential required disclosures through November 5, 2010, which is the date the financial statements were available to be issued.

**The Community Action Program Corporation
of Washington-Morgan Counties, Ohio
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED MARCH 31, 2010 and 2009**

Federal Grantor/ Pass-through Grantor/ Program Title	Federal CFDA Number	Grant or Program Number	Cash Received (Net of Funds Returned)	Grant Funds Receivable (Deferred Revenue)		Net Revenue Recognized	Federal Disbursements/ Expenditures
				March 31, 2009	March 31, 2010		
U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES							
<u>DIRECT RECIPIENT:</u>							
Head Start	93.600	05CH4042/43	\$ 21,980	\$ (9,314)	\$ -	\$ 31,294	\$ 31,294
Head Start	93.600	05CH4042/43	2,154,683	-	-	2,154,683	2,154,683
Head Start - ARRA	93.708	05SE4042/01	44,136	-	-	44,136	44,136
Subtotal - Head Start Cluster			<u>2,220,799</u>	<u>(9,314)</u>	<u>-</u>	<u>2,230,113</u>	<u>2,230,113</u>
<u>PASS-THROUGH:</u>							
<u>OHIO DEPARTMENT OF HEALTH</u>							
Family Planning Services	93.217	84-6-001-1-XX-09	<u>101,355</u>	<u>-</u>	<u>-</u>	<u>101,355</u>	<u>101,355</u>
<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	5,382	1,901	-	3,481	3,481
<u>PASS-THROUGH:</u>							
<u>COAD</u>							
Temporary Assistance for Needy Families - Weatherization	93.558	n/a	46,316	(4,369)	(14,048)	36,637	36,637
<u>PASS-THROUGH:</u>							
<u>MORGAN COUNTY DEPARTMENT OF JOB & FAMILY SERVICES</u>							
Temporary Assistance for Needy Families:							
Ombudsman	93.558	2008-2009	24,055	2,524	(6,888)	14,643	14,643
Kinship Navigator	93.558	2008-2009	<u>2,369</u>	<u>(68)</u>	<u>-</u>	<u>2,437</u>	<u>2,437</u>
Subtotal - Temporary Assistance for Needy Families 93.558			<u>78,122</u>	<u>(12)</u>	<u>(20,936)</u>	<u>57,198</u>	<u>57,198</u>
<u>PASS-THROUGH:</u>							
<u>OHIO DEPARTMENT OF DEVELOPMENT</u>							
Low Income Home Energy Assistance:							
Crisis Cooling Program	93.568	09-HC-247	95,897	-	-	95,897	95,897
Emergency	93.568	09-HE-247	(194,697)	(413,920)	-	219,223	219,223
Emergency	93.568	10-HE-247	916,000	-	(269,936)	646,064	646,064
Administrative - Operations	93.568	09-HA-147	75,493	(13,775)	-	89,268	89,268
Administrative - Operations	93.568	10-HA-147	159,990	-	(17,959)	142,031	142,031

**The Community Action Program Corporation
of Washington-Morgan Counties, Ohio
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED MARCH 31, 2010 and 2009**

<u>Federal Grantor/ Pass-through Grantor/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Grant or Program Number</u>	<u>Cash Received (Net of Funds Returned)</u>	<u>Grant Funds Receivable (Deferred Revenue)</u>		<u>Net Revenue Recognized</u>	<u>Federal Disbursements/ Expenditures</u>
				<u>March 31, 2009</u>	<u>March 31, 2010</u>		
<u>PASS-THROUGH:</u>							
<u>COAD</u>							
ARRA HWAP - HHS	93.568	ARRA 10-11	11,928	-	501	12,429	12,429
Low-Income Home Energy Assistance	93.568	H-09	5,973	(73,329)	-	79,302	79,302
Low-Income Home Energy Assistance	93.568	H-10	98,869	-	(386)	98,483	98,483
Subtotal - Low-Income Home Energy Assistance 93.568			<u>1,169,453</u>	<u>(501,024)</u>	<u>(287,780)</u>	<u>1,382,697</u>	<u>1,382,697</u>
<u>PASS-THROUGH:</u>							
<u>OHIO DEPARTMENT OF DEVELOPMENT</u>							
Community Services Block Grant	93.569	0809-41	186,433	(5,089)	-	191,522	191,522
Community Services Block Grant	93.569	1011-41	21,000	-	(16,405)	4,595	4,595
Community Services Block Grant T & TA	93.569	08-008	6,046	6,046	-	-	-
Community Services Block Grant T & TA	93.569	09-018	17,314	-	3,554	20,868	20,868
Community Services Block Grant - ARRA	93.710	ARRA 09-941	187,939	-	(40,477)	147,462	147,462
Subtotal - Community Services Block Grant Cluster			<u>418,732</u>	<u>957</u>	<u>(53,328)</u>	<u>364,447</u>	<u>364,447</u>
<u>PASS-THROUGH:</u>							
<u>WASHINGTON COUNTY DEPARTMENT OF JOB AND FAMILY SERVICES</u>							
Social Services Block Grant - Title XX Meals	93.667	2009-2010	13,038	-	-	13,038	13,038
<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-08	21,531	-	-	21,531	21,531
Maternal and Child Health Services Block Grant to the States	93.994	84-6-001-1-MC-09	29,911	-	-	29,911	29,911
Subtotal - Block Grants to the States 93.994			<u>51,442</u>	<u>-</u>	<u>-</u>	<u>51,442</u>	<u>51,442</u>
SUBTOTAL - U. S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>4,052,941</u>	<u>(509,393)</u>	<u>(362,044)</u>	<u>4,200,290</u>	<u>4,200,290</u>
U. S. DEPARTMENT OF ENERGY							
<u>PASS-THROUGH:</u>							
<u>COAD</u>							
Weatherization Assistance for Low-Income Persons - ARRA	81.042	DE-EE-000099	956,037	-	(56,989)	899,048	899,048
Weatherization Assistance for Low-Income Persons	81.042	D-08-133p	11,623	(25,623)	-	37,246	37,246
Weatherization Assistance for Low-Income Persons	81.042	D-09-133p	75,914	-	1,357	77,271	77,271
SUBTOTAL - U. S. DEPARTMENT OF ENERGY 81.042			<u>1,043,574</u>	<u>(25,623)</u>	<u>(55,632)</u>	<u>1,013,565</u>	<u>1,013,565</u>

**The Community Action Program Corporation
of Washington-Morgan Counties, Ohio
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED MARCH 31, 2010 and 2009**

<u>Federal Grantor/ Pass-through Grantor/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Grant or Program Number</u>	<u>Cash Received (Net of Funds Returned)</u>	<u>Grant Funds Receivable (Deferred Revenue)</u>		<u>Net Revenue Recognized</u>	<u>Federal Disbursements/ Expenditures</u>
				<u>March 31, 2009</u>	<u>March 31, 2010</u>		
U. S. DEPARTMENT OF TRANSPORTATION							
<u>PASS-THROUGH:</u>							
<u>OHIO DEPARTMENT OF TRANSPORTATION/ WASHINGTON COUNTY COMMISSIONERS</u>							
FTA Fuel Initiative Project	20.205	15578 PID 85359	31,229	-	-	31,229	31,229
Federal Transit Formula Grants (Urbanized Area Formula Program)	20.507	2009	274,774	69,260	-	205,514	205,514
Federal Transit Formula Grants (Urbanized Area Formula Program)	20.507	2010	-	-	30,553	30,553	30,553
Subtotal - Federal Transit Formula Grants 20.507			274,774	69,260	30,553	236,067	236,067
SUBTOTAL - U. S. DEPARTMENT OF TRANSPORTATION			306,003	69,260	30,553	267,296	267,296
U. S. DEPARTMENT OF LABOR							
<u>PASS-THROUGH O.V.E.R.</u>							
<u>Employment Service/ Wagner-Peyser Funded Activities:</u>							
One Stop - ODJFS	17.207	n/a	14,215	-	5,654	19,869	19,869
Workforce Service Month	17.207	2009	1,000	-	-	1,000	1,000
Disabled Veterans Outreach Program (DVOP) - One Stop	17.801	n/a	182	-	1,567	1,749	1,749
Local Veterans Employment Representative Program - One Stop	17.804	n/a	3,827	-	1,920	5,747	5,747
Subtotal - Employment Services Cluster 17.207, 17.801, and 17.804			19,224	-	9,141	28,365	28,365
<u>PASS-THROUGH:</u>							
<u>SENIOR SERVICE AMERICA, INC.</u>							
Senior Community Services Program:							
CAA Title V	17.235	CAA 163	-	-	2,746	2,746	2,746
ARRA Title V	17.235	ARRA 163	72,318	-	(1,227)	71,091	71,091
Employment Program-Title V	17.235	PY08-09	72,907	(1,093)	-	74,000	74,000
Senior Aide Program	17.235	PY09-10	205,004	-	(1,387)	203,617	203,617
Subtotal - Senior Community Services 17.235			350,229	(1,093)	132	351,454	351,454
<u>PASS THROUGH O.V.E.R.</u>							
<u>WIA Cluster:</u>							
WIA - Adult Program	17.258	2008-2010	166,018	1,290	11,421	176,149	176,149
ARRA - Adult	17.258	2009-2010	86,407	-	1,843	88,250	88,250
One Stop	17.258	2009-2010	188	-	94	282	282
WIA - Youth Activities	17.259	2007-2009	206,385	(2,350)	9,970	218,705	218,705
ARRA - Youth	17.259	2009-2010	233,260	-	713	233,973	233,973
One Stop	17.259	2009-2010	188	-	94	282	282

**The Community Action Program Corporation
of Washington-Morgan Counties, Ohio
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED MARCH 31, 2010 and 2009**

<u>Federal Grantor/ Pass-through Grantor/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Grant or Program Number</u>	<u>Cash Received (Net of Funds Returned)</u>	<u>Grant Funds Receivable (Deferred Revenue)</u>		<u>Net Revenue Recognized</u>	<u>Federal Disbursements/ Expenditures</u>
				<u>March 31, 2009</u>	<u>March 31, 2010</u>		
WIA - Veterans Programs	17.260	2008-2010	13,597	-	(12,462)	1,135	1,135
WIA - Dislocated Workers	17.260	2008-2010	118,896	18,071	(1,901)	98,924	98,924
WIA - Career Advancement	17.260	2009-2010	(1,730)	-	-	(1,730)	(1,730)
ARRA Dislocated	17.260	2009-2010	153,813	-	(4)	153,809	153,809
WIA - Dislocated Workers:							
Ormet & Middleton	17.260	2007-2009	8,293	164	-	8,129	8,129
Boart/NOVA	17.260	2008-2009	71,524	3,812	-	67,712	67,712
MAHLE	17.260	2009-2010	19,805	180	-	19,625	19,625
DMG 5	17.260	2009-2010	111,084	-	8,979	120,063	120,063
Wait List Reduction	17.260	2009-2010	13,287	-	506	13,793	13,793
One Stop	17.260	2009-2010	188	-	94	282	282
Subtotal - WIA Cluster 17.258-17.260			<u>1,201,203</u>	<u>21,167</u>	<u>19,347</u>	<u>1,199,383</u>	<u>1,199,383</u>
<u>PASS-THROUGH Workforce Connections</u>							
<u>WIA Pilots, Demonstration, and Research Projects:</u>							
Workforce Innovation in Regional Economic Developmental (WIRED)	17.261	WIRED PY09-002	-	-	22,760	22,760	22,760
SUBTOTAL - U. S. DEPARTMENT OF LABOR			<u>1,570,656</u>	<u>20,074</u>	<u>51,380</u>	<u>1,601,962</u>	<u>1,601,962</u>
U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							
<u>PASS-THROUGH:</u>							
<u>CITY OF MARIETTA</u>							
Neighborhood Stabilization Program	14.228	A-Z-08-289-1	103,010	351	22,383	125,042	125,042
<u>PASS-THROUGH:</u>							
<u>CITY OF BELPRE</u>							
CDBG Comprehensive Housing Improvement Program	14.228	A-C-09-095-1	-	-	2,316	2,316	2,316
CDBG Comprehensive Housing Improvement Program	14.228	A-C-07-095-1	31,573	-	-	31,573	31,573
<u>PASS-THROUGH:</u>							
<u>OHIO DEPARTMENT OF DEVELOPMENT/ WASHINGTON COUNTY COMMISSIONERS</u>							
Community Development Block Grant/ State's Program	14.228	B-C-08-077-1	40,903	-	(30,261)	10,642	10,642
Community Development Block Grant/ State's Program Formula Funds	14.228	B-F-08-077-1	23,044	-	-	23,044	23,044
Community Development Block Grant/ State's Program Formula Funds - Mitigation HUD Disaster	14.228	B-P-06-077-2	35,176	30,598	-	4,578	4,578

**The Community Action Program Corporation
of Washington-Morgan Counties, Ohio
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED MARCH 31, 2010 and 2009**

<u>Federal Grantor/ Pass-through Grantor/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Grant or Program Number</u>	<u>Cash Received (Net of Funds Returned)</u>	<u>Grant Funds Receivable (Deferred Revenue)</u>		<u>Net Revenue Recognized</u>	<u>Federal Disbursements/ Expenditures</u>
				<u>March 31, 2009</u>	<u>March 31, 2010</u>		
<u>PASS-THROUGH:</u>							
<u>OHIO DEPARTMENT OF DEVELOPMENT/ MORGAN COUNTY COMMISSIONERS</u>							
Community Development Block Grant/ State's Program	14.228	B-C-08-053-1	32,460	-	(10,590)	21,870	21,870
Subtotal - Community Development Block Grant/ State's Program 14.228			266,166	30,949	(16,152)	219,065	219,065
<u>PASS THROUGH:</u>							
<u>MORGAN COUNTY SCHOOLS</u>							
Emergency Shelter Grants Program	14.231	2008-2009	7,197	899	-	6,298	6,298
Emergency Shelter Grants Program	14.231	2009-2010	14,033	-	1,062	15,095	15,095
Subtotal - Emergency Shelter Grants Program 14.231			21,230	899	1,062	21,393	21,393
<u>PASS-THROUGH:</u>							
<u>CITY OF MARIETTA</u>							
HUD Shelter Plus Care	14.238	OH16C90-7011	-	6,621	34,700	28,079	28,079
<u>PASS-THROUGH:</u>							
<u>CITY OF MARIETTA</u>							
HOME Investment Partnerships Program	14.239	A-C-04-289-2	-	(29,283)	-	29,283	29,283
<u>PASS-THROUGH:</u>							
<u>CITY OF BELPRE</u>							
HOME Investment Partnerships Program	14.239	A-C-09-095-2	-	-	-	-	-
HOME Investment Partnerships Program	14.239	A-C-07-095-2	8,031	(18,562)	-	26,593	26,593
<u>PASS-THROUGH:</u>							
<u>OHIO DEPARTMENT OF DEVELOPMENT/ WASHINGTON COUNTY COMMISSIONERS</u>							
HOME Investment Partnerships Program	14.239	B-C-08-077-2	88,535	(3,800)	(61,438)	30,897	30,897
<u>PASS-THROUGH:</u>							
<u>OHIO DEPARTMENT OF DEVELOPMENT/ MORGAN COUNTY COMMISSIONERS</u>							
HOME Investment Partnerships Program	14.239	B-C-08-053-2	44,272	5,884	(10,589)	27,799	27,799
Subtotal - HOME Investment Partnership Program 14.239			140,838	(45,761)	(72,027)	114,572	114,572
<u>PASS-THROUGH</u>							
<u>OHIO DEPARTMENT OF DEVELOPMENT</u>							
ARRA Homeless Prevention and Rapid Rehousing	14.257	N-A-09-530-1	49,416	-	24,412	73,828	73,828

**The Community Action Program Corporation
of Washington-Morgan Counties, Ohio
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE YEAR ENDED MARCH 31, 2010 and 2009**

<u>Federal Grantor/ Pass-through Grantor/ Program Title</u>	<u>Federal CFDA Number</u>	<u>Grant or Program Number</u>	<u>Cash Received (Net of Funds Returned)</u>	<u>Grant Funds Receivable (Deferred Revenue)</u>		<u>Net Revenue Recognized</u>	<u>Federal Disbursements/ Expenditures</u>
				<u>March 31, 2009</u>	<u>March 31, 2010</u>		
<u>PASS-THROUGH:</u>							
<u>CITY OF MARIETTA</u>							
HUD Section 8 Housing Choice Vouchers	14.871	OH16-V077	1,456,696	(172,295)	-	1,628,991	1,628,991
HUD Section 8 Housing Choice Vouchers	14.871	OH16-V077	558,142	-	(170,377)	387,765	387,765
Subtotal - Section 8 Housing Choice Vouchers 14.871			<u>2,014,838</u>	<u>(172,295)</u>	<u>(170,377)</u>	<u>2,016,756</u>	<u>2,016,756</u>
SUBTOTAL - U. S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			<u>2,492,488</u>	<u>(179,587)</u>	<u>(198,382)</u>	<u>2,473,693</u>	<u>2,473,693</u>
U. S. DEPARTMENT OF AGRICULTURE							
<u>DIRECT RECIPIENT</u>							
Rural Housing Preservation Grants	10.433	HPG 08	73,529	2,062	(11,084)	60,383	60,383
<u>PASS-THROUGH:</u>							
<u>OHIO DEPARTMENT OF HEALTH</u>							
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	8460011WA0209	184,743	(22,822)	-	207,565	207,565
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	8460011WA0310	198,956	-	(13,436)	185,520	185,520
Subtotal - Women, Infants, and Children (WIC) 10.557			<u>383,699</u>	<u>(22,822)</u>	<u>(13,436)</u>	<u>393,085</u>	<u>393,085</u>
<u>PASS-THROUGH:</u>							
<u>OHIO DEPARTMENT OF EDUCATION</u>							
Child and Adult Care Food Program	10.558	n/a	73,491	-	-	73,491	73,491
SUBTOTAL - U.S. DEPARTMENT OF AGRICULTURE			<u>530,719</u>	<u>(20,760)</u>	<u>(24,520)</u>	<u>526,959</u>	<u>526,959</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 9,996,381</u>	<u>\$ (646,029)</u>	<u>\$ (558,645)</u>	<u>\$ 10,083,765</u>	<u>\$ 10,083,765</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, 2010**

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 which includes the recording of grant receivables and deferred revenues. 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 - FEDERAL FUNDS RETURNED TO GRANTORS

Federal grant awards received, as stated in the schedule of expenditures of federal awards, is net of funds returned to grantors. The total amount of funds returned to various grantors in fiscal year 2010 totaled \$276,529.

NOTE C - ADDITIONAL FEDERAL GRANT/EXPENDITURE INFORMATION

Totals for amounts received from various pass-through and federal fundings sources are grouped by CFDA numbers and identified clusters on the schedule of expenditures of federal awards.

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, CFDA #14.871. Those funds are included in the schedule of expenditures of federal awards.

Programs containing the "ARRA" designation have been funded through the American Recovery and Reinvestment Act of 2009.

NOTE D - NON-CASH ASSISTANCE

Approximately \$960,999 in non-cash assistance was expended as part of federal programs. Details by federal program are included in Note 3 to the financial statements.

**The Community Action Program Corporation
of Washington-Morgan Counties, Ohio
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED MARCH 31, 2010**

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, 2010, is unqualified. The opinion is dated November 5, 2010.

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, 2010. The opinion is dated November 5, 2010.

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

**The Community Action Program Corporation
of Washington-Morgan Counties, Ohio
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE FISCAL YEAR ENDED MARCH 31, 2010**

SECTION I - SUMMARY OF AUDITOR'S RESULTS (CONTINUED)

Identification of major programs:

<u>CFDA Number</u>	<u>Name of Federal Program</u>
93.600 & 93.708	U. S. Department of Health and Human Services Head Start and Head Start ARRA* (direct funding)
93.569 & 93.710	U. S. Department of Health and Human Services Community Services Block Grant (CSBG) and CSBG ARRA* (passed through the Ohio Department of Development (ODOD))
81.042	U. S. Department of Energy Weatherization Assistance for Low-Income Persons (HWAP) and HWAP ARRA* (passed through COAD and ODOD)
10.557	U. S. Department of Agriculture Special Supplemental Nutrition Program for Woman, Infants, and Children (WIC) (passed through Ohio Department of Health)
17.235	U. S. Department of Labor Senior Community Service Employment Program and ARRA* (passed through Senior Service America, Inc.)

*ARRA - Funding provided by the American Recovery and Reinvestment Act of 2009.

The dollar threshold used to distinguish between Type A and Type B programs was \$302,513.

The Community Action Program Corporation of Washington-Morgan Counties Ohio qualified as a low-risk auditee for the year ended March 31, 2010.

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 – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

We noted no findings or questioned or likely questioned costs for federal awards for the fiscal year ended March 31, 2010.



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, 2010, and have issued our report thereon dated November 5, 2010. 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.

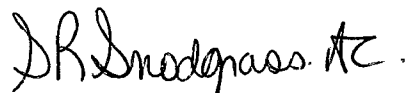
A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, 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*.

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 "D.R. Snodgrass, ATC". The signature is written in a cursive style with a period at the end.

Wheeling, West Virginia
November 5, 2010



**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR
PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE
IN ACCORDANCE WITH OMB CIRCULAR A-133**

Board of Directors
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 could have a direct and material effect on each of its major federal programs for the fiscal year ended March 31, 2010. 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 compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the fiscal year ended March 31, 2010.

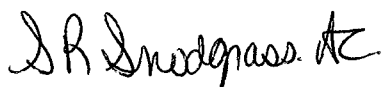
Internal Control Over Compliance

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 the 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 the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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 deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, 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
November 5, 2010

**The Community Action Program Corporation
of Washington-Morgan Counties, Ohio
STATUS OF PRIOR YEAR AUDIT FINDINGS/COMMENTS
MARCH 31, 2010**

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
November 5, 2010

THE COMMUNITY ACTION PROGRAM CORPORATION OF WASHINGTON-MORGAN COUNTIES, OH
SCHEDULE OF PROGRAM AND CORPORATE SERVICES EXPENSES
FOR THE YEAR ENDED MARCH 31, 2010

	Community Services Block Grant	HUD Housing Choice	MHAR Housing - Washington	CSB Home Visitor	Senior Nutrition Program	Lice Eradication - Washington	Kinship Navigator	Washington Levy
Expenditures								
Wages - employee	\$ 84,840	\$ 105,144	\$ 588	\$ -	\$ 198,134	\$ 1,671	\$ 1,059	\$ 94,270
Wages - participant	-	-	-	-	-	-	-	-
Total fringe benefits	42,151	76,476	418	(2)	104,485	662	376	47,952
Total travel and transportation	16,339	6,671	14	-	32,931	30	66	8,252
Contractual	3,192	14,406	251	1	3,641	55	81	980
Communications	4,622	1,208	2	-	4,116	1	204	2,362
Participant support	-	-	-	-	-	-	-	-
Classroom training	-	-	-	-	-	-	-	-
OJT	-	-	-	-	-	-	-	-
Occupancy, facility costs, and rents	7,670	2,916	2,049	-	30,024	3	175	9,538
Emergency assistance	-	-	-	-	-	-	-	-
Housing assistance payments	-	1,803,175	3,600	-	-	-	-	-
Insurances	3,444	3,507	326	-	6,963	5	49	1,817
Supplies	5,272	7,870	27	-	5,299	19	29	1,589
Program supplies	-	-	-	-	31,225	1,031	-	6,315
Small tools, equipment, and equipment maintenance	13,482	8,582	17	-	6,242	2	194	963
Memberships and dues	9,363	356	-	-	332	-	-	70
Printing and photocopying	3,589	1,061	3	-	2,625	3	4	391
Miscellaneous	2,152	80	-	-	7	-	200	-
Food	-	-	-	-	195,541	-	-	38,549
Materials	-	-	-	-	-	-	-	-
Vehicle operations	-	1,236	-	-	12,558	-	-	3,542
Acquisition and renovation	-	-	-	-	-	-	-	-
Special events	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-
Total expenditures	\$ 196,116	\$ 2,032,688	\$ 7,295	\$ (1)	\$ 634,123	\$ 3,482	\$ 2,437	\$ 216,590

THE COMMUNITY ACTION PROGRAM CORPORATION OF WASHINGTON-MORGAN COUNTIES, OH
SCHEDULE OF PROGRAM AND CORPORATE SERVICES EXPENSES (CONTINUED)
FOR THE YEAR ENDED MARCH 31, 2010

	Shelter Plus Care	317 Housing - Morgan	Morgan Co. Prevention	Housing Trust	HWAP - DOE	HWAP - HHS	CHIP - Washington	CHIP - Morgan
Expenditures								
Wages - employee	\$ 2,414	\$ 745	\$ 12,647	\$ 1,351	\$ 46,312	\$ 53,321	\$ 18,474	\$ 20,843
Wages - participant	-	-	-	-	-	-	-	-
Total fringe benefits	1,417	536	4,446	901	17,052	25,073	11,820	12,977
Total travel and transportation	53	20	1,171	122	371	4,249	2,726	4,481
Contractual	197	67	115	88	1,287	1,281	2,503	2,022
Communications	6	3	863	2	167	1,218	517	629
Participant support	-	-	-	-	-	-	-	-
Classroom training	-	-	-	-	-	-	-	-
OJT	-	-	-	-	-	-	-	-
Occupancy, facility costs, and rents	7,420	4,518	966	4	354	4,028	2,292	1,135
Emergency assistance	-	-	-	-	-	-	-	-
Housing assistance payments	29,160	6,791	-	-	-	-	-	-
Insurances	48	16	166	2	2,505	1,733	1,807	1,730
Supplies	114	32	290	40	718	3,077	1,779	1,910
Program supplies	-	-	-	-	-	-	-	-
Small tools, equipment, and equipment maintenance	40	25	708	4	2,693	42,555	858	1,226
Memberships and dues	-	-	1	-	-	-	-	-
Printing and photocopying	7	2	19	25	7	47	698	677
Miscellaneous	15	-	-	1	-	-	-	-
Food	-	-	-	-	-	-	-	-
Materials	-	-	-	-	43,051	55	2,608	2,039
Vehicle operations	-	-	-	-	-	41,151	-	-
Acquisition and renovation	-	-	-	16,590	-	-	10,438	-
Special events	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-
Total expenditures	\$ 40,891	\$ 12,755	\$ 21,392	\$ 19,130	\$ 114,517	\$ 177,788	\$ 56,520	\$ 49,669

THE COMMUNITY ACTION PROGRAM CORPORATION OF WASHINGTON-MORGAN COUNTIES, OH
SCHEDULE OF PROGRAM AND CORPORATE SERVICES EXPENSES (CONTINUED)
FOR THE YEAR ENDED MARCH 31, 2010

	Urban Transit	Housing Preservation	CHIP-Marietta	CTS/EMT/NET	Electric Partnership Program	Senior Aides Title V	Workforce Investment Act	Alternative to Delinquency	Ombudsman - Morgan
Expenditures									
Wages - employee	\$ 155,708	\$ 4,419	\$ 47	\$ 8,481	\$ 26,233	\$ 13,979	\$ 123,818	\$ 61	\$ 6,591
Wages - participant	-	-	-	-	-	219,928	55,807	-	-
Total fringe benefits	123,056	3,015	28	6,349	8,631	37,944	106,669	41	4,257
Total travel and transportation	5,026	635	1	156,872	5,068	1,434	8,880	1	571
Contractual	6,041	2,605	94	974	601	1,319	3,584	3	170
Communications	161	6	-	273	365	35	3,602	-	444
Participant support	-	-	-	-	-	-	11,646	-	1,626
Classroom training	-	-	-	-	-	-	188,448	-	-
OJT	-	-	-	-	-	-	1,140	-	-
Occupancy, facility costs, and rents	1,911	12	45	29	338	202	6,973	-	707
Emergency assistance	-	-	-	-	-	-	-	-	-
Housing assistance payments	-	-	-	-	-	-	-	-	30
Insurances	11,865	5	-	239	1,314	630	2,886	1	37
Supplies	5,453	221	77	456	3,502	1,450	7,382	4	62
Program supplies	937	-	-	-	65	-	-	-	-
Small tools, equipment, and equipment maintenance	5,170	52	-	400	1,132	415	6,497	2	140
Memberships and dues	411	-	-	1	1,701	6	1,016	-	-
Printing and photocopying	1,242	27	100	644	16	275	764	1	9
Miscellaneous	-	-	-	1	-	-	-	-	-
Food	126	-	-	-	-	-	-	-	-
Materials	-	-	-	-	18,891	-	-	-	-
Vehicle operations	55,801	-	-	29,222	396	-	-	-	-
Acquisition and renovation	-	49,375	-	-	-	-	-	-	-
Special events	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-
Total expenditures	\$ 372,908	\$ 60,372	\$ 392	\$ 203,941	\$ 68,253	\$ 277,617	\$ 529,112	\$ 114	\$ 14,644

THE COMMUNITY ACTION PROGRAM CORPORATION OF WASHINGTON-MORGAN COUNTIES, OH
SCHEDULE OF PROGRAM AND CORPORATE SERVICES EXPENSES (CONTINUED)
FOR THE YEAR ENDED MARCH 31, 2010

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	Verizon	One Stop	Head Start Federal	Micro Enterprise	MR Housing Management Washington	MR Housing Management Morgan	HEAP Adminis- tration	HEAP Emergency	Emergency Cooling
Expenditures									
Wages - employee	\$ -	\$ 8,191	\$ 1,076,106	\$ 355	\$ 3,274	\$ 1,332	\$ 134,521	\$ -	\$ -
Wages - participant	-	-	-	-	-	-	-	-	-
Total fringe benefits	(2)	6,390	706,106	95	2,373	971	83,572	-	-
Total travel and transportation	-	64	59,534	-	56	24	2,529	-	-
Contractual	-	135	47,343	(124)	32	23	3,139	-	-
Communications	-	2,988	23,428	-	11	5	2,499	-	-
Participant support	-	-	861	-	-	-	-	-	-
Classroom training	-	-	-	-	-	-	-	-	-
OJT	-	-	-	-	-	-	-	-	-
Occupancy, facility costs, and rents	-	5,882	83,125	-	1,567	(182)	3,269	-	-
Emergency assistance	-	-	-	-	-	-	-	865,287	95,897
Housing assistance payments	-	-	-	-	-	-	-	-	-
Insurances	-	1,428	34,234	-	8	6	740	-	-
Supplies	-	2,701	17,931	-	334	93	3,549	-	-
Program supplies	-	270	36,614	-	-	-	12	-	-
Small tools, equipment, and equipment maintenance	-	4,454	30,620	-	104	39	(2,690)	-	-
Memberships and dues	-	-	2,020	-	-	-	13	-	-
Printing and photocopying	-	244	7,995	-	32	8	145	-	-
Miscellaneous	-	-	-	-	-	-	-	-	-
Food	-	-	85,785	-	-	-	-	-	-
Materials	-	-	-	-	-	-	-	-	-
Vehicle operations	-	-	21,674	-	-	-	-	-	-
Acquisition and renovation	-	-	-	-	-	-	-	-	-
Special events	-	-	-	-	-	-	-	-	-
Interest expense	-	-	3,719	-	-	-	-	-	-
Total expenditures	\$ (2)	\$ 32,747	\$ 2,237,095	\$ 326	\$ 7,791	\$ 2,319	\$ 231,298	\$ 865,287	\$ 95,897

THE COMMUNITY ACTION PROGRAM CORPORATION OF WASHINGTON-MORGAN COUNTIES, OH
SCHEDULE OF PROGRAM AND CORPORATE SERVICES EXPENSES (CONTINUED)
FOR THE YEAR ENDED MARCH 31, 2010

	Child and Family Health	Health Contracts	Family Planning	WIC	Community Response	T & T A	Ormet & Middleton 12/01/05- 6/30/06	Marietta Gynecologic Associates
Expenditures								
Wages - employee	\$ 49,225	\$ 6,940	\$ 64,029	\$ 201,707	\$ 7	\$ 11,780	\$ 795	\$ 6,996
Wages - participant	-	-	-	-	-	-	-	-
Total fringe benefits	30,415	5,907	40,056	116,777	6	3,530	671	3,531
Total travel and transportation	744	55	2,387	3,490	-	501	14	47
Contractual	5,967	82	15,168	1,924	21,000	2	97	79
Communications	1,503	121	2,757	12,992	-	1,039	1	88
Participant support	-	-	-	-	-	-	5,306	-
Classroom training	-	-	-	-	-	-	1,227	-
OJT	-	-	-	-	-	-	-	-
Occupancy, facility costs, and rents	2,386	153	6,573	29,878	-	1,620	3	113
Emergency assistance	-	-	-	-	-	-	-	-
Housing assistance payments	-	-	-	-	-	-	-	-
Insurances	6,890	52	6,207	6,909	-	177	2	42
Supplies	1,515	162	3,421	6,402	-	213	21	139
Program supplies	1,631	-	16,324	1,590	-	-	-	-
Small tools, equipment, and equipment maintenance	3,340	115	6,938	7,343	-	1,017	2	96
Memberships and dues	5	1	203	15	-	-	-	-
Printing and photocopying	582	36	1,458	4,072	-	779	-	30
Miscellaneous	-	-	-	-	841	209	-	-
Food	-	-	-	-	-	-	-	-
Materials	-	-	-	-	-	-	-	-
Vehicle operations	3	-	10	-	-	-	-	-
Acquisition and renovation	-	-	-	-	-	-	-	-
Special events	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-
Total expenditures	\$ 104,206	\$ 13,624	\$ 165,531	\$ 393,099	\$ 21,854	\$ 20,867	\$ 8,139	\$ 11,161

THE COMMUNITY ACTION PROGRAM CORPORATION OF WASHINGTON-MORGAN COUNTIES, OH
SCHEDULE OF PROGRAM AND CORPORATE SERVICES EXPENSES (CONTINUED)
FOR THE YEAR ENDED MARCH 31, 2010

	CHIP	Belpre	Mitigation - Washington Co. EMA	Mitigation - Washington Co. CDBG	RHISCO 1/1/08- 6/30/09	Boart & Nova Program 1/10/08 6/30/08	Second Harvest Foodbanks	TANF Weatheriza- tion	CAA Title V							
Expenditures																
Wages - employee	\$	6,362	\$	100	\$	2,994	\$	4,361	\$	3,423	\$	3,603	\$	5,958	\$	451
Wages - participant		-		-		-		-		-		-		-		1,756
Total fringe benefits		3,814		98		1,482		2,589		2,247		1,468		3,018		510
Total travel and transportation		819		70		14		1,547		173		437		31		3
Contractual		783		-		(34)		29,773		147		14		133		-
Communications		175		1		1		3		3		192		2		1
Participant support		-		-		-		-		6,187		-		-		-
Classroom training		-		-		-		-		54,277		-		-		-
OJT		-		-		-		-		-		-		-		-
Occupancy, facility costs, and rents		260		5		3		1,016		11		185		4		1
Emergency assistance		-		-		-		-		-		-		-		-
Housing assistance payments		-		-		-		-		-		-		-		-
Insurances		1,675		-		3		1		25		60		5		6
Supplies		534		4		90		31		1,131		19		23		16
Program supplies		-		-		-		-		-		-		-		-
Small tools, equipment, and equipment maintenance		298		5		2		52		87		149		7		1
Memberships and dues		-		-		-		-		-		-		-		-
Printing and photocopying		79		-		(53)		2		1		-		14		-
Miscellaneous		-		-		-		-		-		-		-		-
Food		-		-		-		-		-		-		-		-
Materials		697		-		-		-		-		-		10,821		-
Vehicle operations		-		-		-		-		-		-		-		-
Acquisition and renovation		-		5,824		75		-		-		-		16,619		-
Special events		-		-		-		-		-		-		-		-
Interest expense		-		-		-		-		-		-		-		-
Total expenditures	\$	15,496	\$	6,107	\$	4,577	\$	39,375	\$	67,712	\$	6,127	\$	36,635	\$	2,745

THE COMMUNITY ACTION PROGRAM CORPORATION OF WASHINGTON-MORGAN COUNTIES, OH
SCHEDULE OF PROGRAM AND CORPORATE SERVICES EXPENSES (CONTINUED)
FOR THE YEAR ENDED MARCH 31, 2010

	Waiting List Reduction 07/01/09- 06/30/10	MAHLE	DMG-5 Rapid Response 7/1/09- 6/30/10	Wired PY09- 02	Neighbor- hood Stabilization Program	Representa- tive Payee	ARRA Title V	ARRA Washington Summer	ARRA WIA
Expenditures									
Wages - employee	\$ 620	\$ 1,321	\$ 11,758	\$ 3,433	\$ 19,685	\$ 9,130	\$ 6,448	\$ 29,404	\$ 31,741
Wages - participant	-	-	-	584	-	-	52,735	152,975	1,340
Total fringe benefits	615	881	9,342	2,173	11,160	8,262	9,810	39,796	23,498
Total travel and transportation	2	47	307	283	941	-	974	5,704	577
Contractual	-	7	2	-	20,558	-	32	10	10
Communications	-	1	6	2	23	-	13	617	21
Participant support	189	14,476	3,900	635	-	-	-	559	12,798
Classroom training	12,357	2,867	56,064	15,621	-	-	-	560	170,565
OJT	-	-	-	-	-	-	-	1,136	-
Occupancy, facility costs, and rents	1	3	11	3	31	-	78	-	51
Emergency assistance	-	-	-	-	-	-	-	-	-
Housing assistance payments	-	-	-	-	-	-	-	434	-
Insurances	-	1	63	3	8	-	88	973	569
Supplies	7	10	146	19	3,321	601	360	-	395
Program supplies	-	-	-	-	208	-	-	905	-
Small tools, equipment, and equipment maintenance	1	1	21	4	171	38	150	1	191
Memberships and dues	-	-	-	-	-	-	2	899	1
Printing and photocopying	-	9	4	-	3,667	41	401	-	302
Miscellaneous	-	-	-	-	-	-	-	-	-
Food	-	-	-	-	-	-	-	-	-
Materials	-	-	-	-	-	-	-	-	-
Vehicle operations	-	-	-	-	-	-	-	-	-
Acquisition and renovation	-	-	-	-	65,270	-	-	-	-
Special events	-	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	-	-	-	-
Total expenditures	\$ 13,792	\$ 19,624	\$ 81,624	\$ 22,760	\$ 125,043	\$ 18,072	\$ 71,091	\$ 233,973	\$ 242,059

THE COMMUNITY ACTION PROGRAM CORPORATION OF WASHINGTON-MORGAN COUNTIES, OH
SCHEDULE OF PROGRAM AND CORPORATE SERVICES EXPENSES (CONTINUED)
FOR THE YEAR ENDED MARCH 31, 2010

	ARRA CSBG	ARRA HWAP - DOE	ARRA HWAP - HHS	ARRA Head Start	ARRA HPRP	Total Program Services	Rental Properties	WVAN
Expenditures								
Wages - employee	\$ 76,041	\$ 363,607	\$ -	\$ 14,982	\$ 10,164	\$ 3,151,994	\$ 31,012	\$ 46,965
Wages - participant	-	-	-	-	-	485,125	-	-
Total fringe benefits	41,116	164,875	-	16,183	4,945	1,985,010	26,680	21,433
Total travel and transportation	8,373	20,915	-	83	1,464	368,193	1,163	661
Contractual	41	3,229	-	4,133	13	199,276	1,608	1,429
Communications	2,636	4,729	246	16	7	76,933	40	716
Participant support	-	-	-	-	-	58,183	-	-
Classroom training	-	-	-	-	-	501,986	-	-
OJT	-	-	-	-	-	2,276	-	-
Occupancy, facility costs, and rents	2,475	11,809	1,381	27	52,465	287,516	106,138	131
Emergency assistance	-	-	-	-	3,440	964,624	-	-
Housing assistance payments	-	-	-	-	-	1,843,190	-	-
Insurances	341	16,145	852	477	24	119,109	42,282	20,056
Supplies	5,995	7,276	-	173	1,236	104,540	935	1,003
Program supplies	5,000	881	-	7,939	-	110,947	-	-
Small tools, equipment, and equipment maintenance	2,720	15,642	1,875	123	19	164,335	228	128
Memberships and dues	118	20	-	-	-	16,554	-	10
Printing and photocopying	1,276	690	-	-	51	34,101	64	57
Miscellaneous	1,330	-	-	-	-	4,836	234	-
Food	-	-	-	-	-	320,001	-	-
Materials	-	231,659	-	-	-	309,821	-	-
Vehicle operations	-	58,376	8,075	-	-	232,044	3,475	25,779
Acquisition and renovation	-	-	-	-	-	164,191	-	-
Special events	-	-	-	-	-	-	-	-
Interest expense	-	-	-	-	-	3,719	18,042	-
Total expenditures	\$ 147,462	\$ 899,853	\$ 12,429	\$ 44,136	\$ 73,828	\$ 11,508,504	\$ 231,901	\$ 118,368

THE COMMUNITY ACTION PROGRAM CORPORATION OF WASHINGTON-MORGAN COUNTIES, OH
SCHEDULE OF PROGRAM AND CORPORATE SERVICES EXPENSES (CONTINUED)
FOR THE YEAR ENDED MARCH 31, 2010

	Utilities Programs	Housing Service Alliance	Total Corporate Services	Total Program and Corporate Services	Management and General	Total
Expenditures						
Wages - employee	\$ 7,231	\$ 2,255	\$ 87,463	\$ 3,239,457	\$ 7,370	\$ 3,246,827
Wages - participant	-	-	-	485,125	-	485,125
Total fringe benefits	3,255	655	52,023	2,037,033	4,591	2,041,624
Total travel and transportation	36	174	2,034	370,227	9,141	379,368
Contractual	195	-	3,232	202,508	3,785	206,293
Communications	202	-	958	77,891	1,049	78,940
Participant support	-	-	-	58,183	-	58,183
Classroom training	-	-	-	501,986	-	501,986
OJT	-	-	-	2,276	-	2,276
Occupancy, facility costs, and rents	104	1	106,374	393,890	8,900	402,790
Emergency assistance	12,956	-	12,956	977,580	-	977,580
Housing assistance payments	-	-	-	1,843,190	-	1,843,190
Insurances	2,716	1	65,055	184,164	2,439	186,603
Supplies	99	3	2,040	106,580	5,157	111,737
Program supplies	-	-	-	110,947	-	110,947
Small tools, equipment, and equipment maintenance	4,582	1	4,939	169,274	296	169,570
Memberships and dues	-	-	10	16,564	-	16,564
Printing and photocopying	4	1	126	34,227	(12,216)	22,011
Miscellaneous	-	-	234	5,070	8,021	13,091
Food	-	-	-	320,001	-	320,001
Materials	9,827	-	9,827	319,648	-	319,648
Vehicle operations	4,705	-	33,959	266,003	18,308	284,311
Acquisition and renovation	-	-	-	164,191	-	164,191
Special events	-	-	-	-	36,093	36,093
Interest expense	-	-	18,042	21,761	5,010	26,771
Total expenditures	\$ 45,912	\$ 3,091	\$ 399,272	\$ 11,907,776	\$ 97,944	\$ 12,005,720