

Head Start, Early Head Start and Great Readiness Program Activities Annual Report



Programs:

Head Start
Early Head Start
Great Start Readiness Program

"From birth to age 3, they're developing...they see something, they have a question about it, and they process it to figure out the answer. This (Early Head Start) is the biggest help in getting their thought processes rolling the right direction."

-Tom, Early Head Start Father

- Head Start and Early Head Start provide age-appropriate classrooms for children from birth to five years of age, and offer services such as educational home visits from expecting mothers and 0-3 year old children.
- 1,330 children, fathers, and expectant mothers were served through Head Start, Early Head Start and Great Start Readiness Programs, ensuring that low-to-moderate-income children enter school with the same basic knowledge and capacity to achieve as other children. Of these:
 - 231 were children with disabilities
 - 200 children received transportation to and from school
 - 135 fathers and father figures participated in the Fatherhood and Male involvement program
 - 64% were white, 22% black, 12% multi-racial, 2% other
 - Hispanic Ethnicity: 11%
 - Gender: 53% male, 47% female
 - 52% were single-parent homes, 48% two-parent homes
 - Primary languages of families:
 - English = 91%, Spanish = 8%, with two families speaking primarily Arabic, one speaking Gujarati, and one French.

*This institution is an equal opportunity provider.
Equal Opportunity Employer.*

Programs funded in part by: Community Development Block Grant, United Way of Greater Battle Creek, Albion/Homer United Way, United Way of Branch County, U.S. Department of Health & Human Services, Battle Creek Community Foundation, Western Michigan University Department of Education, Corporation for National and Community Service, Michigan Office of Service to the Aging, Michigan Department of Education, Bank of America, Best Buy, Community Foundation Alliance of Calhoun County, City of Battle Creek CDBG funding through the Department of HUD and private donations from people like you.





2009-2010 School year:

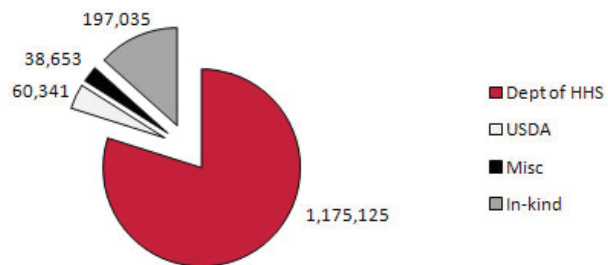
- Head Start Children/Families Served = 915
 - 88% identified as income eligible
 - 1% identified eligible due to receipt of public assistance
 - 4% identified eligible due to foster child status
 - 1% identified eligible due to homelessness
 - 5% were identified as over-income
- Early Head Start Children/Families = 156
 - 88% identified as income eligible
 - 1% identified eligible due to receipt of public assistance
 - 1% identified eligible due to foster child status
 - 6% identified eligible due to homelessness
 - 3% were identified as over-income
- Average Daily Attendance
 - Head Start = 83.42% of funded enrollment
 - Early Head Start = 93.7% of funded enrollment
- Children Receiving Medical Services
 - Head Start = 99% children identified as having an ongoing source of medical care.
 - Early Head Start = 99% children identified as having an ongoing source of medical care.
- Children Receiving Dental Exams
 - Head Start = 88% of the enrolled children received preventative care.
 - Early Head Start = 93% were up to date on preventative care.

2009-2010 Head Start Source of Revenue



- Audited Financial Statements attached and also available at www.caascm.org

2009-2010 Early Head Start Source of Revenue



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CommunityAction
1-877-422-2726

Serving Barry, Branch, Calhoun and
St. Joseph Counties since 1966



2009-2010 Budgets:

- The program budget includes all expenses that go toward running classrooms, evaluating and supporting children and families to help them get a head start when they enter kindergarten. The administrative budget includes Human Resources, Finance, the Chief Executive Office and Administrative Program Staff that help design and implement the program requirements.

Head Start 2009-2010

Program Budget

Salaries	\$2,447,290
Benefits	\$1,215,877
Supplies	\$82,000
Food	\$359,500
Occupancy	\$492,461
Miscellaneous	\$63,000
Staff/Training Travel	\$43,558
Consultants	\$26,600
Vehicle Expense	\$185,000
Advertising/Communication	\$10,000
Insurance Expense	\$25,000
Parent/Student activities	\$43,270
Total	\$4,993,556

Administrative	\$762,075
Training	\$66,091

(Includes college classwork and other trainings)

Total Budget \$5,821,722

Early Head Start 2009-2010

Program Budget

Salaries	\$515,594
Benefits	\$239,225
Supplies	\$31,440
Food	\$50,500
Occupancy	\$180,500
Staff/Training Travel	\$7,953
Consultants	\$10,950
Vehicle Expense	\$4,100
Advertising/Communication	\$2,900
Insurance Expense	\$6,600
Parent/Student activities	\$2,400
Total	\$1,052,162

Administrative	\$132,690
Training	\$28,496

(Includes college classwork and other trainings)

Total Budget \$1,213,348

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St. Joseph Counties since 1966





DEPARTMENT OF HEALTH & HUMAN SERVICES

ADMINISTRATION FOR CHILDREN AND FAMILIES
Office of Head Start
8th Floor Portal Building
1250 Maryland Avenue, SW
Washington, DC 20024

To: Board Chairperson

Mr. Monte Bordner
Board Chairperson
Community Action Agency of South Central Michigan
175 Main Street
P.O. Box 1026
Battle Creek, MI 49016

From: Responsible HHS Official

Ms. Patricia E. Brown
Acting Director, Office of Head Start

 *4/29/08*
Date

Overview of Findings

From 3/2/2008 to 3/7/2008 the Administration for Children and Families (ACF) conducted an on-site monitoring review of the Community Action Agency of South Central Michigan Head Start and Early Head Start programs to determine whether the previously identified findings had been corrected. We wish to thank the Policy Council, staff, and parents of your program for their cooperation and assistance during the review. This Head Start Review Report is being issued to Mr. Monte Bordner, Board Chairperson, as legal notice to your agency of the results of the on-site program review.

Based on the information gathered during our review, we have determined that all areas of noncompliance were identified and corrected before the review ended. Accordingly, no corrective action is required, and your Head Start and Early Head Start programs are in compliance with applicable Head Start Program Performance Standards, laws, regulations, and policy requirements. If you have questions about this report, please contact your ACF Regional Office.

Distribution of the Head Start Review Report

Copies of this report will be distributed to the following recipients:

Ms. Kay Willmoth, Regional Program Manager
Ms. Heather Robbins, Policy Council Chairperson
Ms. Nancy Marfarlane, CEO/Executive Director
Ms. Pattie Walter, Head Start Director

Overview Information

Review Type: *Triennial*



**FINANCIAL STATEMENTS
AND SINGLE AUDIT ACT COMPLIANCE**

FOR THE YEAR ENDED DECEMBER 31, 2009

COMMUNITY ACTION AGENCY OF SOUTH CENTRAL MICHIGAN, INC.

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INDEPENDENT AUDITORS' REPORT

May 11, 2010

Board of Directors
Community Action Agency of
South Central Michigan, Inc.
Battle Creek, Michigan

We have audited the accompanying statement of financial position of ***Community Action Agency of South Central Michigan, Inc.*** (a not-for-profit corporation) as of December 31, 2009, and the related statements of activities and cash flows for the year then ended. These financial statements are the responsibility of Community Action Agency of South Central Michigan, Inc.'s management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. 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 examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Community Action Agency of South Central Michigan, Inc., as of December 31, 2009, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 11, 2010 on our consideration of Community Action Agency of South Central Michigan, Inc.'s internal control over financial reporting and on 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 performed for the purpose of forming an opinion on the basic financial statements of Community Action Agency of South Central Michigan, Inc. taken as a whole. The accompanying schedule of expenditures of federal awards as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, is presented for purposes 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.



**Community Action Agency of
South Central Michigan, Inc.**

Statement of Financial Position

December 31, 2009

Assets

Current assets

Cash and cash equivalents	\$ 877,325
Grants receivable	1,685,500
Inventory	356,574
Prepays and other assets	<u>51,240</u>

Total current assets 2,970,639

Noncurrent assets

Property and equipment, net	<u>3,738,257</u>
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Total assets \$ 6,708,896

Liabilities

Current liabilities

Accounts payable	\$ 360,500
Current portion of long-term debt	61,064
Accrued liabilities	645,161
Unearned revenue	<u>936,475</u>

Total current liabilities 2,003,200

Noncurrent liabilities

Long-term debt, net of current portion	<u>980,710</u>
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Total liabilities 2,983,910

Net assets

Unrestricted:

Undesignated	3,352,786
Board designated	<u>129,318</u>
Total unrestricted net assets	3,482,104
Temporarily restricted	<u>242,882</u>

Total net assets 3,724,986

Total liabilities and net assets \$ 6,708,896

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

**Community Action Agency of
South Central Michigan, Inc.**

Statement of Activities

For the Year Ended December 31, 2009

	<u>Unrestricted</u>	<u>Temporarily Restricted</u>	<u>Total</u>
Support and revenue			
Contributions	\$ 75,023	\$ 3,942	\$ 78,965
In-kind donations	321,070	-	321,070
Local grants	34,236	254,718	288,954
Program income	163,753	-	163,753
Educational services	8,392,343	11,000	8,403,343
Food and nutrition services	1,569,166	-	1,569,166
Housing and support services	3,732,868	90,386	3,823,254
Commodity food received	1,365,482	-	1,365,482
Interest income	662	2	664
Miscellaneous income	79,583	249,386	328,969
Net assets released from restrictions	531,178	(531,178)	-
Total support and revenue	<u>16,265,364</u>	<u>78,256</u>	<u>16,343,620</u>
Expenses			
Program services			
Educational services	8,814,974	-	8,814,974
Food and nutrition services	3,396,822	-	3,396,822
Housing and support services	3,607,616	-	3,607,616
Other community development services	110,012	-	110,012
Total program services	<u>15,929,424</u>	<u>-</u>	<u>15,929,424</u>
Support services			
Management and general	266,702	-	266,702
Total expenses	<u>16,196,126</u>	<u>-</u>	<u>16,196,126</u>
Other changes			
Loss on disposal of capital assets	69,926	-	69,926
Change in net assets	(688)	78,256	77,568
Net assets, beginning of year	<u>3,482,792</u>	<u>164,626</u>	<u>3,647,418</u>
Net assets, end of year	<u><u>\$ 3,482,104</u></u>	<u><u>\$ 242,882</u></u>	<u><u>\$ 3,724,986</u></u>

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

**Community Action Agency of
South Central Michigan, Inc.**

Statement of Cash Flows

For the Year Ended December 31, 2009

Cash flows from operating activities	
Change in net assets	\$ 77,568
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	266,867
Loss on disposal of capital assets	69,926
Changes in operating assets and liabilities which provided (used) cash:	
Grants receivable	(368,523)
Inventory	(1,072)
Prepays and other assets	(11,086)
Accounts payable	138,208
Accrued liabilities	(223,350)
Unearned revenue	434,012
	<u>382,550</u>
Net cash provided by operating activities	
Cash flows from investing activities	
Purchase of capital assets	<u>(486,741)</u>
Cash flows from financing activities	
Issuance of long-term debt	205,161
Payments on long-term debt	<u>(45,797)</u>
Net cash provided from financing activities	<u>159,364</u>
Net increase in cash and cash equivalents	55,173
Cash and cash equivalents, beginning of year	<u>822,152</u>
Cash and cash equivalents, end of year	<u><u>\$ 877,325</u></u>
Supplemental disclosure of cash flow information	
Cash paid for interest	\$ 43,011

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

COMMUNITY ACTION AGENCY OF SOUTH CENTRAL MICHIGAN, INC.

Notes to Financial Statements

1. NATURE OF BUSINESS AND SIGNIFICANT ACCOUNTING POLICIES

Nature of Business

Community Action Agency of South Central Michigan, Inc. d/b/a Community Action (the "Agency") is a not-for-profit corporation organized in 1966. Community Action was formed to develop and provide resources for the purpose of assisting low-income individuals through a variety of programs. The Agency provides various services to the residents of the following Michigan counties: Barry, Branch, Calhoun, and St. Joseph.

The financial statements of the Agency have been prepared on the accrual basis of accounting.

Basis of Presentation

The financial statements present the Agency's financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets. The Agency has no permanently restricted net assets at December 31, 2009.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of income and expenses during the reporting year. Actual results could differ from those estimates.

Cash and Cash Equivalents

Excess cash balances are swept daily into a municipal investment fund. These amounts are considered cash and cash equivalents.

For purposes of the statement of cash flows, the Agency considers all highly liquid investments purchased with an original maturity of three months or less to be cash and cash equivalents.

Cash and cash equivalents may at times throughout the year include grant monies not yet recognized as revenue (see deferred revenue below).

The Agency maintains demand deposits in banks accounts, which are insured by the Federal Deposit Insurance Corporation. At times throughout the year, the cash balances may exceed insured limits. Management believes the Agency is not exposed to any significant interest rate or other financial risk on these deposits.

Grants Receivable

Grants receivable represents amounts due from granting agencies for expenses made in conjunction with grant agreements. Management considers all grant receivables to be fully collectible.

COMMUNITY ACTION AGENCY OF SOUTH CENTRAL MICHIGAN, INC.

Notes to Financial Statements

Inventory

Inventory consists of commodities received from the State of Michigan under the Commodities Supplemental Food Program (CSFP) and the Emergency Food Assistance Program (TEFAP) as well as materials used in the weatherization program. Weatherization inventory is stated at the lower of cost or market. Commodities received/distributed represent the value of food received from the State of Michigan and distributed to low-income households. Valuations are provided by the State of Michigan. Inventory is accounted for under the first-in, first-out basis of accounting.

Prepaid Expenses

Payments to vendors for services that will benefit periods beyond the Agency's fiscal year-end are recorded as prepaid expenses.

Property and Equipment and Depreciation

Property and equipment are recorded at cost or, if donated, at the fair market value on the date of the gift. The Agency capitalizes equipment purchased with a unit cost of greater than \$5,000 and an estimated useful life of more than one year. Major improvements and renewals are capitalized while ordinary maintenance and repairs are expensed. Management annually reviews these assets to determine whether carrying values have been impaired. Depreciation is computed using the straight-line method over the estimated useful lives of the related assets.

Contributions

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence or nature of any donor restrictions. Support that is restricted by the donor is reported as an increase in unrestricted net assets if the restriction expires in the reporting period in which the support is recognized. All other donor-restricted support is reported as an increase in temporarily or permanently restricted net assets depending on the nature of the restriction.

Revenue Recognition / Unearned Revenue

The majority of the Agency's funding is received through exchange contracts in which the Agency and grantor agency each receive and sacrifice approximately equal value. Such grant revenue is recognized as earned when actual expenditures are incurred which meet the specific terms of each grant. Contributions are recognized as revenue when promises to give are received. Revenues from rental income and other charges to tenants are recognized in the month earned. Noncash in-kind contributions, which include donated services, are recognized as revenue in the period in which the services are performed or the contributed asset is received, at fair market value. Unearned revenue consists of grant funds that have been received, but not yet expended.

COMMUNITY ACTION AGENCY OF SOUTH CENTRAL MICHIGAN, INC.

Notes to Financial Statements

In-kind Contributions

The Agency has recorded in-kind contributions for office/operating space and professional services in the statement of activities. Donated materials, food, and equipment are reflected as in-kind contributions in the accompanying statements at their estimated fair value at date of receipt. Generally accepted accounting principles (GAAP) require that contributions of services only be recorded if they (a) create or enhance a non-financial asset or (b) require specialized skills, are provided by an individual possessing those skills, and would typically need to be purchased if not provided by donation. The requirements of GAAP are different than the in-kind recognition requirements of several of the Agency's grant awards. The Agency received contributions of non-professional volunteers during the year with a value of \$1,658,435 primarily for its Head Start and Aging programs which do not meet the GAAP recognition requirements.

The Agency recognizes in-kind contributions of commodity food items at market value as grant revenue as determined by the State of Michigan.

Income Taxes

The Agency qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and is exempt from similar state and local taxes. Accordingly, no provision has been made for income taxes in the accompanying financial statements.

Subsequent Events

In preparing these financial statements, management has evaluated, for potential recognition or disclosure, significant events or transactions that occurred during the period subsequent to December 31, 2009, the most recent statement of net assets presented herein, through May 11, 2010, the date these financial statements were available to be issued. No significant such events or transactions were identified.

2. PROPERTY AND EQUIPMENT

The following is a summary of property and equipment as of December 31, 2009:

Land	\$ 341,099
Buildings	4,066,915
Machinery and equipment	905,113
Transportation and equipment	<u>1,047,001</u>
Total property and equipment	6,360,128
Less accumulated depreciation	<u>(2,621,871)</u>
Property and equipment, net	<u>\$ 3,738,257</u>

Depreciation expense for year ended December 31, 2009 totaled \$266,867.

COMMUNITY ACTION AGENCY OF SOUTH CENTRAL MICHIGAN, INC.

Notes to Financial Statements

3. LONG-TERM DEBT

Long-term debt consists of the following obligations at December 31, 2009:

Note payable to the U.S. Department of Agriculture, collateralized by real estate, due in monthly installments of \$1,338, including interest at 4.75% per annum, maturing in December 2041.	\$ 260,692
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Note payable to the U.S. Department of Agriculture, collateralized by real estate, due in monthly installments of \$2,997, including interest at 4.625% per annum, maturing in October 2035.	574,551
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Note payable to a bank, used for buses, due in monthly installments of \$1,572 plus interest at a variable rate (6.81% at December 31, 2009), maturing in May 2010.	10,454
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Note payable to a bank, collateralized by real estate, due in monthly installments of \$3,884, including interest at 5.05% per annum, maturing in October 2014.	<u>196,077</u>
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Total long-term debt	1,041,774
Less current portion	<u>(61,064)</u>

Long-term debt, net of current portion	<u>\$ 980,710</u>
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Interest expense for the year ended December 31, 2009 was \$43,011.

Scheduled principal maturities of long-term debt for the years succeeding December 31, 2009 are summarized as follows:

<u>Year</u>	<u>Amount</u>
2010	\$ 61,064
2011	53,171
2012	55,847
2013	58,691
2014	53,878
Thereafter	<u>759,123</u>
Total	<u>\$ 1,041,774</u>

COMMUNITY ACTION AGENCY OF SOUTH CENTRAL MICHIGAN, INC.

Notes to Financial Statements

4. TEMPORARY RESTRICTED NET ASSETS

The components of temporary restricted net assets are as follows at December 31, 2009:

	Beginning Balance	Contributions	Expenses	Ending Balance
HPR	\$ 37,936	\$ 7,617	\$ (1,863)	\$ 43,690
Utilities	14,157	141,000	(139,614)	15,543
Afterschool programs	35,114	37,218	(67,184)	5,148
Tax preparation	22,437	64,015	(49,083)	37,369
United Way	-	37,686	(37,686)	-
Capacity building	31,947	132,487	(116,549)	47,885
Nutrition department	-	154,985	(113,466)	41,519
Housing department	-	256	-	256
Transportation department	-	29,150	-	29,150
Foster grandparent	23,035	5,020	(5,733)	22,322
	<u>\$ 164,626</u>	<u>\$ 609,434</u>	<u>\$ (531,178)</u>	<u>\$ 242,882</u>

5. BOARD-DESIGNATED NET ASSETS

The board has designated certain net assets to be used in future programs. The components of board-designated net assets are as follows at December 31, 2009:

	Beginning Balance	Contributions	Expenses	Ending Balance
Poker rally fundraiser	\$ 10,529	\$ -	\$ (198)	\$ 10,331
Franklin fund	21,067	-	-	21,067
Walk for warmth	82,586	67,894	(52,560)	97,920
	<u>\$ 114,182</u>	<u>\$ 67,894</u>	<u>\$ (52,758)</u>	<u>\$ 129,318</u>

6. RETIREMENT PLAN

Employees of the Agency who have at least 1,000 hours of annual service and who have been employed by the Agency for more than one year are eligible to participate in a voluntary self-directed retirement plan authorized under Section 401(k) of the Internal Revenue Code.

Employee contributions to the plan are at an amount fixed by the employee. The Agency contributes the lesser of 100% of salary reduction contributions deferred during the Plan year or 3% of compensation for all eligible employees participating in the Plan. Employer contributions to the Plan for the year ended December 31, 2009, were \$137,710. The employer contributions vest with the employee over a period of five years.

COMMUNITY ACTION AGENCY OF SOUTH CENTRAL MICHIGAN, INC.

Notes to Financial Statements

7. OPERATING LEASES

The Agency leases various facilities under operating leases agreements that expire through 2013. Operating lease expense for the year ended December 31, 2009 was \$302,905. Future minimum operating lease payments on noncancelable lease terms having initial or remaining lease terms of one year or more are as follows for the years subsequent to December 31, 2009:

<u>Year</u>	<u>Amount</u>
2010	\$ 283,617
2011	212,576
2012	80,335
2013	<u>5,143</u>
Total	<u><u>\$ 581,671</u></u>

8. IMPLEMENTATION OF NEW ACCOUNTING PRONOUNCEMENT

In July 2006, the FASB issued a new standard related to *Accounting for Uncertainty in Income Taxes*, now codified as Accounting Standards Codification ("ASC") Topic 740. ASC Topic 740 seeks to reduce the significant diversity in practice associated with financial statement recognition and measurement in accounting for income taxes and prescribes the recognition threshold and measurement attribute for disclosure of tax positions previously taken or expected to be taken on an income tax return. Not-for-profit organizations are also within the scope of ASC Topic 740. An organization must consider whether they have engaged in activities that jeopardize their current tax exempt status with the Internal Revenue Service. Furthermore, the organization must determine whether they have any unrelated business income, which may be subject to US Federal Income Tax. The Agency adopted the provisions of ASC Topic 740 effective January 1, 2009, and, accordingly, analyzed its filing positions in the federal and state jurisdictions where it is required to file income tax returns, as well as all open tax years in these jurisdictions. The adoption of ASC Topic 740 has no significant impact on the Agency's financial statements.

Income taxes are not provided in the accompanying financial statements since the Agency is exempt from federal and state income taxes under Section 501(c)(3) of the Internal Revenue Code and similar state provisions. The Agency has evaluated the provisions of ASC Topic 740, *Accounting for Uncertainty in Income Taxes*. The evaluation was performed for the years 2006 through 2009, the years which remain subject to examination by major tax jurisdiction as of December 31, 2009. The Agency concluded that there are no significant uncertain tax positions requiring recognition in the Agency's financial statements.

The Agency is not aware of any adjustments to the tax returns as filed, nor is it aware of any claims for amounts owed from the taxing jurisdiction.

COMMUNITY ACTION AGENCY OF SOUTH CENTRAL MICHIGAN, INC.

Notes to Financial Statements

9. CONCENTRATION AND DEPENDENCY OF FUNDING

In the normal course of business, the Agency receives grants from various governmental and private agencies. The grant programs are subject to audit by agents of the granting authorities, the purpose of which is to ensure compliance with grant conditions. Any potential liability for reimbursement, which may arise as a result of such audits, is not believed by the Agency's management to be material.

The Agency receives a substantial amount of its support from governmental agencies. A significant reduction in the level of this support may have an adverse effect on the Agency's programs and activities. In addition, grant revenue was obtained during the current year through the American Recovery and Reinvestment Act of 2009 (ARRA). This funding is new in the current year and is may not be available in future years. The following is a break out of the ARRA funds received during the current year:

	Educational Services	Food and Nutrition Services	Housing and Support Services	Other Community Development Services	Total Program Services
Expenses of continuing grants and programs	\$ 8,402,861	\$ 3,229,910	\$ 2,931,351	\$ 307,670	\$ 14,871,792
Expenses funded through the American Recovery and Reinvestment Act (ARRA)	293,226	126,961	488,933	-	909,120
	<u>\$ 8,696,087</u>	<u>\$ 3,356,871</u>	<u>\$ 3,420,284</u>	<u>\$ 307,670</u>	<u>\$ 15,780,912</u>

* * * * *

SUPPLEMENTARY INFORMATION

**Community Action Agency of
South Central Michigan, Inc.**

Schedule of Functional Expenses

For the Year Ended December 31, 2009

	Program Services					Support Services	
	Educational Services	Food and Nutrition Services	Housing and Support Services	Other Community Development Services	Total Program Services	Management and General	Grand Total
Salaries and wages	\$ 3,637,254	\$ 551,825	\$ 1,025,881	\$ 18,111	\$ 5,233,071	\$ 82,473	\$ 5,315,544
Fringes	1,450,246	163,349	318,417	10,224	1,942,236	19,130	1,961,366
Training and travel	235,915	75,176	49,145	18,918	379,154	1,948	381,102
Occupancy	671,166	211,187	70,396	-	952,749	15,096	967,845
Equipment	107,254	59,817	126,565	-	293,636	-	293,636
Depreciation	170,798	34,219	32,985	274	238,276	28,591	266,867
Direct client assistance	800,102	457,145	1,012,899	-	2,270,146	-	2,270,146
Supplies	464,844	103,408	179,068	58,462	805,782	39,745	845,527
Contracted services	56,709	47,186	511,414	799	616,108	15,500	631,608
Communication	55,325	13,158	29,212	-	97,695	2,307	100,002
In-kind expenses	247,530	73,540	-	-	321,070	-	321,070
Commodities	-	1,365,482	-	-	1,365,482	-	1,365,482
Indirect costs	610,240	196,197	179,050	4	985,491	48,350	1,033,841
Other costs	307,591	45,133	72,584	3,220	428,528	13,562	442,090
Total functional expenses	<u>\$ 8,814,974</u>	<u>\$ 3,396,822</u>	<u>\$ 3,607,616</u>	<u>\$ 110,012</u>	<u>\$ 15,929,424</u>	<u>\$ 266,702</u>	<u>\$ 16,196,126</u>

SINGLE AUDIT

**INDEPENDENT AUDITORS' 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**

May 11, 2010

Board of Directors
Community Action Agency of
South Central Michigan, Inc.
Battle Creek, Michigan

We have audited the financial statements of *Community Action Agency of South Central Michigan, Inc.* (a not-for-profit corporation) as of and for the year ended December 31, 2009, and have issued our report thereon dated May 11, 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 Community Action Agency of South Central Michigan, Inc.'s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Community Action Agency of South Central Michigan, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Community Action Agency of South Central Michigan, Inc.'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 a 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 designated 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 Community Action Agency of South Central Michigan, Inc.'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 management and the Board of Directors, 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, reading "Lehmann Johnson". The signature is written in a cursive, flowing style.

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

May 11, 2010

Board of Directors
Community Action Agency of
South Central Michigan, Inc.
Battle Creek, Michigan

Compliance

We have audited the compliance of ***Community Action Agency of South Central Michigan, Inc.*** (a not-for-profit corporation) with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended December 31, 2009. Community Action Agency of South Central Michigan, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of Community Action Agency of South Central Michigan, Inc.'s management. Our responsibility is to express an opinion on Community Action Agency of South Central Michigan, Inc.'s compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. 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 Community Action Agency of South Central Michigan, Inc.'s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Community Action Agency of South Central Michigan, Inc.'s compliance with those requirements.

In our opinion, Community Action Agency of South Central Michigan, Inc. complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended December 31, 2009. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which is required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as item 2009-1.

Internal Control Over Compliance

Management of Community Action Agency of South Central Michigan, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Community Action Agency of South Central Michigan, Inc.'s internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing an 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 Community Action Agency of South Central Michigan, Inc.'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. However, we identified a certain deficiency in internal control over compliance that we consider to be a significant deficiency as described in the accompanying schedule of findings and questioned costs as item 2009-1. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Community Action Agency of South Central Michigan, Inc.'s response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit Community Action Agency of South Central Michigan, Inc.'s response and, accordingly, we express no opinion on the response.

This report is intended solely for the information and use of management, the Board of Directors, others within the agency, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



COMMUNITY ACTION

Schedule of Expenditures of Federal Awards

For the Year Ended December 31, 2009

Federal Agency / Pass-through Grantor / Program Title	Pass-through Number	CFDA Number	Federal Expenditures
U.S. Department of Agriculture			
Passed through the Michigan Department of Education:			
Child and Adult Care Food Program (10/01/08-09/30/09)	13-000-0008	10.558	\$ 193,592
Child and Adult Care Food Program (10/01/09-09/30/10)	13-000-0008	10.558	135,198
Early Head Start Program (10/01/08-09/30/09)	05CH4006/43	10.558	33,254
Early Head Start Program (10/01/09-09/30/10)	05CH4006/44	10.558	19,146
Great Start Readiness Program (10/01/08-09/30/09)	05CH4006/43	10.558	18,276
Great Start Readiness Program (10/01/09-09/30/10)	05CH4006/44	10.558	1,212
Commodity Supplemental Food Program (CSFP):			
Administration (10/01/08-09/30/09)	13-000-0008	10.565	144,958
Administration (10/01/09-09/30/10)	13-000-0008	10.565	50,367
Commodities (10/01/08-09/30/09)	13-000-0008	10.565	549,283
Commodities (10/01/09-09/30/10)	13-000-0008	10.565	188,776
Emergency Food Assistance Program (TEFAP):			
Administration (10/01/08-09/30/09)	13-000-0008	10.568	97,521
Administration (10/01/09-09/30/10)	13-000-0008	10.568	39,106
ARRA - Administration	13-000-0008	10.568	41,943
Commodities (10/01/08-09/30/09)	13-000-0008	10.569	407,924
Commodities (10/01/09-09/30/10)	13-000-0008	10.569	149,881
ARRA - Commodities	13-000-0008	10.569	69,617
Total U.S. Department of Agriculture			2,140,054
U.S. Department of Housing and Urban Development			
Direct program:			
Rural Housing and Economic Development	RH-06-MI-I-0023	14.250	105,860
Passed through the City of Battle Creek, Michigan:			
Community Development Block Grant:			
After School Program (07/01/08-06/30/09)	45870-E795	14.218	10,214
After School Program (07/01/09-06/30/10)	45870-6200 CDBG10	14.218	12,778
Minor Home Repair (07/01/08-06/30/09)	45870-E791	14.218	34,405
Minor Home Repair (07/01/09-06/30/10)	45870-6200 CDBG10	14.218	41,956
HOME Rehabilitation - Administration (07/01/08-06/30/09)	45870-E268	14.239	6,251
HOME Rehabilitation - Program Services (07/01/08-06/30/09)	45870-E268	14.239	145,479
HOME Rehabilitation - Administration (07/01/09-06/30/10)	45870-6250 HOME10	14.239	962
HOME Rehabilitation - Program Services (07/01/09-06/30/10)	45870-6250 HOME10	14.239	15,026
Passed through the Michigan State Housing Development Authority:			
Emergency Shelter Grant	HML-2008-00200-ESF	14.231	9,333
Emergency Shelter Grant	HML-2009-00200-ESF	14.231	48,668
ARRA - Homelessness Prevention and Rapid Re-housing Program	HML-2009-0020-HPR	14.257	2,667
Total U.S. Department of Housing and Urban Development			433,599

continued...

COMMUNITY ACTION

Schedule of Expenditures of Federal Awards (Continued)

For the Year Ended December 31, 2009

Federal Agency / Pass-through Grantor / Program Title	Pass-through Number	CFDA Number	Federal Expenditures
U.S. Department of Energy			
Passed through the Michigan Department of Human Services:			
Weatherization Assistance (04/01/08-03/31/09)	DOE-08-13005	81.042	\$ 180,499
Weatherization Assistance (04/01/09-03/31/12)	DOE-09-13005	81.042	434,310
ARRA - Weatherization Assistance	DOE-S-09-13005	81.042	236,082
Total U.S. Department of Energy			850,891
U.S. Department of Education			
Passed through Western Michigan University:			
Early Reading First	S359B060050	84.359B	309,389
U.S. Department of Health and Human Services			
Direct programs:			
Head Start Full-year, Part-day	05CH4006/43	93.600	4,620,295
Head Start Training and Technical Assistance	05CH4006/43	93.600	7,054
Head Start - Full-year, Part-day	05CH4006/44	93.600	939,719
Head Start Training and Technical Assistance	05CH4006/44	93.600	12,671
Early Head Start	05CH4006/43	93.600	949,547
Early Head Start Training and Technical Assistance	05CH4006/43	93.600	4,034
Early Head Start	05CH4006/44	93.600	190,963
Early Head Start Training and Technical Assistance	05CH4006/44	93.600	1,435
ARRA - Head Start Full-year, Part-day	05SE4006/01	93.708	214,525
ARRA - Early Head Start	05SE4006/01	93.708	53,662
Passed through the Region IIIB Area on Aging:			
Aging Cluster:			
Congregate Meals (10/01/08-09/30/09)	n/a	93.045	127,543
Congregate Meals (10/01/09-09/30/10)	n/a	93.045	36,913
Home Delivered Meals (10/01/08-09/30/09)	n/a	93.045	56,128
Home Delivered Meals (10/01/09-09/30/09)	n/a	93.045	7,054
Congregate Meals Calhoun County (10/01/08-09/30/09)	n/a	93.053	38,633
Congregate Meals Calhoun County (10/01/09-09/30/10)	n/a	93.053	10,196
Home Delivered Meals Calhoun County (10/01/08-09/30/09)	n/a	93.053	63,426
Home Delivered Meals Calhoun County (10/01/09-09/30/10)	n/a	93.053	3,360
ARRA - Home Delivered Meals - Calhoun County (10/01/08-09/30/09)	n/a	93.705	1,450
ARRA - Home Delivered Meals - Calhoun County (10/01/09-09/30/10)	n/a	93.705	1,484
ARRA - Congregate Meals Calhoun County (10/01/08-09/30/09)	n/a	93.707	5,718
ARRA - Congregate Meals Calhoun County (10/01/09-09/30/10)	n/a	93.707	5,671
Passed through the Region IIIC Area on Aging:			
Aging Cluster:			
Congregate Meals (10/01/08-09/30/09)	n/a	93.045	22,362
Congregate Meals (10/01/09-09/30/10)	n/a	93.045	14,116
Home Delivered Meals (10/01/08-09/30/09)	n/a	93.045	29,524
Home Delivered Meals (10/01/09-09/30/09)	n/a	93.045	15,104

continued...

COMMUNITY ACTION

Schedule of Expenditures of Federal Awards (Concluded)

For the Year Ended December 31, 2009

Federal Agency / Pass-through Grantor / Program Title	Pass-through Number	CFDA Number	Federal Expenditures
U.S. Department of Health and Human Services (Concluded)			
Passed through the Region IIIC Area on Aging (Concluded):			
Aging Cluster (Concluded):			
Congregate Meals Branch County (10/01/08-09/30/09)	n/a	93.053	\$ 5,253
Congregate Meals Branch County (10/01/09-09/30/10)	n/a	93.053	1,728
Home Delivered Meals Branch County (10/01/08-09/30/09)	n/a	93.053	10,035
Home Delivered Meals Branch County (10/01/09-09/30/10)	n/a	93.053	6,752
ARRA - Home Delivered Meals - Branch County (10/01/08-09/30/09)	n/a	93.705	581
ARRA - Home Delivered Meals - Branch County (10/01/09-09/30/10)	n/a	93.705	1,244
ARRA - Congregate Meals Branch County (10/01/08-09/30/09)	n/a	93.707	1,015
ARRA - Congregate Meals Branch County (10/01/09-09/30/10)	n/a	93.707	1,496
Passed through the Michigan Department of Human Services:			
Temporary Assistance for Needy Families	TANF-09-13005	93.558	29,069
Temporary Assistance for Needy Families - Earned Income Tax Credit (EITC)	TANF-E-09-13005	93.558	15,042
Low-Income Home Energy Assistance Program	LIHEAP-08-13005	93.568	54,044
Low-Income Home Energy Assistance Program	LIHEAP-09-13005	93.568	81,471
Low-Income Home Energy Assistance Program	LCA-09-13005	93.568	139,649
Community Services Block Grant	CSBG-09-13005	93.569	435,216
Community Services Block Grant	CSBG-10-13005	93.569	172,068
Passed through the Michigan Department of Human Services (concluded):			
Community Services Block Grant - Tax Assistance	CSBG-T-09-13005	93.569	15,000
Community Service Block Grant - Discretionary	CSBG-D-08-13005	93.569	20,000
Emergency Services, Calhoun County	ES-09-13001	93.667	20,035
ARRA - Community Services Block Grant	CSBG-S-09-13005	93.710	238,148
Total U.S. Department of Health and Human Services			8,680,433
Corporation for National and Community Service			
Direct program:			
Foster Grandparent	07SFNMI001	94.011	305,711
Total Corporation for National and Community Service			305,711
U.S. Department of Homeland Security			
Passed through United Way of Greater Battle Creek:			
Emergency Food and Shelter National Board Program	465600-002	97.024	18,112
ARRA - Emergency Food and Shelter National Board Program	465600-002	97.114	4,000
Passed through Barry County United Way:			
Emergency Food and Shelter National Board Program	464600-001	97.024	8,000
ARRA - Emergency Food and Shelter National Board Program	464600-001	97.114	3,065
Passed through United Way of Branch County:			
Emergency Food and Shelter National Board Program	465400-001	97.024	23,065
ARRA - Emergency Food and Shelter National Board Program	465400-001	97.114	4,686
Passed through the St. Joseph County DHS:			
Emergency Food and Shelter National Board Program	482000-002	97.024	11,000
ARRA - Emergency Food and Shelter National Board Program	482000-002	97.114	2,953
Total U.S. Department of Homeland Security			74,881
Total Expenditures of Federal Awards			\$ 12,794,958

See accompanying notes to schedule of expenditures of federal awards.

COMMUNITY ACTION AGENCY OF SOUTH CENTRAL MICHIGAN, INC.
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended December 31, 2009

1. BASIS OF PRESENTATION

The Schedule of Expenditures of Federal Awards utilizes the same basis of accounting as the financial statements. 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*.

2. IN-KIND CONTRIBUTIONS

In-kind contributions were received for the following programs/activities for the year ended December 31, 2009:

Child education activities:	
Head Start and Early Head Start	\$ 1,905,964
Senior services:	
Aging Cluster	<u>73,540</u>
Total in-kind contributions	<u><u>\$ 1,979,504</u></u>

Of the total in-kind contributions reported above, \$321,069 is recognized in the accompanying financial statements because it meets the criteria as established GAAP.

COMMUNITY ACTION AGENCY OF SOUTH CENTRAL MICHIGAN, INC.

Schedule of Findings and Questioned Costs

For the Year Ended December 31, 2009

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued:

Unqualified

Internal control over financial reporting:

Material weakness(es) identified?

_____ yes X no

Significant deficiency(ies) identified
not considered to be material weaknesses?

_____ yes X none reported

Noncompliance material to financial statements
noted?

_____ yes X no

Federal Awards

Internal Control over major programs:

Material weakness(es) identified?

_____ yes X no

Significant deficiency(ies) identified
not considered to be material weaknesses?

X yes _____ none reported

Type of auditors' report issued on compliance
for major programs:

Unqualified

Any audit findings disclosed that are required
to be reported in accordance with
Circular A-133, Section 510(a)?

X yes _____ no

Identification of major programs:

CFDA Numbers

10.565
10.568 and 10.569

81.042
93.045, 93.053, 93.705 and 93.707
93.569 and 93.710
93.600 and 93.708

Name of Federal Program or Cluster

Commodity Supplemental Food Program
Emergency Food Assistance Program
(TEFAP)
Weatherization Assistance
Aging Cluster
Community Service Block Grant (CSBG) Cluster
Head Start and Early Head Start Cluster

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

\$383,849

COMMUNITY ACTION AGENCY OF SOUTH CENTRAL MICHIGAN, INC.

Schedule of Findings and Questioned Costs (Continued)

For the Year Ended December 31, 2009

SECTION I - SUMMARY OF AUDITORS' RESULTS (CONCLUDED)

Auditee qualified as low-risk auditee? _____ yes X no

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters were reported.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

**Finding 2009-1: Immaterial Noncompliance / Significant Deficiency in Internal Controls over
Compliance – Procurement, Suspension and Debarment
Aging Cluster – CFDA No. 93.045, 93.053, 93.705 and 93.707
Head Start and Early Head Start Cluster – CFDA No. 93.600 and 93.708**

Criteria:	A recipient of federal awards is required to determine that vendors being paid with federal funds are not suspended or debarred from doing business with the government. Such procedures are required whenever the amount disbursed to a single vendor in a given fiscal year is expected to be at least \$25,000.
Condition:	The Agency has a suspension and debarment policy which requires that it obtain positive assurance from the vendor for purchases in excess of \$10,000. However, our testing identified one contractor in the aging cluster and one contractor in the head start and early head start cluster for which this information was not obtained for 2009.
Cause:	This condition was caused by a management oversight in obtaining this statement when the contracts were initiated.
Effect:	As a result of this condition, the Agency was exposed to the risk that disbursements of federal awards would be made to vendors suspended or debarred by the federal government.
Questioned Costs:	No costs are required to be questioned as a result of this finding as the specific vendor involved was not actually suspended or debarred.
Recommendation:	We recommend that the Agency obtain signed debarment or suspended organization statements from all contractors.
View of Responsible Officials:	Community Action will implement a system to review all vendors to determine which require a debarment form. Those vendors will be required to have the form on file prior to doing business with Community Action.

COMMUNITY ACTION AGENCY OF SOUTH CENTRAL MICHIGAN, INC.

Schedule of Findings and Questioned Costs (Concluded)

For the Year Ended December 31, 2009

SECTION IV – PRIOR YEAR FINDINGS

Finding 2008-1

The Agency failed to obtain proper documentation of eligibility requirements for the Community Supplemental Food Program. This finding was corrected.

Finding 2008-2

The Agency failed to recertify participants if one calendar year has passed from the original eligibility approval process for the Weatherization Assistance for Low-Income Program. This finding was corrected.

* * * * *

**COMMUNITY ACTION
CORRECTIVE ACTION PLAN**
Rehmann Robson-2009 Audit
May 2010

**Finding
Reference
Number**

CORRECTIVE ACTION PLAN

2009-1

Finding Type – Immaterial non compliance, Significant Deficiency in Internal controls over Compliance- Procurement, Suspension and Debarment

Contact Person – Michelle Williamson, Chief Financial Officer
Phone: 269-441-1616

Corrective Action Plan – Community Action will implement a system to review all vendors to determine which require a debarment form. Those vendors will be required to have the form on file prior to doing business with Community Action.

Anticipated Date of Completion – June 2010