CAC

Annual Financial Report

For the Fiscal Year Ended
June 30, 2008

Knoxville-Knox County Community Action Committee

CAC

Annual Financial Report

The Promise of Community Action

Community Action changes people's lives,
embodies the spirit of hope,
improves communities,
and makes America a better place to live.
We care about the entire community, and
we are dedicated to helping people
help themsselves and each other.

"CAC: Helping People. Changing Lives."

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

Audited Financial Statements

For the Year Ended June 30, 2008

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INTRODUCTORY SECTION

**Knoxville-
Knox County**

Community Action Committee

CENTRAL OFFICE

March 25, 2009

The Honorable Board of County Commissioners and
Board of Directors of the Knoxville-Knox County
Community Action Committee
Knox County, Tennessee

The accompanying financial statements of the Knoxville-Knox County Community Action Committee (CAC) for the year ended June 30, 2008, are hereby submitted. Responsibility for both the accuracy of the data and the completeness and fairness of the presentations, including all disclosures, rests with CAC. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of CAC. All disclosures necessary to enable the reader to gain an understanding of CAC's activities have been included. These financial statements have been audited by Pershing Yoakley & Associates.

CAC financial statements reflecting the financial position and results of operations from the State Department of Human Services, the Department of Health and Human Services, the Department of Housing and Urban Development, the Department of Labor and others were audited according to the guidelines of *Government Auditing Standards* issued by Comptroller General of the United States and the Single Audit Act of 1984, as amended.

Respectfully submitted,

Barbara Kelly
Executive Director

Michael R. Ragsdale
Mayor, Knox County
Community Action Committee Treasurer

2247 Western Avenue • P.O. Box 51650 • Knoxville, TN 37950-1650 • (865) 546-3500

An Equal Opportunity Program

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
Board of Directors - March 2009

Virginia Anagnost, Chairperson
AHEPA

Mayor Mike Ragsdale, Treasurer
John Troyer, Alternate

Henry Anderson
East Resident Advisory Board

Greg Helton,
TN Dept. Human Services

Mark Donaldson, MPC
Buz Johnson, Alternate

James DuBose
East Resident Advisory Board

Mary Farmer
South Resident Advisory Board

Cathy Gonzalez
West Resident Advisory Board

Ms. Willie Butler
Head Start Policy Council

Susan Long
O'Connor Senior Center

Alvin Nance, CEO, KCDC
Ashley Ogle, Alternate

Monica S. Reed
Church Women United

Judge John R. Rosson, Jr.
Knoxville Bar Association

Mayor Bill Haslam, Vice Chairman
Commissioner Thomas Strickland, Alternate

Diana Conn, Secretary
South Resident Advisory Board

Rep. Joe Armstrong
John Wesley Donaldson, Alternate

Barbara Dowell
East Resident Advisory Board

Zoe Evans
Council on Aging

Rev. John Bluth Gill
Knoxville Ministerial Association

Mark Jones, Knox County Health Dept.
Mark Miller, Alternate

Dr. James P. McIntyre, Jr. Superintendent
Knox County Schools
Lois McSwine, Alternate

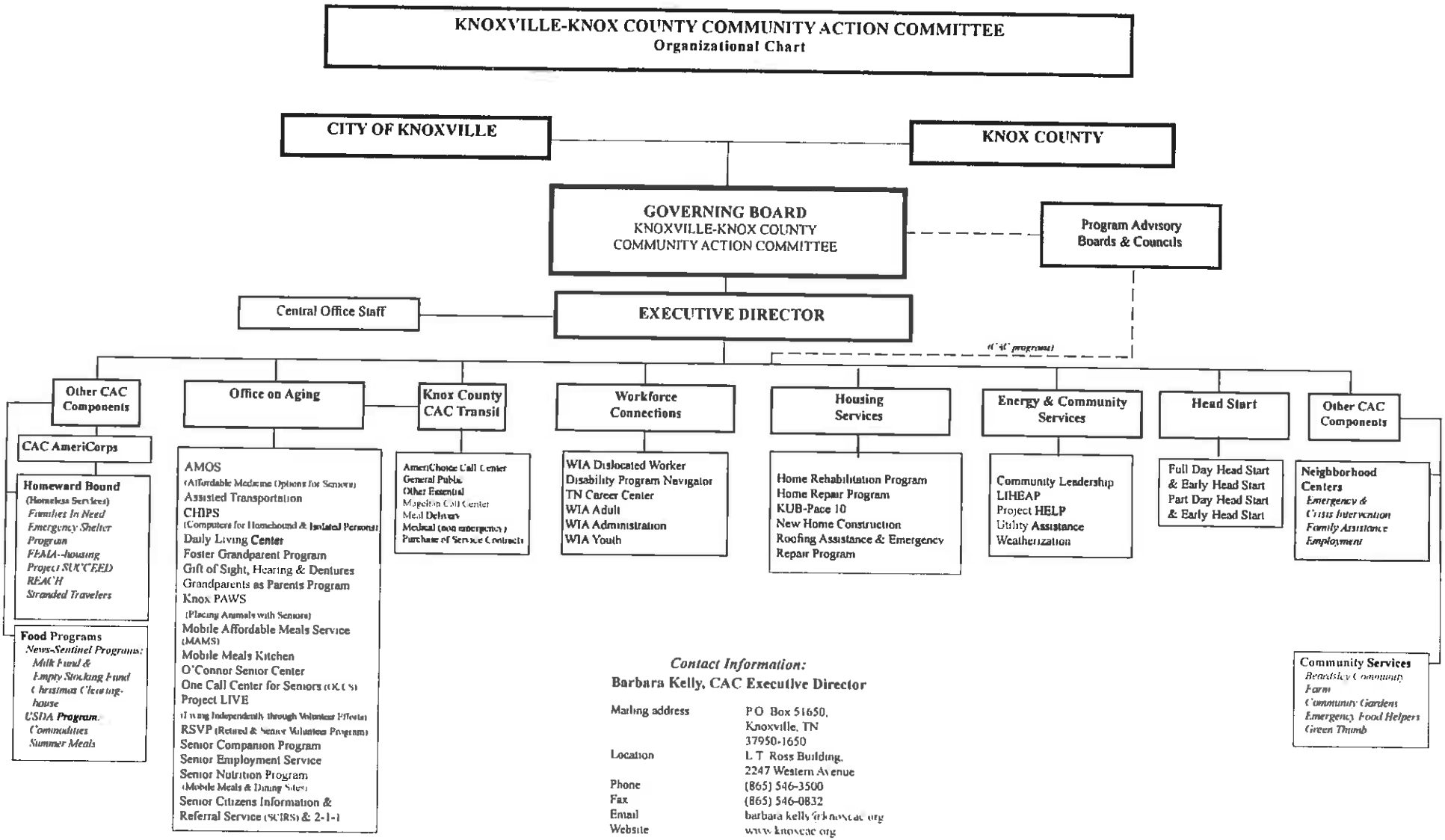
Judy Poulson
League of Women Voters

John Roberts
West Resident Advisory Board

Lula Williams
East Resident Advisory Board

Harold Woods
Central Labor Council

Charles Wright
West Resident Advisory Board



Contact Information:

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Website	www.knoxcac.org

1/09

FINANCIAL SECTION

Pershing Yoakley & Associates
CERTIFIED PUBLIC ACCOUNTANTS

Pershing Yoakley & Associates, P.C.
One Perkins Place, 525 Portland Street
Knoxville, TN 37919

(p) (865) 673-0844 (f) (865) 673-0173
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INDEPENDENT AUDITOR'S REPORT ON BASIC FINANCIAL STATEMENTS AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS

To the Board of Directors
Knoxville-Knox County Community Action Committee
Knox County, Tennessee

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Knoxville-Knox County Community Action Committee, as of and for the year ended June 30, 2008 which collectively comprise the Knoxville-Knox County Community Action Committee's financial statements as listed in the table of contents. These financial statements are the responsibility of Knoxville-Knox County Community Action Committee'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 the 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 respective financial position of the governmental activities, each major fund and the aggregate remaining fund information of Knoxville-Knox County Community Action Committee as of June 30, 2008 and the respective changes in financial position for the year then ended, in conformity with accounting principles generally accepted in the United States of America.

The management's discussion and analysis and budgetary comparison information on pages 3 through 8 and 35 and 36 are not a required part of the financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

In accordance with *Government Auditing Standards,* we have also issued our report dated March 25, 2009 on our consideration of Knoxville-Knox County Community Action Committee'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 important for assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the Knoxville-Knox County Community Action Committee's financial statements. The introductory section is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of state and 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 also not a required part of the financial statements. The schedule of expenditures of state and federal awards has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole. The introductory section has not been subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

Beuhring Yoakley & Associates, P.C.

Knoxville, Tennessee
March 25, 2009

Knoxville-Knox County Community Action Committee (CAC)
2247 Western Avenue at the L.T. Ross Building
Mailing address: P.O. Box 51650
Knoxville, TN 37950-1650
Phone: (865) 546-3500 Fax: (865)546-0832

Management's Discussion and Analysis

This section of the Knoxville-Knox County Community Action Committee's (CAC) annual audited financial statement is a narrative discussion and analysis by management of the financial activities of CAC for the fiscal year ended June 30, 2008. The section is part of the presentation of financial information as required by the Governmental Accounting Standards Board (GASB). It has been prepared by management to be read in conjunction with the financial statements and footnotes that follow the section. Comparative information with fiscal year 2007 is presented below.

Financial Summary	**07/08**	**06/07**
CAC total assets	$13,117,142	$11,843,666
Total assets include the following:		
Cash and Cash Equivalents	141,851	753,669
Short-term investments	901,853	637,657
Capital assets (net of accumulated depreciation)	3,929,699	4,116,757
Accounts receivable	8,032,311	6,239,460
Prepaid expenses	111,428	96,123
CAC's total liabilities	$9,756,674	$7,957,890
CAC assets exceed liabilities by (net assets)	$3,360,468	$3,885,776
Net assets include the following:		
Invested in capital assets	2,099,699	2,186,757
Restricted for equipment and other purposes	927,214	668,613
Unrestricted net assets	333,555	1,030,406
CAC has an ending fund balance of	$1,260,769	$1,699,019
CAC's total revenues are	$32,161,594	$32,032,137
Total revenues include the following:		
In-kind contributions	1,875,967	2,228,115
Federal and State governments	19,213,123	20,491,271
Local governments	3,478,994	2,746,724
Other local revenue	7,559,500	6,541,917
Interest earned	34,010	24,110
CAC's total expenses amounted to	$32,686,902	$31,629,588
Total expenses include the following:		
Administrative	1,154,791	1,140,282
Salaries and Benefits	13,013,790	12,062,442
Supplies	2,829,947	2,228,069
Rent and Occupancy	214,607	250,489
Travel	144,530	177,721
Other	15,242,179	15,946,542
Capital Outlays, Net of Depreciation changes	187,058	(78,963)
Principal Reduction	(100,000)	(97,000)
The change in net assets is	$ (525,308)	$ 402,549

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to CAC's basic financial statements. CAC's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

The *government-wide financial statements* provide readers with a broad overview of CAC's finances.

The *statement of net assets* presents information on all CAC's assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of CAC is improving or deteriorating.

The *statement of activities* presents information showing how CAC's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods.

A *fund* is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. CAC uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of CAC can be divided into two categories: governmental funds and fiduciary funds.

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a governments's near-term financing requirements.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities.*

CAC maintains two individual governmental funds. Information is presented separately in the governmental fund balance sheets and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the Conduct and Administration Fund and Consortium Fund, both of which are considered to be major funds.

CAC adopts an annual appropriated budget for its funds. A budgetary comparison schedule has been provided for these Funds in the Required Supplemental Information section of the report.

Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are **not** reflected in the government-wide financial statement because the resources of those funds are *not* available to support CAC' s own programs.

The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

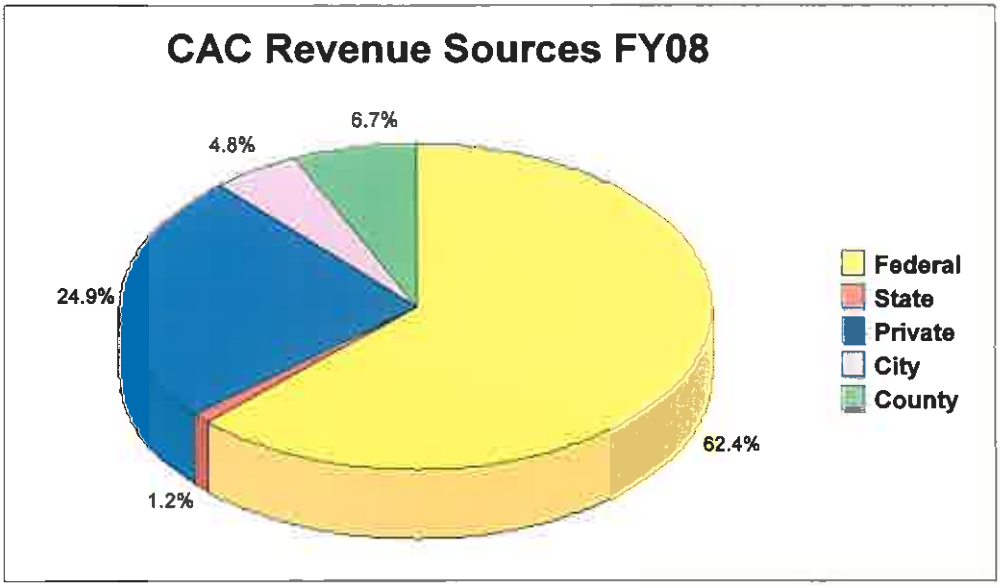
Analysis of Financial Position

The assets of CAC exceeded its liabilities at the end of the fiscal year by $3,360,468. Of this amount $333,555 were in unrestricted net assets. The change in net assets is a negative $525,308 and is due largely to depreciation expenses that exceeded capital outlays and a decrease in the fund balance. The fund balance decreased by $438,250. This was due to a shortfall in revenue versus expenditures in the housing and transportation programs. Short-term investments earned interest in the amount of $34,010 which will be applied to designated projects. Invested funds are transferred to and expended through the Conduct and Administration Fund as required by the individual projects.

The differences between the original budget and the final budget in both the Conduct and Administration Fund and the Consortium Fund were within the normal course of CAC operations and totaled $1,567,647 increase in appropriations. Included in the increases were grant awards accepted during the fiscal year, appropriations of carryover balances and appropriations for close-out of the fiscal year.

Many of the grants and programs that are administered by CAC require matching funds as a condition of receiving the grant. In some instances these requirements can be met through the in-kind contributions of volunteer time and the value of donated goods and services. In other cases, a cash match is required. Funds from local government (Knox County and the City of Knoxville) and contributions from private sources are essential in meeting the cash requirements for matching funds. In-kind contributions amounted to $1,875,967 during the period.

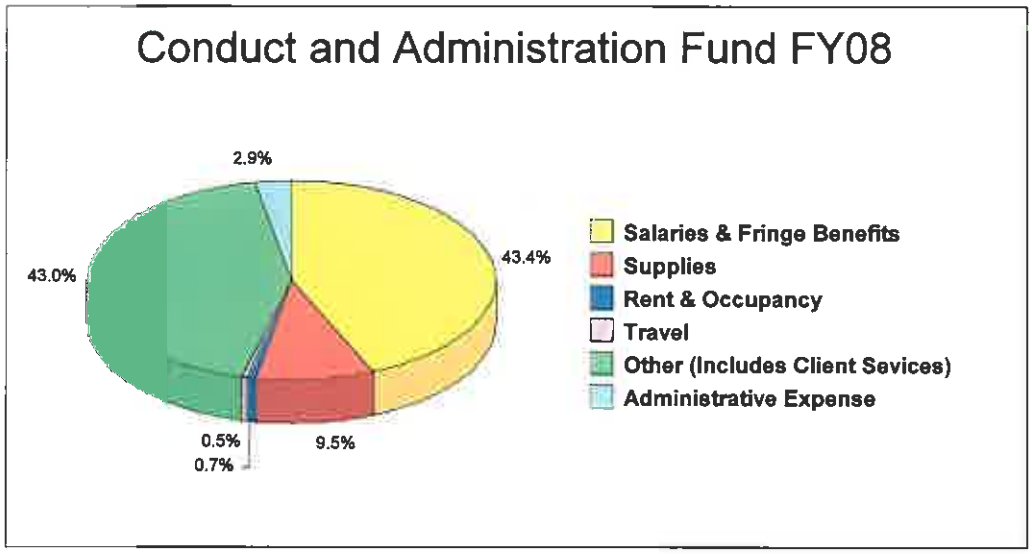
The following is a graphic illustration of revenues by source, excluding in-kind contributions, invested funds and interest income, that were used to fund CAC's activities for the year ended June 30, 2008. 62.4 percent of CAC's revenue is attributed to Federal sources.

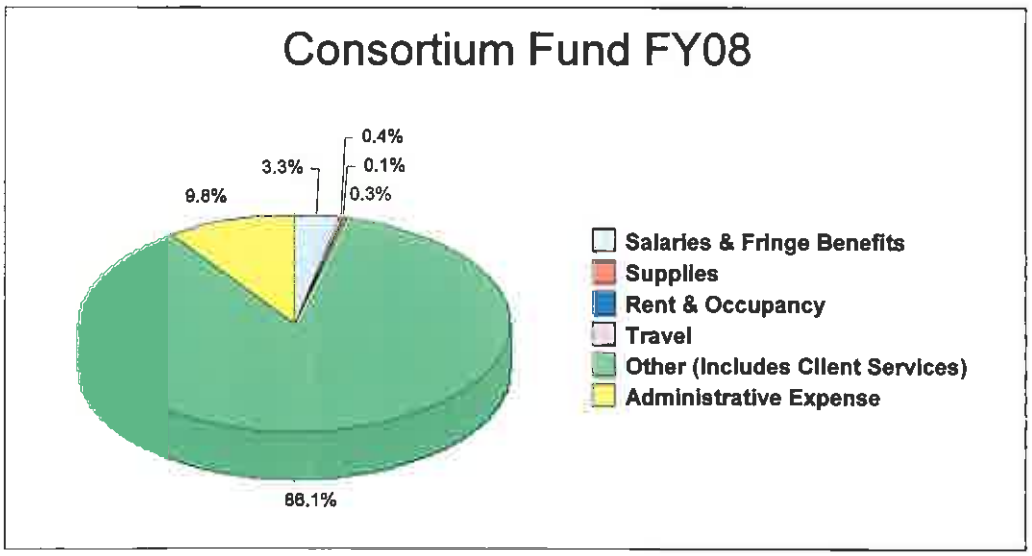


Operating expenses shown by budget classification and by activity

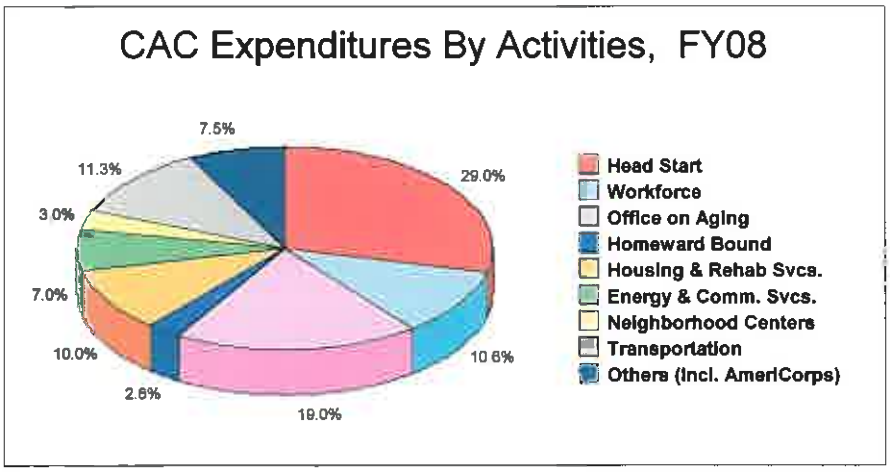
In the Conduct and Administration (C&A) Fund "Salaries and Fringe Benefits" was the largest category expense for the fiscal year at 43.4%. "Other" was second at 43.0%. The Consortium Fund's largest expense was "Other" at 82.1%, while the second largest category was "Administrative Expense" at 9.8%. In large part the "Other" category is composed of expenses related to client services including meals, food, medical, dental, and optical services, mortgage or rent payments, utility or other home heating/cooling payments, tuition and other training expenses, stipends, wages and other payments made directly to or on behalf of clients. This category also includes smaller amounts for items such as printing, communications, audit, and insurance for some programs. Administration, supplies, rent/occupancy, and travel represent 13.6% of the C & A expenses and 10.6% of Consortium Fund expenses for the fiscal year.

Operating Expenses by Budget Classification





Operating Expenses by Activities



At 29.0% of the total operating expenses Head Start is still the largest activity for the fiscal year. Office on Aging remains the second largest activity at 19.0% of total operating expenses, with Transportation now third at 11.3% and Workforce Connections fourth at 10.6%. Housing Services and Energy Assistance were separated this year and are shown here individually at 10.0% and 7.0% respectively. Neighborhood Centers, AmeriCorps and Homeward Bound are other significant components of CAC. Percentages for these activities range from7.5% to 2.6% of total operating expenses.

Other Factors

Several pieces of Federal legislation related to significant CAC programs have been scheduled to be reauthorized for several fiscal years. The Older Americans Act was reauthorized and the Head Start School Readiness Act of 2007 was enacted in the last fiscal year. The Community Services Block Grant, the Workforce Investment Act, and legislation related to the Low Income Energy Assistance Program (LIHEAP) and the Weatherization Program are scheduled to be reauthorized. This process will continue to be monitored closely for changes that may affect CAC operations and/or funding.

The expansion of the Energy and Housing Services unit which began in 2006 has continued during the current year with significant increases in major housing rehabilitation and the construction of new, affordable housing. The American Recovery and Reinvestment Act which was signed into law on February 17, 2009 will have a significant impact on the funding for a number of programs. Certain programs will receive funding through already established formulas and procedures. Others will have the opportunity to apply/compete for stimulus funding.

Request for Information

The financial report is designed to provide a general overview for all those with an interest in CAC's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be sent to the address provided above.

Acknowledgements

CAC acknowledges with gratitude the many individuals and organizations who have contributed to the accomplishments of CAC and to this report in particular. The leadership and support of those individuals who serve on the CAC Board of Directors and on the advisory boards and councils that comprise the CAC network is sincerely appreciated. The support and trust placed in CAC by Knox County and the City of Knoxville is gratefully acknowledged. A special word of thanks is extended to the dedicated professionals at the Knox County Department of Finance for all they do to support the financial operations of CAC. The staff of CAC is recognized for their caring commitment to excellence. The gifts of time and resources given by each and every volunteer is appreciated and highly regarded. The support of our public and private funders is gratefully acknowledged. And lastly, we acknowledge the people served by CAC programs at all levels for allowing us to be a part of their lives.

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

STATEMENT OF NET ASSETS
June 30, 2008

		TOTAL GOVERNMENTAL ACTIVITIES
ASSETS		
Cash and Cash Equivalents	$	141,851
Short-term Investments		901,853
Accounts Receivable		8,032,311
Prepaid Expenses		111,428
Capital Assets, Net of Accumulated Depreciation		3,929,699
TOTAL ASSETS	$	13,117,142
LIABILITIES		
Outstanding Checks in Excess of Deposits on Hand	$	2,188,985
Accounts Payable and Accrued Liabilities		1,896,284
Unearned Revenue		507,968
Advances from Other Governments		2,500,000
Due to Other Governments		1,651
Other Cash Advances		367,777
Compensated Absences Payable		464,009
Long-term Obligations:		
Due in Less than One Year		104,000
Due in More than One Year		1,726,000
TOTAL LIABILITIES	$	9,756,674
NET ASSETS		
Invested in Capital Assets, Net of Related Debt	$	2,099,699
Restricted for:		
Equipment		16,115
Other Purposes		911,099
Net Assets - Unrestricted		333,555
TOTAL NET ASSETS	$	3,360,468

The Notes to Financial Statements are an integral part of this statement.

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2008

FUNCTIONS/PROGRAMS	EXPENSES	PROGRAM REVENUE: OPERATING GRANTS AND CONTRIBUTIONS	GOVERNMENTAL ACTIVITIES
Governmental Activities:			
Program	$ 31,467,263	$ 32,127,584	$ 660,321
Administrative	1,154,791	-	(1,154,791)
Interest Expense	64,848	-	(64,848)
Total Primary Government	$ 32,686,902	$ 32,127,584	(559,318)
General Revenue:			
Interest Income			34,010
Change in Net Assets			(525,308)
Net Assets, July 1, 2007			3,885,776
Net Assets, June 30, 2008			$ 3,360,468

The Notes to Financial Statements are an integral part of this statement.

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

BALANCE SHEET - GOVERNMENTAL FUNDS
June 30, 2008

	SPECIAL REVENUE FUNDS		
	CONDUCT AND ADMINISTRATION FUND	CONSORTIUM FUND	TOTAL GOVERNMENTAL FUNDS
ASSETS			
Cash and Cash Equivalents	$ 141,851	$ -	$ 141,851
Short-term Investments	901,853	-	901,853
Accounts Receivable	5,346,257	2,686,054	8,032,311
Due From Other Funds	2,830	-	2,830
Prepaid Expenses	111,428	-	111,428
TOTAL ASSETS	$ 6,504,219	$ 2,686,054	$ 9,190,273
LIABILITIES & FUND BALANCES			
Liabilities:			
Outstanding Checks in Excess of Deposits on Hand	$ -	$ 2,188,985	$ 2,188,985
Accounts Payable & Accrued Liabilities	1,450,255	446,029	1,896,284
Due To Other Funds	-	2,830	2,830
Due To Other Governments	1,651	-	1,651
Deferred Revenue	495,852	12,116	507,968
Advances from Other Governments	2,500,000	-	2,500,000
Other Cash Advances	367,777	-	367,777
Compensated Absences Payable	427,915	36,094	464,009
TOTAL LIABILITIES	5,243,450	2,686,054	7,929,504
Fund Balances:			
Reserved	927,214	-	927,214
Unreserved:			
Undesignated	333,555	-	333,555
TOTAL FUND BALANCES	1,260,769	-	1,260,769
TOTAL LIABILITIES & FUND BALANCES	$ 6,504,219	$ 2,686,054	$ 9,190,273

The Notes to Financial Statements are an integral part of this statement.

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS TO THE STATEMENT OF NET ASSETS

June 30, 2008

Amounts reported for governmental activities in the statement of net assets are different because:

Ending Fund Balance - Governmental Funds	$ 1,260,769
Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.	3,929,699
Long-term liabilities, consisting of notes payable are not due and payable in the current period and therefore are not reported in the funds.	(1,830,000)
Net Assets of Governmental Activities	$ 3,360,468

The Notes to Financial Statements are an integral part of this statement.

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

STATEMENT OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For The Year Ended June 30, 2008

	SPECIAL REVENUE FUNDS		
	CONDUCT AND ADMINISTRATION FUND	CONSORTIUM FUND	TOTAL GOVERNMENTAL FUNDS
Revenues			
In-Kind Contributions	$ 1,875,967	$ -	$ 1,875,967
Other Local Revenues	7,559,500	-	7,559,500
State & Federal Governments	16,368,261	2,844,862	19,213,123
Other Governments and Citizen Groups	3,478,994	-	3,478,994
Interest Earned	34,010	-	34,010
Total Revenues	29,316,732	2,844,862	32,161,594
Expenditures			
Program Expenses:			
Salaries and Benefits	12,920,356	93,434	13,013,790
Supplies	2,819,449	10,498	2,829,947
Rent and Occupancy	213,012	1,595	214,607
Travel	135,791	8,739	144,530
Other	12,788,974	2,453,205	15,242,179
Administrative Expenses	877,400	277,391	1,154,791
Total Expenditures	29,754,982	2,844,862	32,599,844
Deficiency of Revenues Under Expenditures	(438,250)	-	(438,250)
Fund Balances, July 1	1,699,019	-	1,699,019
Fund Balances, June 30	$ 1,260,769	$ -	$ 1,260,769

The Notes to Financial Statements are an integral part of this statement.

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES

For the Year Ended June 30, 2008

Amounts reported for governmental activities in the statement of activities are different because:

Net Change in Fund Balances - Governmental Funds	$ (438,250)
Governmental funds report capital outlays as expenditures. However, in the statement of activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which depreciation ($812,716) exceeded outlays for capital assets ($625,658) in the current period.	(187,058)
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the statement of net assets. Repayment of debt principal is reflected as an expenditure in the governmental funds, whereas the payment reduces long-term liabilities in the statement of net assets. Debt principal reductions in the current fiscal year were ($100,000).	100,000
Change in Net Assets of Governmental Activities	$ (525,308)

The Notes to Financial Statements are an integral part of this statement.

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

STATEMENT OF FIDUCIARY NET ASSETS
FIDUCIARY FUND
June 30, 2008

	AGENCY FUND
Cash and Cash Equivalents	$ 431,671
TOTAL ASSETS	$ 431,671
Accounts Payable and Accrued Liabilities	$ 431,671
TOTAL LIABILITIES	$ 431,671

The Notes to Financial Statements are an integral part of this statement.

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

The Knoxville-Knox County Community Action Committee (CAC) is a public agency operating federal, state and locally funded programs that serve poor and disadvantaged people in Knox County, Tennessee (the County). Created in 1964 by Knox County and the City of Knoxville pursuant to the Federal Economic Opportunity Act of 1964, CAC is governed by a 30-member Board of Directors. In accordance with the Community Services Block Grant Act as amended in 1998 and as provided in the by-laws, the CAC Board consists of 30 members composed of the following three (3) groups: Ten (10) members of the CAC Board shall be incumbents in various designated public offices. At least one-third of the board members must be chosen in accordance with democratic selection procedures as representatives of low- income individuals and families in the area served. The balance of the board members shall be representatives of private groups and interests in the community including individuals representing labor, business, professional, religious, civic, minorities, or other major private groups or interests in the community.

B. Government-wide and Fund Financial Statements

The accompanying financial statements of CAC have been prepared in conformity with accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB).

The government-wide financial statements (i.e., the statement of net assets and the statement of activities) report information on all the nonfiduciary activities of CAC. For the most part, the effect of interfund activity has been removed from these statements.

The statement of activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. *Direct expenses* are those that are clearly identifiable with a specific function or segment. *Program revenues* include federal, state and local grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment.

Separate financial statements are provided for both the governmental funds and the fiduciary fund. The fiduciary fund is excluded from the government-wide financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

Governmental fund financial statements are reported using the flow of current financial resources measurement focus and employ the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they are "measurable and available". "Measurable" means the amount of the transaction can be determined and "available" means collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recorded when the related fund liability is incurred. On expenditure driven grants, revenues are recognized when the qualifying expenditures have been incurred and all other grant requirements have been met.

Fund Accounting: The accounts of CAC are organized, operated and presented on the fund basis of accounting. Funds are independent fiscal and accounting entities with self-balancing sets of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

CAC has the following fund types:

Governmental Funds: Within the general category of Governmental Funds, CAC operates two *Special Revenue Funds.* The *Conduct and Administration Fund* and the *Consortium Fund* account for revenue sources that are legally restricted to expenditure for specific purposes.

Fiduciary Funds: Within the general category of Fiduciary Funds, CAC operates an *Agency Fund.* The *Payroll Agency Fund* is custodial in nature and does not present results of operations. Agency funds are accounted for using the economic resources measurement focus and the accrual basis of accounting. This fund accounts for assets related to payroll transactions that CAC holds for others in an agency capacity.

D. Assets, Liabilities and Equity

Deposits and Investments

CAC's cash and cash equivalents are considered to be cash on hand, demand deposits and short-term investments with original maturities of three months or less from the date of acquisition. State statutes and local ordinances authorize CAC to invest in certificates of deposit, the State and Local Government Investment Pool, U.S. Treasury obligations, U.S. agency issues, corporate bonds, equity funds, short-term bond funds, and guaranteed investment contracts.

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Equity (Continued)

Deposits and Investments (Continued)

CAC's investments are carried at fair market value. Short-term investments, however, are reported at cost, which approximates market value. Securities traded on a national exchange are valued at the last reported sales price.

Tennessee State Law requires financial institutions to secure deposits by pledging governmental securities as collateral. The market value of pledged securities must equal 105 percent of the average daily balance of CAC's deposits.

Receivables, Payables, Deferred Revenue and Other Cash Advances

Receivables primarily consist of routine revenues receivable from federal, state and local governments and are considered fully collectible; therefore; an allowance for uncollectible accounts is not necessary. Payables primarily include payments and accruals to vendors. Outstanding balances between funds are reported as "due to/from other funds."

Deferred revenue represents federal and state cash advances that have been received from grants and contracts for which expenditures have not been made as of June 30, 2008.

Other Cash Advances represents non-federal and non-state cash advances that have been received from local governments, community organizations and individuals for which expenditures have not been made as of June 30, 2008.

Prepaid Assets

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid assets.

Capital Assets

Capital assets, which include property, plant, and equipment, are reported as part of governmental activities in the government-wide financial statements. CAC defines capital assets as assets with an initial, individual cost of more than $5,000 and an estimated useful life in excess of two years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of an asset or materially extend asset lives are not capitalized.

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Equity (Continued)

Capital Assets **(Continued)**

All reported capital assets are depreciated. Improvements are depreciated over the remaining useful lives of the related capital assets. Depreciation is computed using the straight-line method over the following useful lives:

Assets	Years
Buildings	45
Temporary Buildings	25
Building Improvements	20
Recreation Equipment	20
Kitchen Equipment	10
Vehicles	5

Compensated Absences

It is the policy of CAC to permit employees to accumulate, in varying amounts, earned but unused vacation and sick pay benefits. There is no liability for unpaid accumulated sick leave since CAC does not have a policy to pay any such amounts upon separation from employment. In both the Conduct and Administration Fund and the Consortium Fund, a liability has been provided for all employees of all programs. During the 2008 fiscal year, all amounts have been funded and are reported in the respective fund as a fund liability as CAC considers all amounts to be currently due and payable.

Advances from Other Governments

On June 2, 2006 the Commission of Knox County initially approved Resolution R-06-6-807 appropriating $2,500,000 dollars as an advance for the operations of CAC. On May 27, 2008 the Commission of Knox County approved Resolution R-08-5-809 to extend the advance to fund operations for fiscal year 2008. The advance is short term in nature and is required to be repaid to the Trustee of Knox County with grant monies and other funding received by CAC. No repayments were made during fiscal year 2008.

Long-Term Liabilities

CAC records long-term debt in the government-wide financial statements.

NOTE I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Assets, Liabilities and Equity (Continued)

Fund Equity

In the fund financial statements of the governmental funds, reservations of fund balances represent amounts that are not appropriable or are legally segregated for a specific purpose. Designations of fund balances represent tentative management plans that are subject to change and are available for appropriation at the discretion of management.

E. Additional Information

Non-Monetary Transactions

Under the terms of some grants, CAC is required to furnish a certain amount of program support. Support, which has been donated to the program, is recorded at the estimated fair value of the goods and services donated.

Accounting Transactions

The Knox County Department of Finance has been authorized to be the accounting and record-keeping agency for CAC.

Estimates

The preparation of financial statements in accordance with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect certain reported amounts and disclosures. Accordingly, actual results may differ from the estimates.

NOTE II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

A. Budgetary Information

The revenues and expenditures are accounted for by a formal integrated budgetary accounting system in accordance with various legal requirements that govern the operations. Budgets are adopted on a basis consistent with accounting principles generally accepted in the United States of America. The resources of such funds are appropriated based on resolutions adopted by CAC's Board of Directors, which authorize CAC to make expenditures.

NOTE II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY (Continued)

A. Budgetary Information (Continued)

The budgets reflected in the accompanying Statements of Revenue, Expenditures and Changes in Fund Balance - Budget and Actual are the original or carryover respective grant budgets for the year ended June 30, 2008, as amended by CAC's Board of Directors. Appropriations lapse at year-end. Increases in appropriations must be approved by CAC's Board of Directors. The legal level of budgetary control exercised by CAC's Board of Directors is at the grant program level.

Encumbrance accounting is used to reserve a portion of an appropriation for purchase orders, contracts and other commitments. Encumbrances represent commitments related to unperformed contracts for goods or services. Encumbrances outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year. Outstanding encumbrances are re-appropriated in the subsequent year. There were no outstanding encumbrances at June 30, 2008.

NOTE III. DETAILED NOTES ON ALL FUNDS

A. Deposits and Investments

Cash and Cash Equivalents

The majority of CAC's cash and cash equivalents are pooled and maintained by the Trustee of Knox County. Deposits at June 30, 2008 were covered by the bank collateral pool, which is administered by the Treasurer of the State of Tennessee (the State). Banks participating in the pool report the aggregate balance of their public fund accounts to the State. Collateral to secure these deposits must equal between 90 and 115 percent of the average daily balance of public deposits held and must be pledged to the State Treasurer on behalf of the bank collateral pool. The securities pledged to protect these accounts are pledged in aggregate rather than against each individual account. The members of the pool may be required to pay an assessment to cover any deficiency. Under this additional assessment agreement, public fund accounts covered by the pool are considered entirely insured or collateralized.

Other cash and cash equivalent accounts and short-term investments maintained by CAC are entirely insured by the Federal Deposit Insurance Corporation or collateralized with securities held by CAC or by its agents in CAC's name.

Short-term investments as of June 30, 2008 consist exclusively of certificates of deposit maturing within one year. CAC's investments are short-term in nature and the risk due to rate fluctuations is considered minimal.

NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

B. Capital Assets

Activity in CAC's capital assets for the fiscal year ended June 30, 2008 is as follows:

	Beginning Balance	Increases	Decreases	Ending Balance
Governmental Activities:				
Capital Assets being depreciated:				
Buildings	$ 3,446,503	$ -	$ -	$ 3,446,503
Machinery and Equipment	6,371,920	625,658	190,869	6,806,709
Total Capital Assets being depreciated	9,818,423	625,658	190,869	10,253,212
Less Accumulated Depreciation for:				
Buildings	990,796	115,916	-	1,106,712
Machinery and Equipment	4,710,870	696,800	190,869	5,216,801
Total Accumulated Depreciation	5,701,666	812,716	190,869	6,323,513
Governmental Activities Capital Assets, net	$ 4,116,757	$ (187,058)	$ -	$ 3,929,699

C. Long-Term Liabilities

On August 26, 2002, the Commission of Knox County approved Resolution R-02-8-803 appropriating $2,300,000 for the construction of a Mobile Meals Kitchen for CAC. On February 25, 2003, Knox County issued debt with a fixed interest rate of 3.36% that included funds for the construction of this project. The construction of the kitchen was administered by the Public Building Authority of the County of Knox and the City of Knoxville, Tennessee under provisions of an operating contract respecting construction and improvements of CAC property. The project was completed and the kitchen began operations in September 2003. Under terms of an agreement between CAC and the County, CAC has agreed to reimburse the County by repaying the annual amounts of the County's related debt service requirements, and will be reimbursing the County through annual principal and monthly interest payments.

NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

C. Long-Term Liabilities (Continued)

Annual debt requirements to maturity for principal and interest payable to the County are as follows:

Fiscal Year Ending June 30,	Principal	Interest	Total
2009	$ 104,000	$ 61,488	$ 165,488
2010	107,000	57,994	164,994
2011	111,000	54,398	165,398
2012	115,000	50,668	165,668
2013	119,000	46,805	165,805
2014 - 2018	659,000	171,259	830,259
2019 - 2022	615,000	52,550	667,550
Total	$ 1,830,000	$ 495,162	$ 2,325,162

The following represents the changes in long-term liabilities for CAC for the year ended June 30, 2008:

Balance July 1	Increases	Deductions	Balance June 30	Current Portion
$ 1,930,000	$ -	$ 100,000	$ 1,830,000	$ 104,000

NOTE III. DETAILED NOTES ON ALL FUNDS (Continued)

D. Operating Leases

CAC leases facilities under operating lease agreements. Expenditures relating to these operating leases are classified as rent and occupancy and other in the governmental funds statement of revenues, expenditures and changes in fund balances. Granting authorities providing funding for certain CAC programs require occupancy related expenditures to be classified as other. Future minimum lease payments under non-cancelable operating leases with initial or remaining lease terms in excess of one year as of June 30, 2008 are as follows:

Year Ending June 30,		Operating Leases
2009	$	381,528
2010		364,778
2011		338,378
2012		338,378
2013		334,178
2014 - 2018		1,670,892
2019 - 2023		1,670,892
2024 - 2028		1,228,491
2029		97,304
Total future minimum lease payments	$	6,424,819

E. Fund Equity

The amount reported on the balance sheet identified as reserved fund balance in the Conduct and Administration Fund is comprised of the following:

Reserved for Equipment	$	16,115
Reserved for Other Assets		911,099
Total Reserved Fund Balance	$	927,214

The reserved fund balance for other assets relates primarily to cash and cash equivalents and other assets related to CAC's program activities in the Conduct and Administration fund which are separate from Federal and State supported activities.

NOTE IV. OTHER INFORMATION

A. Contingencies

CAC has been named a party defendant for certain claims and suits. While the ultimate outcome of these claims is not presently determinable, it is management's opinion that the claims will have no material adverse effect on the financial position of CAC.

B. Risk Financing

CAC is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by CAC's commercial insurance purchased from independent third parties. There have not been any significant reductions in insurance coverage from the prior year. Settled claims from these risks have not exceeded commercial insurance coverage in the past three years.

NOTE V. EMPLOYEE RETIREMENT PLAN

CAC provides retirement benefits for its employees through a profit sharing plan under Section 401 (a) of the Internal Revenue Code. Principal Life Insurance Company administered the plan through March 31, 2008, when administration of the plan was changed to Fidelity Investments. CAC's Board of Directors approved the change in administration of the plan in order to reduce administrative costs charged to the employees' accounts. Plan benefits depend solely on amounts contributed to the plan plus investment earnings. Employees are eligible to participate after they complete one calendar year of service, which includes 1,000 hours. Plan provisions and contribution requirements are established and may be amended by CAC's Board of Directors. CAC contributes on behalf of each participant six percent of the regular compensation paid or accrued for the plan year once the employee is in an active status. Voluntary contributions by participants are not permitted by the plan. CAC's contributions for each participant (and investment earnings allocated to each participant's account) are vested based on a vesting schedule, as stated in the plan, with a participant being fully vested after completing five years of eligible service. Forfeitures to the plan are used to reduce the employer's contributions or to provide additional contributions to plan participants. At June 30, 2008, there were 329 plan members. During the year, employer contributions amounted to $481,477. CAC employees did not contribute to the retirement plan.

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS
For the Year Ending June 30, 2008

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Receivable (Deferred Revenue) @ July 1, 2007	Receipts	Expenditures/ Amount Earned	Other Increases (Decreases)	Receivable (Deferred Revenue) @ June 30, 2008
FEDERAL FINANCIAL ASSISTANCE							
U.S. Department of Agriculture:							
Passed through Tennessee Department of Human Services:							
*USDA Headstart, 9/07	10.558	N/A	($43,197)	$48,783	$91,980	-	-
*USDA Headstart, 9/08	10.558	N/A	-	$388,560	$432,745	-	$44,185
USDA Summer Food, 9/07	10.559	N/A	$1,295	$120,094	$118,799	-	-
USDA Summer Food, 9/08	10.559	N/A	-	$201,143	$197,138	-	($4,005)
USDA Daily Living Center, 6/04	10.558	N/A	($12,550)	-	-	-	($12,550)
USDA Daily Living Center, 6/08	10.558	N/A	-	$14,857	$14,857	-	-
USDA After School Snack Prg., 9/06	10.558	03-47-30036-00-0	($4,072)	-	-	($4,072)	-
USDA After School Snack Prg., 9/07	10.558	03-47-30036-00-0	-	$7,508	$8,193	$4,072	($3,387)
USDA After School Snack Prg., 9/08	10.558	03-47-30036-00-0	-	$27,065	$27,489	-	$424
Passed through East Tennessee Human Resources Agency:							
*USDA Senior Nutrition IIIC-1, 6/08	10.570	N/A	-	$60,473	$60,473	-	-
*USDA Senior Nutrition IIIC-2, 6/08	10.570	N/A	-	$90,709	$90,709	-	-
Passed through Tennessee Department of Agriculture:							
Commodities Distribution, 9/07	10.568	Z-07-037091-00	$4,720	$16,482	$11,762	-	-
Commodities Distribution, 9/08	10.568	Z-08-200147-00	-	$35,708	$35,708	-	-
Total Department of Agriculture			($53,804)	$1,011,382	$1,089,853	-	$24,667

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS
For the Year Ending June 30, 2008

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Receivable (Deferred Revenue) @ July 1, 2007	Receipts	Expenditures/ Amount Earned	Other Increases (Decreases)	Receivable (Deferred Revenue) @ June 30, 2008
U.S. Department of Education Direct Program:							
Passed through the Tennessee Department of Education:							
Education Edge, 6/03	84.278	Z-02-007261-00	($2,290)	-	-	-	($2,290)
Total Department of Education			($2,290)	-	-	-	($2,290)
U. S. Department of Housing & Urban Development Direct Program:							
Reach Program, 1/08	14.235	TN37B602006	$49,724	$104,580	$54,856	-	-
Reach Program, 1/09	14.235	TN37B702008	-	$22,845	$44,436	-	$21,591
HUD-Project Succeed, 1/08	14.235	TN37B602007	$55,907	$139,050	$83,143	-	-
HUD-Project Succeed, 1/09	14.235	TN37B702009	-	$36,423	$69,027	-	$32,604
Families In Need, 2/08	14.235	TN37B402003	$13,119	$68,865	$55,746	-	-
Families In Need, 2/09	14.235	TN37B702010	-	$12,485	$28,282	-	$15,797
Passed through the City of Knoxville, Tennessee:							
City Minor Home Repair, 6/07	14.218	C-07-0019	$5,785	-	-	-	$5,785
City Minor Home Repair, 6/08	14.218	C-08-0023	-	$250,000	$250,000	-	-
City Emergency Home Repair, 6/08	14.218	C-08-0019	-	$100,000	$100,000	-	-
Kitchen Generator Project, 6/07	14.218	C-07-0125	$82,000	$82,000	-	-	-
Emergency Shelter Grant 6/07	14.231	C-07-0020	$6,646	$6,646	-	-	-
Emergency Shelter Grant 6/08	14.231	C-08-0008	-	$12,000	$12,000	-	-

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS
For the Year Ending June 30, 2008

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Receivable (Deferred Revenue) @ July 1, 2007	Receipts	Expenditures/ Amount Earned	Other Increases (Decreases)	Receivable (Deferred Revenue) @ June 30, 2008
Passed through Knox County, Tennessee:							
County Minor Home Repair, 6/06	14.218	N/A	($909)	-	$909	-	-
County Minor Home Repair, 6/08	14.218	N/A	-	$250,000	$250,000	-	-
World Changers, 8/08	14.218	N/A	-	$44,030	$44,030	-	-
Total Department of Housing & Urban Development			$212,272	$1,128,924	$992,429	-	$75,777
U. S. Department of Labor Direct Program:							
Customized Employment, 3/07	17.720	E-9-4-1-0079	($156,195)	-	-	($156,195)	-
Passed through Tennessee Department of Labor:							
*WIA Admin. FY'07-2	17.255	07-03-FY7-103-ADMIN	$73,232	$113,126	$39,894	-	-
*WIA Dislocated Worker, FY'07	17.246	07-03-PY6-403-DSLWK	$42,696	$42,696	-	-	-
*WIA Dislocated Worker, FY'07-2	17.246	07-03-FY7-403-DSLWK	$91,664	$310,030	$218,366	-	-
*WIA Dislocated Worker, FY'08	17.246	08-03-PY7-403-DSLWK	-	-	$117,184	-	$117,184
*WIA Dislocated Worker, FY'08-2	17.246	08-03-FY8-403-DSLWK	-	-	$297,496	-	$297,496
*WIA Adult, FY'07-2	17.250	07-03-PY7-203-ADULT	$78,766	$479,320	$400,554	-	-
*WIA Adult, FY'08	17.250	08-03-PY7-203-ADULT	-	-	$152,566	-	$152,566
*WIA Adult, FY'08-2	17.250	08-03-FY8-203-ADULT	-	-	$701,250	-	$701,250
*WIA Youth, FY'07	17.259	07-03-PY6-303-YOUTH	$33,548	$290,567	$257,019	-	-
*WIA Youth, FY'08	17.259	08-03-PY7-303-YOUTH	-	-	$475,700	-	$475,700
*WIA Youth, FY'09	17.259	09-03-PY8-303-YOUTH	-	-	-	-	-
*WIA Career Readiness, 9/08	17.258	08-42-PY7-ICR-STATE	-	-	$57,112	-	$57,112
*WIA Disability Employment, FY07	17.266	07-42-PY5-D42-WIDPN	$15,367	-	$105,126	-	$120,493

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS
For the Year Ending June 30, 2008

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Receivable (Deferred Revenue) @ July 1, 2007	Receipts	Expenditures/ Amount Earned	Other Increases (Decreases)	Receivable (Deferred Revenue) @ June 30, 2008
*WIA Incentive, FY08	17.250	08-42-PY7-2NC-STATE	-	$22,596	$22,596	-	-
*Welfare to Work, FY'98	17.253	01-03-999-803-WTWRK	($5,743)	-	-	-	($5,743)
*WIA Incumbent Worker, #2, FY06	17.250	06-42-PY2-2IW-STATE	($233)	-	-	-	($233)
*WIA CTI Contract, 6/06	17.250	03-42-PY2-1IW-NCNTV	($5,141)	-	-	-	($5,141)
Total Department of Labor			$167,961	$1,258,335	$2,844,863	($156,195)	$1,910,684
Corporation for National & Community Services Direct Programs:							
Foster Grandparents, 6/08	94.011	339-S017/27	-	$438,178	$438,178	-	-
Retired Senior Volunteer,6/08	94.002	340-S0134/25	-	$60,780	$60,780	-	-
Senior Companion Program, 6/08	94.016	436-S030/19	-	$321,534	$321,534	-	-
AmeriCorps, 12/06	94.006	Z-05-025090-03	($1,076)	-	-	-	($1,076)
AmeriCorps, 12/07	94.006	Z-05-037360-05	$68,699	$70,538	$1,839	-	-
AmeriCorps, 12/08	94.006	Z-05-037369-05	-	$304,355	$306,878	-	$2,523
AmeriCorps, PDAT, 12/06	94.009	Z-04-025128-02	($874)	-	-	-	($874)
AmeriCorps, PDAT, 12/07	94.009	Z-04-035331-05	$3,303	$3,692	$389	-	-
AmeriCorps, PDAT, 12/08	94.009	Z-05-037360-05	-	-	$149	-	$149
Total Corporation for Nat'l & Comm. Svcs.			$70,052	$1,199,077	$1,129,747	-	$722

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS
For the Year Ending June 30, 2008

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Receivable (Deferred Revenue) @ July 1, 2007	Receipts	Expenditures/ Amount Earned	Other Increases (Decreases)	Receivable (Deferred Revenue) @ June 30, 2008
U.S. Department of Energy:							
Passed through the Tennessee Department of Human Services:							
Weatherization, 6/07	81.042	Z-05-021675	$48,678	$48,678	-	-	-
Weatherization, 6/08	81.042	Z-05-021675	-	$213,286	$213,560	-	$274
Total Department of Energy			$48,678	$261,964	$213,560	-	$274
U. S. Federal Emergency Management Agency:							
Passed through United Way:							
Emergency Food & Shelter Program FY'07	83.523	N/A	($3,818)	-	$3,818	-	-
Emergency Food & Shelter Program FY'08	83.523	N/A	-	$106,144	$96,736	-	($9,408)
Total Federal Emergency Management Agency			($3,818)	$106,144	$100,554	-	($9,408)
U. S. Department of Health & Human Services Direct Programs:							
*Head Start, PA20,22,26 ,12/07	93.600	04CH0690-41	-	$2,875,503	$2,875,503	-	-
*Head Start, PA20,22,26 ,12/08	93.600	04CH0690-42	-	$3,927,948	$3,927,948	-	-
Family Friends (AOA) 9/07	93.048	N/A	($18,212)	-	$17,537	($675)	-
Passed through Tennessee Department of Human Services:							
Community Services Block Grant Advance	93.569	N/A	($14,548)	-	-	-	($14,548)
*Community Services Block Grant, FY'08	93.569	Z-05-020692	-	$756,024	$756,024	-	-
*LIHEAP, 6/08	93.568	Z-05-021699	-	$1,755,299	$1,755,299	-	-
LIHEAP Weatherization Advance	93.568	N/A	($2,810)	-	-	-	($2,810)
LIHEAP Weatherization, 6/07	93.568	Z-05-021675	$4,551	$4,551	-	-	-
LIHEAP Weatherization, 6/08	93.568	Z-05-021675	-	$139,772	$139,772	-	-

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS
For the Year Ending June 30, 2008

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Receivable (Deferred Revenue) @ July 1, 2007	Receipts	Expenditures/ Amount Earned	Other Increases (Decreases)	Receivable (Deferred Revenue) @ June 30, 2008
*Head Start Day Care	93.558	N/A	($307,366)	$462,041	$388,582	-	($380,825)
Daily Living Center, 6/08	93.667	Z-08-22694-00	-	$70,400	$70,400	-	-
Families First, 6/04	93.558	GG-04-10167	($53,943)	-	-	-	($53,943)
Passed through Tennessee Commission on Aging:							
Memory Loss, 6/08	93.051	GR-08-22362-00	-	$24,000	$24,000	-	-
Passed through East Tennessee Human Resource Agency:							
Office on Aging IIIB, 6/08	93.044	N/A	-	$282,752	$282,752	-	-
*Senior Nutrition, Trans. IIIC, 6/07	93.045	N/A	$1,963	$1,963	-	-	-
*Senior Nutrition, Trans. IIIC, 6/08	93.045	N/A	-	$26,208	$26,208	-	-
*Senior Nutrition Title IIIC-1, 6/08	93.045	N/A	-	$251,622	$251,622	-	-
*Senior Nutrition Title IIIC-2, 6/08	93.045	N/A	-	$382,970	$382,970	-	-
Affordable Medicine IIID, 6/08	93.045	N/A	-	$10,000	$10,000	-	-
Grandparents As Parents IIIE, 6/07	93.052	N/A	$855	$855	-	-	-
Grandparents As Parents IIIE, 6/08	93.052	N/A	-	$35,864	$35,864	-	-
Project LIVE IIIE, 6/07	93.052	N/A	$762	$762	-	-	-
Project LIVE IIIE, 6/08	93.052	N/A	-	$38,041	$38,041	-	-
Passed through Pellissippi State Community College:							
Ross Learning Center, 6/08	93.558	P-0000228	-	$57,608	$57,608	-	-
Passed through Tennessee Department of Transportation:							
Families First, Transportation, 6/06	93.558	GG-06-11924-00	$38,783	-	-	-	$38,783

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS
For the Year Ending June 30, 2008

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Receivable (Deferred Revenue) @ July 1, 2007	Receipts	Expenditures/ Amount Earned	Other Increases (Decreases)	Receivable (Deferred Revenue) @ June 30, 2008
Passed through Tennessee Department of Rehabilitation Services:							
Project LIVE, 6/05	93.042	N/A	($107)	-	$107	-	-
Total Department of Health & Human Services			($350,072)	$11,104,183	$11,040,237	($675)	($413,343)
U.S. Department of Transportation Direct Program:							
Job Access, 6/08	20.516	TN-37-X040	-	$198,330	$198,330	-	-
Transportation Capital, 6/08	20.500	TN-04-0008-00	-	$37,439	$37,439	-	-
Passed through Tennessee Department of Transportation:							
Transportation Capital, 6/08	20.513	Z-07-038202-00	-	$125,993	$125,993	-	-
Passed through East Tennessee Human Resource Agency:							
Transportation, Section 18, 6/08	20.509	N/A	-	$65,000	$65,000	-	-
Total Department of Transportation:			-	$426,762	$426,762	-	-
TOTAL FEDERAL FINANCIAL ASSISTANCE			$88,979	$16,496,771	$17,838,005	($156,870)	$1,587,083

*Denotes Major Program

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS
For the Year Ending June 30, 2008

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Receivable (Deferred Revenue) @ July 1, 2007	Receipts	Expenditures/ Amount Earned	Other Increases (Decreases)	Receivable (Deferred Revenue) @ June 30, 2008
STATE FINANCIAL ASSISTANCE							
East Tennessee Human Resource Agency:							
State Nutrition Funds, 6/08	S-1	N/A	-	$47,934	$47,934	-	-
State Meal Waiver, 6/08	S-20	N/A	-	$33,342	$33,342	-	-
O'Connor Senior Center, 6/08	S-5	N/A	-	$69,108	$69,108	-	-
State Nutrition Option Funds, 6/08	S-10	N/A	-	$22,694	$22,694	-	-
State Options Caregiver, 6/08	S-12	N/A	-	$9,969	$9,969	-	-
East Tennessee Development District:							
Home Repairs for the Elderly, 6/08	S-19	N/A	-	$13,442	$10,109	($3,333)	-
Tennessee Department of Human Services:							
Governor's Direct, 6/08	S-13	N/A	-	$25,000	$25,000	-	-
Tennessee Department of Transportation:							
Job Access, 6/08	S-6	N/A	-	-	$99,165	-	$99,165
Transportation Capital, 6/08	S-14	GG-08-25626-00	-	-	$4,680	-	$4,680
Transportation Capital, 6/08	S-9	Z-07-038202-00	-	$15,749	$15,749	-	-
Tennessee Commission on Aging:							
Foster Grandparents, 6/08	S-17	N/A	-	$5,000	$923	-	($4,077)
RSVP, 6/08	S-18	N/A	-	$5,000	$5,000	-	-
Senior Companion, 6/08	S-21	N/A	-	$5,000	$5,000	-	-
TOTAL STATE FINANCIAL ASSISTANCE			-	$252,238	$348,673	($3,333)	$99,768

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES OF STATE AND FEDERAL AWARDS
For the Year Ending June 30, 2008

Federal Grantor/Pass-Through Grantor Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Value On Hand July 1, 2007	Commodities Received	Commodities Disbursed	Other Increases (Decreases)	Value On Hand June 30, 2008
VALUE OF GOODS							
Tennessee Department of Agriculture:							
USDA Commodity Supplemental Feeding:							
Commodities Distribution, 9/08	10.550	Z-08-200147-00	$28,051	$99,211	$79,134	$12,916	$61,044
TOTAL TENNESSEE DEPARTMENT OF AGRICULTURE			$28,051	$99,211	$79,134	$12,916	$61,044

NOTE A
This schedule of expenditures of state and federal awards includes the state and federal grant activity of Knoxville-Knox County Community Action Committee and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, "Audits of States, 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
The "Receipts" column of this schedule represents receipts for each grant as of various dates through and subsequent to June 30 of each year based on the date the information for the schedule was accumulated. "Expenditures/Amount Earned" represents actual expenditures for the year ended June 30, 2008.

REQUIRED SUPPLEMENTAL INFORMATION SECTION

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL POSITIVE (NEGATIVE)
Revenues				
In-Kind Contributions	$ 2,915,375	$ 2,935,099	$ 1,875,967	$ (1,059,132)
Other Local Revenues	15,572,225	15,998,080	7,559,500	(8,438,580)
State & Federal Governments	20,830,411	20,569,049	16,368,261	(4,200,788)
Other Governments and Citizen Groups	3,077,997	4,227,901	3,478,994	(748,907)
Interest Earned	-	-	34,010	34,010
Total Revenues	42,396,008	43,730,129	29,316,732	(14,413,397)
Expenditures				
Program Expenses:				
Salaries and Benefits	15,360,886	15,670,056	12,920,356	2,749,700
Supplies	3,484,730	3,611,556	2,819,449	792,107
Rent and Occupancy	288,745	296,425	213,012	83,413
Travel	198,170	210,203	135,791	74,412
Other	21,982,446	22,940,939	12,788,974	10,151,965
Administrative Expenses	1,081,031	1,000,950	877,400	123,550
Total Expenditures	42,396,008	43,730,129	29,754,982	13,975,147
Deficiency of Revenues Under Expenditures	-	-	(438,250)	(438,250)
Fund Balances, July 1	1,699,019	1,699,019	1,699,019	-
Fund Balances, June 30	$ 1,699,019	$ 1,699,019	$ 1,260,769	$ (438,250)

The Notes to Financial Statements are an integral part of this statement.

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

REQUIRED SUPPLEMENTARY INFORMATION
SCHEDULE OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES
BUDGET AND ACTUAL
CONSORTIUM FUND
For The Year Ended June 30, 2008

	ORIGINAL BUDGET	FINAL BUDGET	ACTUAL	VARIANCE WITH FINAL POSITIVE (NEGATIVE)
Revenues				
State & Federal Governments	$ 4,099,934	$ 4,333,460	$ 2,844,862	$ (1,488,598)
Expenditures				
Program Expenses:				
Salaries and Benefits	61,568	109,122	93,434	15,688
Supplies	10,297	10,498	10,498	-
Rent and Occupancy	898	2,020	1,595	425
Travel	10,629	12,596	8,739	3,857
Other	3,930,191	3,823,938	2,453,205	1,370,733
Administrative Expenses	86,351	375,286	277,391	97,895
Total Expenditures	4,099,934	4,333,460	2,844,862	1,488,598
Excess (Deficiency) of Revenues Over (Under) Expenditures	-	-	-	-
Fund Balances, July 1	-	-	-	-
Fund Balances, June 30	$ -	$ -	$ -	$ -

The Notes to Financial Statements are an integral part of this statement.

SUPPLEMENTAL SECTION

PYA
Pershing Yoakley & Associates
CERTIFIED PUBLIC ACCOUNTANTS

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INDEPENDENT AUDITOR'S REPORT ON SUPPLEMENTAL INFORMATION

To the Board of Directors
Knoxville-Knox County Community Action Committee
Knox County, Tennessee

Our audit was made for the purpose of forming an opinion on the financial statements taken as a whole. The following schedules of estimated and actual revenues and schedules of appropriations and expenditures for the year ended June 30, 2008 are presented for purposes of additional analysis and are not a required part of the financial statements of Knoxville-Knox County Community Action Committee. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the financial statements taken as a whole.

Pershing Yoakley & Associates, P.C.

Knoxville, Tennessee
March 25, 2009

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Aging Program Shared Cost, FY08:			
Aging Shared Support Cost:			
City of Knoxville	$ 105,532	$ 105,532	$ -
Knox County	89,757	89,757	-
OOA Shared	21,271	6,608	(14,663)
Total Aging Shared Support Cost	216,560	201,897	(14,663)
Aging Shared - Director			
City of Knoxville	25,000	25,000	-
Knox County	74,630	74,630	-
Total Aging Shared Support Cost	99,630	99,630	-
Total Aging Program Shared Cost, FY08	316,190	301,527	(14,663)
AmeriCorps, FY07:			
CNCS - State Commission on NCS	14,189	1,840	(12,349)
CNCS - State Commission on NCS - PDAT	389	389	-
Knox County	17,676	15,114	(2,562)
Community Contributions	1,845	1,575	(270)
Client Fees	3,937	1,131	(2,806)
Recycling	185	29	(156)
In-Kind Revenue	492	-	(492)
Total AmeriCorps, FY07	38,713	20,078	(18,635)
AmeriCorps, FY08:			
CNCS - State Commission on NCS	315,000	306,878	(8,122)
CNCS - State Commission on NCS - PDAT	1,958	149	(1,809)
City of Knoxville	5,846	5,846	-
Knox County	33,621	28,695	(4,926)
Community Contributions	128,100	126,284	(1,816)
Client Fees	10,000	2,521	(7,479)
Recycling	5,000	3,113	(1,887)
In-Kind Revenue	264,791	263,832	(959)
Total AmeriCorps, FY08	764,316	737,318	(26,998)

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Aging Special Projects, FY08:			
Local Cash:			
City of Knoxville	11,426	7,673	(3,753)
Community Contributions	3,750	3,750	-
Total Local Cash	15,176	11,423	(3,753)
Gift of Sight and Hearing:			
Community Contributions	6,746	6,746	-
Eyeglasses - Client Contributions	3,055	3,055	-
Hearing Aids - Client Contributions	9,576	9,576	-
Dentures	2,655	2,655	-
Deferred Revenue	18,047	8,375	(9,672)
Total Gift of Sight and Hearing	40,079	30,407	(9,672)
Cptrs for Homebound and Isolated Persons:			
Knox County	14,908	3,166	(11,742)
In-Kind Revenue	500	-	(500)
Total Gift of Sight and Hearing	15,408	3,166	(12,242)
Knox Paws.			
Community Contributions	1,155	-	(1,155)
Deferred Revenue	71	18	(53)
Total Aging - Knox Paws	1,226	18	(1,208)
Aging - A Family Affair:			
Community Contributions	3,000	2,657	(343)
Registrations	9,000	1,898	(7,102)
Total Aging - A Family Affair	12,000	4,555	(7,445)
Publications:			
Knox County	4,000	4,000	-
Community Contributions	500	243	(257)
Directory - Sponsors	15,500	15,500	-
Newsletter - Sponsors	34,500	4,600	(29,900)
Deferred Revenue	31,434	11,247	(20,187)
Total Publications	85,934	35,590	(50,344)
Total Aging Special Projects, FY08	169,823	85,159	(84,664)

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Assisted Transportation Program, FY08:			
Federal Program:			
FTA - National Center on Senior Transportation	60,726	9,943	(50,783)
Local Cash:			
Knox County	1,425	1,425	-
Total Assisted Transportation Program, FY08	62,151	11,368	(50,783)
Memory Loss Support Program, FY08:			
Federal Funds:			
DHHS - TN Commission on Aging	24,000	24,000	-
Local Funds - In-Kind:			
In-Kind Revenue	8,000	8,000	-
Total Memory Loss Support Program, FY07	32,000	32,000	-
Beardsley Farm, FY08:			
Program:			
City of Knoxville	18,925	18,925	-
Knox County	30,079	30,078	(1)
Community Contributions	2,136	2,136	-
Recycling	200	10	(190)
Total Program	51,340	51,149	(191)
Rohm and HAAS Program:			
Beardsley Farm - Rohm and HAAS	30,000	13,930	(16,070)
Total Beardsley Farm, FY08	81,340	65,079	(16,261)
Rehab Program, FY08:			
City of Knoxville	524,763	524,763	-
Knox County	33,648	33,648	-
Energy and Housing Services - CAC	1,550	1,550	-
Knox Housing Partnership	937,917	937,917	-
Knoxville Leadership Foundation	107,720	107,720	-
Middle Tennessee State University	6,852	6,852	-
Barbara Abernathy Memorial Park	50,500	50,500	-
Rehab Program Morningside Hill Partners	12,002	12,002	-
Insurance Recovery	1,131	1,131	-
Deferred Revenue	329,955	-	(329,955)
Total Rehab Program, FY08	2,006,038	1,676,083	(329,955)

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Customized Employment Program, FY07:			
Customized Employment:			
U.S. Department of Labor	156,194	-	(156,194)
Knox County	47,495	31,574	(15,921)
Total Customized Employment Program, FY07	203,689	31,574	(172,115)
City Emergency Home Repair, FY08:			
HUD - CDBG - City of Knoxville	100,000	100,000	-
Knox County	6,563	6,563	-
Total City Emergency Home Repair, FY08	106,563	106,563	-
City Minor Home Repair, FY08:			
City Minor Home Repair:			
HUD CDBG - City of Knoxville	250,000	250,000	-
City of Knoxville	1,000	1,000	-
Knox County	18,061	18,061	-
Total City Minor Home Repair, FY08	269,061	269,061	-
Commodities Program, FY07:			
USDA - TN Department of Agriculture	11,762	11,762	-
City of Knoxville	19,733	-	(19,733)
Knox County	20,446	258	(20,188)
Total Commodities Program, FY07	51,941	12,020	(39,921)
Commodities Program, FY08:			
USDA - TN Department of Agriculture	41,990	35,708	(6,282)
City of Knoxville	19,733	-	(19,733)
Knox County	37,000	891	(36,109)
Total Commodities Program, FY08	98,723	36,599	(62,124)

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
County Minor Home Repair, FY08:			
HUD CDBG - Knox County	250,000	250,000	-
City of Knoxville	1,000	1,000	-
Knox County	12,706	12,706	
Deferred Revenue	909	909	-
Total County Minor Home Repair, FY08	264,615	264,615	-
Crisis Intervention, FY08:			
City of Knoxville	6,584	608	(5,976)
Knox County	3,762	3,762	-
Community Contributions	3,171	3,067	(104)
Community Contributions - Hutchinson/Ward	350	350	-
ESF - Clearinghouse	1,000	742	(258)
KJCMA	2,000	2,000	-
Central Baptist Church	50	-	(50)
Laurel Church of Christ	650	650	-
Ladies of Charity	15,600	10,950	(4,650)
Lake Hills Presbyterian Church	1,500	805	(695)
Trinity United Methodist Church	886	886	-
Knoxville Ministerial Association	100	100	-
Total Crisis Intervention, FY08	35,653	23,920	(11,733)
Community Services Block Grant, FY08:			
DHHS - TN Department of Human Services	756,024	756,024	-
City of Knoxville	61,685	61,685	-
Knox County	86,000	70,352	(15,648)
Total Community Services Block Grant, FY08	903,709	888,061	(15,648)
Computer Technology Program, FY08:			
City of Knoxville	29,920	29,920	-
Computer Technology Services	75,082	75,081	(1)
Total Computer Technology Program, FY08	105,002	105,001	(1)

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Dental Services, FY08:			
City of Knoxville	3,600	-	(3,600)
Knox County	15,000	-	(15,000)
Client Fees	2,000	-	(2,000)
Total Dental Services, FY08	20,600	-	(20,600)
Energy Contract Services Program, ETF, FY07:			
East Tennessee Foundation	30,249	30,225	(24)
Energy Contract Services Program, ETF, FY08:			
East Tennessee Foundation	120,000	30,088	(89,912)
Energy & Housing Special Project, FY08:			
Energy and Housing Services - CAC	5,250	5,250	-
Recycling	28	28	-
Deferred Revenue	61,010	61,010	-
Total Energy & Housing Special Project, FY08	66,288	66,288	-
Emergency Services, FY08:			
HUD Emergency Services - City of Knoxville	12,000	12,000	-
Knox County	225	225	-
In-Kind Revenue	12,049	12,049	-
Total Emergency Services, FY08	24,274	24,274	-
Federal Emergency Management Act, FY07:			
FEMA - United Way	140	140	-
Federal Emergency Management Act, FY08:			
FEMA - United Way	27,906	27,906	-
Emergency Food Helpers	3,350	2,319	(1,031)
Total Federal Emergency Management Act, FY08	31,256	30,225	(1,031)

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Family Friends, FY07:			
Federal Funds			
U.S Department of Health and Human Services	18,212	17,536	(676)
Local Funds:			
City of Knoxville	4,000	-	(4,000)
Knox County	5,602	-	(5,602)
Community Contributions	117	-	(117)
Total Local Funds	9,719	-	(9,719)
Total Family Friends, FY07	27,931	17,536	(10,395)
Foster Grandparent Program, FY08:			
Federal Funds - Volunteer Support:			
U S. Corporation on National & Community Service	103,120	81,061	(22,059)
Federal Funds - Volunteer Expense:			
U S. Corporation on National & Community Service	357,117	357,118	1
Local Funds - Volunteer Support - Cash			
Community Contributions	190	190	-
Local Funds - Volunteer Support - In Kind:			
In-Kind Revenue	10,392	-	(10,392)
Local Funds - Volunteer Expense - Cash:			
TN Comm on Aging and Disabilities - TASVD	5,000	924	(4,076)
City of Knoxville	450	-	(450)
Knox County	2,116	-	(2,116)
Community Contributions	4,070	-	(4,070)
Total Local Funds - Volunteer Expense - Cash	11,636	923	(10,712)
Local Funds - Volunteer Expense - In Kind:			
In-Kind Revenue	64,925	64,925	-
Total Foster Grandparent Program, FY08	547,380	504,217	(43,162)

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Families in Need, FY06:			
U S Department of Housing and Urban Development	55,746	55,746	-
City of Knoxville	13,133	13,133	-
Knox County	7,361	7,361	-
Community Contributions	50	50	-
Total Families in Need, FY06	76,290	76,290	-
Families in Need, FY08:			
U S. Department of Housing and Urban Development	90,096	28,282	(61,814)
City of Knoxville	11,697	-	(11,697)
Knox County	11,698	6,202	(5,496)
Community Contributions	15	-	(15)
Total Families in Need, FY08	113,506	34,484	(79,022)
General Assistance, FY08:			
Knox County	103,229	103,228	(1)
Knox County - General Assistance	245,000	245,000	-
Total General Assistance, FY08	348,229	348,228	(1)
General Assistance (FEMA), FY07:			
FEMA - United Way	3,678	3,678	-
General Assistance (FEMA), FY08:			
FEMA - United Way	78,238	68,830	(9,408)
Grandparents as Parents, FY08:			
Local Funds - Cash:			
Community Contributions	9,679	9,679	-
Knox County	2,685	2,685	-
Deferred Revenue	2,498	2,498	-
Total Local Funds - Cash	14,862	14,862	-
National Family Caregiver Support:			
DHHS - TN Commission on Aging	35,864	35,864	-
Brookdale Foundation:			
Brookdale Foundation	9,702	9,702	-
Total Grandparents as Parents, FY08	60,428	60,428	-

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
General Assistance, Stranded Traveler, FY07:			
Knox County	3,238	3,238	-
United Way	3,002	3,002	-
Total General Assistance, Stranded Traveler, FY07	6,240	6,240	-
General Assistance, Stranded Traveler, FY08:			
United Way	6,000	2,207	(3,793)
Governor's Direct Allocation, FY08:			
Tennessee Governor's Grant	25,000	25,000	-
Headstart/Daycare, FY08:			
DHHS - TN Department of Human Services	769,406	388,582	(380,824)
Client Fees	33,061	33,061	-
Audubon Community	23,000	4,562	(18,438)
Total Headstart/Daycare, FY08	825,467	426,205	(399,262)
HUD Project Succeed, FY08:			
U.S. Department of Housing and Urban Development	83,143	83,143	-
City of Knoxville	3,000	2,781	(219)
Knox County	19,427	10,845	(8,582)
Community Contributions	475	145	(330)
In-Kind Revenue	18,262	-	(18,262)
Total HUD Project Succeed, FY08	124,307	96,914	(27,393)
HUD Project Succeed, FY09:			
U.S. Department of Housing and Urban Development	139,050	69,027	(70,023)
City of Knoxville	7,019	5,021	(1,998)
Knox County	7,019	3,611	(3,408)
Community Contributions	475	50	(425)
In-Kind Revenue	18,262	-	(18,262)
Total HUD Project Succeed, FY09	171,825	77,709	(94,116)
Head Start Program, FY07:			
U.S. Department of Health & Human Services	2,875,502	2,875,502	-
Knox County	15,805	15,805	-
Knox County - Capital	188,508	188,508	-
Community Contributions	1,254	141	(1,113)
In-Kind Revenue	790,949	720,701	(70,248)
Total Head Start Program, FY07	3,872,018	3,800,657	(71,361)

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Head Start Program, FY08:			
U S. Department of Health & Human Services	6,765,835	3,927,948	(2,837,887)
City of Knoxville	19,168	19,168	-
Knox County	30,000	30,000	-
Knox County - Capital	100,000	-	(100,000)
Community Contributions	46,600	4,477	(42,123)
In-Kind Revenue	1,541,791	699,774	(842,017)
Total Head Start Program, FY08	8,503,394	4,681,367	(3,822,027)
Head Start USDA/DHS Program, FY07:			
USDA - TN Department of Human Services	156,319	91,980	(64,339)
Head Start USDA/DHS Program, FY08:			
USDA - TN Department of Human Services	512,927	432,745	(80,182)
HVAC Program, FY07:			
City of Knoxville	91,488	91,488	-
HVAC Program, FY08:			
City of Knoxville	128,470	128,470	-
Senior Citizen Information & Referral Services, FY08:			
OOA Contract Service:			
SCIRS Services - CAC	17,469	17,469	-
Local Funds:			
City of Knoxville	10,257	10,257	-
Knox County	7,500	7,500	-
Community Contributions	3,730	3,730	-
Sponsors	5,539	5,539	-
United Way - First Allocation	32,250	32,250	-
United Way - Second Allocation	11,250	11,250	-
United Way - Designated	1,855	1,855	-
Total Local Funds	72,381	72,381	-
ETI&R Contract Service:			
ETI&R	8,000	8,000	-
Lion's Club:			
Lion's Club	9,342	4,150	(5,192)
In-Kind Revenue - Local:	4,900	4,900	-
Total Senior Citizen Information & Referral Services, FY08	112,092	106,900	(5,192)

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Mobile Meals Kitchen, FY08:			
Meal Services - CAC	18,255	18,255	-
Meal Services - SNP Contract	1,026,561	1,026,561	-
Meal Services - After School Snack Program	39,413	39,413	-
Boys and Girls Club	212,157	197,995	(14,162)
Miscellaneous	20	20	-
Kitchen Sales	12,782	12,782	-
Total Mobile Meals Kitchen, FY08	1,309,188	1,295,026	(14,162)
Low Income Heating Energy Assistance Program, FY08:			
DHHS - TN Commission on Aging	1,755,299	1,755,299	-
City of Knoxville	15,000	-	(15,000)
Knox County	29,498	11,377	(18,121)
Total Low Income Heating Energy Assistance Program, FY08	1,799,797	1,766,676	(33,121)
KUB Laterals Program, FY07:			
KUB	3,875,522	19,862	(3,855,660)
KUB Laterals Program, FY08:			
KUB	4,148,420	406,929	(3,741,491)
L T Ross Building, FY08:			
L T Ross Building:			
City of Knoxville	50,000	50,000	-
City of Knoxville - Capital	75,000	75,000	-
Knox County	34,933	34,933	-
Program Income	1,256	1,256	-
LTR Space Costs	464,867	464,867	-
L T Ross Rent	18,125	18,125	-
Total L T Ross Building, FY08	644,181	644,181	-

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Project Live, FY08:			
Local Funds:			
City of Knoxville	30,000	29,202	(798)
Knox County	164,768	164,768	-
Community Contributions	1,500	1,235	(265)
Community Contributions - Special Needs	8,248	5,204	(3,044)
Cedar Springs Grant	5,000	5,000	-
Total Local Funds	209,516	205,409	(4,107)
Sunrise Foundation:			
Sunrise Foundation	8,500	5,000	(3,500)
Deferred Revenue	6,500	6,235	(265)
Total Sunrise Foundation	15,000	11,235	(3,765)
Mount Rest Home Foundation:			
Deferred Revenue	1,100	745	(355)
Weiss Foundation:			
Weiss Foundation	2,900	2,500	(400)
Deferred Revenue	600	512	(88)
Total Weiss Foundation	3,500	3,012	(488)
Alcoa Foundation Grant:			
Alcoa Foundation Grant	3,000	2,221	(779)
National Family Caregiver Support:			
DHHS - TN Commission on Aging	38,041	38,041	-
Lawler Wood Foundation:			
Lawler-Wood Foundation	40,000	37,038	(2,962)
Total Project Live, FY08	310,157	297,701	(12,456)

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Affordable Medicine Program, FY08:			
Federal Funds - IIID:			
DHHS - TN Commission on Aging	10,000	10,000	-
Local Funds:			
Knox County	2,637	2,637	-
Knox County Grants	35,000	35,000	-
Knox County	4,903	4,903	-
Total Local Funds	42,540	42,540	-
Total Affordable Medicine Program, FY08	52,540	52,540	-
North Neighborhood Center, FY08:			
City of Knoxville	8,580	5,866	(2,714)
Knox County	10,000	10,000	-
Knox County Grants	15,000	15,000	-
Total North Neighborhood Center, FY08	33,580	30,866	(2,714)
Nutrition Program, FY08:			
Nutrition Program			
City of Knoxville	3,930	3,930	-
City of Knoxville - City Council Discretionary Funds	500	500	-
Knox County	4,500	4,500	-
Knox County - Food Policy Council	144	143	(1)
Community Contributions	244	244	-
Hunger Hike	16,000	11,708	(4,292)
Emergency Food Helpers	5,162	-	(5,162)
Total Nutrition Program, FY08	30,480	21,025	(9,455)

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Office on Aging, FY08:			
Federal - Direct:			
DHHS - TN Commission on Aging	236,086	236,086	-
Knox County	49,049	49,049	-
Community Contributions	866	866	-
In-Kind Revenue	36,691	-	(36,691)
Total Federal - Direct	322,692	286,001	(36,691)
Federal - Project LIVE III:			
DHHS - TN Commission on Aging	49,256	46,666	(2,590)
Local - Program Income:			
Program Income - OOA Transportation Fares	4,500	2,462	(2,038)
Program Income - O'Connor Transportation Fares	1,500	570	(930)
Total Local - Program Income	6,000	3,032	(2,968)
Total Office on Aging, FY08	377,948	335,699	(42,249)
O'Connor Senior Center, FY08:			
State:			
Tennessee Commission on Aging and Disability - ETHRA	69,108	69,108	-
City:			
City of Knoxville	138,000	138,000	-
Local - Health Services:			
Community Contributions	42,834	42,834	-
Program Income	15,512	15,512	-
Total Local - Health Services	58,346	58,346	-

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
O'Connor Senior Center, FY08 (Continued):			
Local - Other Projects:			
Knox County	16,000	16,000	-
Community Contributions	2,075	2,075	-
Community Contributions - Special Needs	2,546	2,546	-
Program Income	11,142	11,142	-
O'Connor Program Services	1,000	1,000	-
Cookbook Sales	20,425	20,425	-
Scholarship Fund	569	-	(569)
Total Local - Other Projects	53,757	53,188	(569)
Local - Dine-O-Mite-Diner:			
Community Contributions	26,205	26,205	-
Program Income	45,170	45,170	-
Total Local - Dine-O-Mite-Diner	71,375	71,375	-
Computer Program:			
Class Fees	5,000	245	(4,755)
Deferred Revenue	15,000	30	(14,970)
Total Computer Program	20,000	275	(19,725)
Daily Living Center:			
USDA - TN Department of Human Services	14,857	14,857	-
DHHS - TN Department of Human Services	70,400	70,400	-
Knox County	15,126	15,126	-
Community Contributions	1,500	1,500	-
Program Income	4,803	4,803	-
Transportation - OOA	10,000	10,000	-
United Way - First Allocation	6,000	6,000	-
United Way - Second Allocation	3,000	3,000	-
United Way - Designated	292	292	-
Akima Club	1,000	1,000	-
In-Kind Revenue	12,072	12,072	-
Total Daily Living Center	139,050	139,050	-
O'Connor Advisory Board:			
O'Connor Pancake Fest	4,532	4,532	-
Total O'Connor Senior Center, FY08	554,168	533,874	(20,294)

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Reach, FY08:			
U.S. Department of Housing and Urban Development	54,856	54,856	-
City of Knoxville	6,930	6,930	-
Knox County	18,718	18,718	-
In-Kind	26,145	-	(26,145)
Total Reach, FY08	106,649	80,504	(26,145)
Reach, FY09:			
U S Department of Housing and Urban Development	104,580	44,436	(60,144)
City of Knoxville	10,295	1,958	(8,337)
Knox County	10,296	1,957	(8,339)
Community Contributions	50	-	(50)
University of Tennessee - HMIS	100	-	(100)
In-Kind	26,145	-	(26,145)
Total Reach, FY08	151,466	48,351	(103,115)
One Call Club for Seniors, FY08:			
Robert Wood Johnson:			
Robert Wood Johnson Foundation	110,078	80,510	(29,568)
Local Funds:			
Community Contributions	36,950	36,950	-
OCCS Membership Fees	36,531	-	(36,531)
Miscellaneous	45,499	45,499	-
Total Local Funds	118,980	82,449	(36,531)
Local - Cash Receipts:			
Client Payments	5,000	-	(5,000)
Total One Call Club for Seniors, FY08	234,058	162,959	(71,099)

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Ross Learning Center, FY08:			
DHHS - Pellissippi State	57,608	57,608	-
Community Contributions	2,770	2,770	-
Ross Learning Center Allocation	355,190	355,190	-
Cornerstone Foundation	25,000	25,000	-
Friends of Literacy	16,051	16,051	-
AT&T Foundation	10,221	-	(10,221)
Total Ross Learning Center, FY08	466,840	456,619	(10,221)
Retired Senior Volunteer Program, FY08:			
Federal - Volunteer Support:			
U S. Corporation on National & Community Service	58,358	58,358	-
Federal - Volunteer Expense:			
U.S. Corporation on National & Community Service	2,422	2,422	-
Local - Volunteer Support Cash:			
TN Comm on Aging and Disablities - TASVD	5,000	3,333	(1,667)
Community Contributions	1,476	-	(1,476)
Registration - CAC	30	-	(30)
Total Local - Volunteer Support Cash	6,506	3,333	(3,173)
In-Kind - Local - Volunteer Support:	9,820	6,372	(3,448)
Local - Volunteer Expense Cash:			
TN Comm on Aging and Disablities - TASVD	1,667	1,667	-
Knox County	2,783	2,615	(168)
Career Closet	100	-	(100)
Recognition	349	-	(349)
Deferred Revenue	4,900	-	(4,900)
Total Local - Volunteer Expense Cash	9,799	4,282	(5,517)
In-Kind - Local - Volunteer Expense:	17,600	17,600	-
Total Retired Senior Volunteer Program, FY08	104,505	92,367	(12,138)

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Senior Companion Program, FY08:			
Federal - Volunteer Support:			
U.S. Corporation on National & Community Service	97,897	97,897	-
Federal - Volunteer Expense:			
U.S Corporation on National & Community Service	223,637	223,637	-
In-Kind Revenue - Local - Volunteer Support Expense:	15,359	9,787	(5,572)
Local - Volunteer Expense Cash:			
TCAD - ETHRA - Options	9,969	9,969	-
TN Comm on Aging and Disablities - TASVD	5,000	5,000	-
Memory Loss Services - CAC	24,000	24,000	-
United Way	34,377	29,396	(4,981)
Total Local - Volunteer Expense Cash	73,346	68,365	(4,981)
In-Kind Revenue - Local - Volunteer Expense:	22,400	22,400	-
Local - Volunteer Support Cash:			
Community Contributions	9,160	8,310	(850)
Total Senior Companion Program, FY08	441,799	430,396	(11,403)
Senior Employment and Training, FY07:			
Program.			
Knox County	24,366	24,366	-
Community Contributions	150	150	-
Total Senior Employment and Training, FY08	24,516	24,516	-
Summer Feeding Program, FY07:			
USDA - TN Department of Human Services	184,146	118,799	(65,347)
Knox County	7,000	5,529	(1,471)
Total Summer Feeding Program, FY07	191,146	124,328	(66,818)
Summer Feeding Program, FY08:			
USDA - TN Department of Human Services	421,630	197,138	(224,492)

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Senior Nutrition Program, FY08:			
Federal - IIIC Congregate:			
USDA - ETHRA	60,473	60,473	-
DHHS - TN Commission on Aging	251,622	251,622	-
Knox County	29,440	29,440	-
Program Income	9,215	9,215	-
KCDC	38,000	38,000	-
Lawler-Wood Foundation	20,945	20,945	-
In-Kind Revenue	33,554	33,554	-
Total Federal - IIIC Congregate	443,249	443,249	-
Federal - IIIC Home Delivered:			
USDA - ETHRA	90,709	90,709	-
DHHS - TN Commission on Aging	382,970	382,970	-
DHHS - TennCare	33,342	33,342	-
TN Commission on Aging and Disability - ETHRA	47,934	47,934	-
TN Commission on Aging and Disability - ETHRA - Options	22,694	22,694	-
Knox County - Special Needs	100,035	100,035	-
Community Contributions	480,242	480,242	-
Program Income	76,436	76,436	-
United Way - First Allocation	63,911	63,911	-
United Way - Second Allocation	27,887	27,887	-
United Way - Designated	5,803	5,803	-
Total Federal - IIIC Home Delivered	1,331,963	1,331,963	-
Federal - IIIC Transportation:			
DHHS - TN Commission on Aging	26,208	26,208	-
Contract Services - MAMS:			
MAMS Sales	21,020	21,020	-
Local - City/County:			
City of Knoxville	6,342	6,342	-
Total Senior Nutrition Program, FY08	1,828,782	1,828,782	-

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Snack Program, FY07:			
USDA - TN Department of Human Services	38,042	8,193	(29,849)
City of Knoxville	458	-	(458)
Knox County	747	-	(747)
Total Snack Program, FY07	39,247	8,193	(31,054)
Snack Program, FY08:			
USDA - TN Department of Human Services	62,900	27,490	(35,410)
City of Knoxville	2,000	2,000	-
Knox County	7,000	7,000	-
Total Snack Program, FY08	71,900	36,490	(35,410)
Special Community Services Project, FY08:			
Community Leadership:			
City of Knoxville	1,000	1,000	-
Knox County	1,000	1,000	-
Miscellaneous	2,150	2,020	(130)
Total Community Leadership	4,150	4,020	(130)
Program Support:			
City of Knoxville	114,345	64,340	(50,005)
Knox County	309,705	98,767	(210,938)
Knox County - Capital	10,000	10,000	-
Total Program Support	434,050	173,107	(260,943)
Safety Partners Grant:			
TML Safety Partners	2,000	2,000	-
Summer Adult Meals:			
Community Contributions	2,687	-	(2,687)
Meal Services - CAC	1,903	976	(927)
Total Summer Adult Meals	4,590	976	(3,614)
Total Special Community Services Project, FY08	444,790	180,103	(264,687)

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
East Tennessee Development District, FY08:			
THDA - E TN Dev Dist	13,443	10,109	(3,334)
Knox County	980	-	(980)
Total East Tennessee Development District, FY08	14,423	10,109	(4,314)
Training Enterprise, FY08:			
CDF Training:			
Training Enterprise Healthy Weight Class	90	90	-
Training Fees	46,900	46,900	-
Total CDF Training	46,990	46,990	-
Regional Network Training:			
Training	1,876	20	(1,856)
Registration	7,608	-	(7,608)
Total Regional Network Training	9,484	20	(9,464)
Total Training Enterprise, FY08	56,474	47,010	(9,464)
Transportation - Job Access, FY08:			
U.S. Department of Transportation	198,330	198,330	-
TDOT - Jobs Access	99,165	99,165	-
Community Contributions	122,548	122,548	-
Miscellaneous	35	35	-
Total Transportation - Job Access, FY08	420,078	420,078	-
Transportation, FY08:			
Program:			
DHHS - TN Department of Rehab Services	4,645	4,645	-
DHHS - TennCare	675,678	675,678	-
DHHS - TennCare - John Deere	337,194	337,194	-
DOT - ETHRA Section 5311	56,988	56,988	-
TDOT - Capital	191,873	191,873	-
Knox County	335,851	233,452	(102,399)
Knox County - Capital	86,191	86,191	-
Transportation - SNP	194,068	194,068	-
Transportation - CSBG	67,937	67,937	-
Transportation - OOA	19,648	19,648	-
Transportation - OOA - Fares	2,472	2,472	-
Transportation - Other CAC Programs	86,506	86,506	-
Transportation - Job Access	420,077	420,077	-
Transportation - MAMS	33,004	33,004	-
Lawler-Wood Foundation	6,795	6,795	-
Covenant Health Systems	106,800	106,800	-
St. Mary's Medical Center	165,982	165,982	-
Miscellaneous Private Funding	148,126	148,126	-
Insurance Recovery	23,937	23,937	-
Deferred Revenue	299,457	102,399	(197,058)
Total Transportation, FY08	3,263,229	2,963,772	(299,457)

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Utility Assistance Project, FY08:			
Community Contributions	10,360	7,096	(3,264)
KUB	148,777	146,030	(2,747)
Total Utility Assistance Project, FY08	159,137	153,126	(6,011)
Undesignated Fund, FY08:			
Deferred Revenue	67,438	-	(67,438)
Program Activity	-	224,590	224,590
Total Undesignated Fund, FY07	67,438	224,590	157,152
United Way - Katrina Assistance, FY07:			
City of Knoxville	6,500	4,240	(2,260)
Knox County	4,128	-	(4,128)
United Way	63,757	54,541	(9,216)
Total United Way - Katrina Assistance, FY07	74,385	58,781	(15,604)
Weatherization Assistance Program, FY08:			
DOE - TN Department of Human Services	213,718	213,560	(158)
DHHS - TN Department of Human Services	139,772	139,772	-
City of Knoxville	3,896	-	(3,896)
Knox County	5,708	3,934	(1,774)
Total Weatherization Assistance Program, FY08	363,094	357,266	(5,828)
World Changers, FY08:			
HUD CDBG - Knox County	55,001	44,026	(10,975)
Interest Earned, FY07:	-	34,010	34,010
TOTAL CONDUCT AND ADMINISTRATION FUND	$ 43,730,129	$ 29,316,732	$ (14,413,396)

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Aging Program Shared Cost, FY08:			
Aging Shared Support Cost:			
Personnel	$ 137,350	$ 127,534	$ 9,816
Fringe Benefits	41,131	45,849	(4,718)
Supplies	11,000	10,560	440
Travel	500	58	442
Conferences and Meetings	1,000	435	565
Communications	2,500	2,497	3
Printing	600	199	401
Audit Services	-	292	(292)
Maintenance	250	-	250
Storage	2,000	1,344	656
Insurance - General Liability	500	439	61
Other	500	450	50
CAC Administrative Costs	19,229	12,240	6,989
Total Aging Shared Support Cost	216,560	201,897	14,663
Aging Shared - Director:			
Personnel	67,961	67,961	-
Fringe Benefits	24,941	24,941	-
CAC Administrative Costs	6,728	6,728	-
Total Aging Shared - Director	99,630	99,630	-
Total Aging Program Shared Cost, FY08	316,190	301,527	14,663
AmeriCorps, FY07:			
Federal - Operations:			
Supplies	248	248	-
Training - Members	2	-	2
Total Federal - Operations	250	248	2
Federal - PDAT:			
Travel - Staff	388	203	185
Travel - Members	1	186	(185)
Total Federal - Operations	389	389	-

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For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
AmeriCorps, FY07 (Continued):			
Federal - Support Cost:			
Member Living Allowance	6,825	-	6,825
Fringe Benefits	7,114	1,592	5,522
Total Federal - Support Cost	13,939	1,592	12,347
Local Cash - Operations:			
Personnel	9,505	8,913	592
Fringe Benefits	3,510	3,199	311
Supplies	93	89	4
Travel - Staff	55	-	55
Travel - Members	509	509	-
Training - Members	100	17	83
Other - Operational	1,677	857	820
CAC Administrative Costs	918	1,635	(717)
Total Local Cash - Operations	16,367	15,219	1,148
Local Cash - Support:			
Member Living Allowance	1,707	-	1,707
Fringe Benefits	1,633	398	1,235
Total Local Cash - Support	3,340	398	2,942
In Kind:			
In Kind	492	-	492
Local Cash - Cobra Insurance:			
Fringe Benefits - Cobra	3,936	2,232	1,704
Total AmeriCorps, FY07	38,713	20,078	18,635

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	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
AmeriCorps, FY08:			
Federal - Operations:			
Personnel	25,000	25,000	-
Fringe Benefits	7,500	7,500	-
Supplies	4,625	4,625	-
Travel - Members	4,009	4,009	-
Training - Members	2,275	1,811	464
Other - Operational	3,000	1,536	1,464
Total Federal - Operations	46,409	44,481	1,928
Federal - PDAT:			
Travel - Staff	958	149	809
Travel - Members	1,000	-	1,000
Total Federal - Operations	1,958	149	1,809
Federal - Support Cost:			
Personnel	222,000	-	222,000
Member Living Allowance	-	219,718	(219,718)
Fringe Benefits	46,591	42,680	3,911
Total Federal - Support Cost	268,591	262,398	6,193
Local Cash - Operations:			
Personnel	37,000	35,005	1,995
Fringe Benefits	17,000	15,293	1,707
Supplies	1,900	1,864	36
Travel - Staff	3,445	372	3,073
Travel - Members	11,402	11,402	-
Communications	112	111	1
Transportation	2,784	2,784	-
Evaluation	1,072	1,072	-
Other - Operational	24,703	24,703	-
CAC Administrative Costs	6,000	5,225	775
Total Local Cash - Operations	105,418	97,831	7,587

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

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CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
AmeriCorps, FY08 (Continued):			
Local Cash - Support:			
Member Living Allowance	55,500	54,930	570
Fringe Benefits	11,649	10,669	980
Total Local Cash - Support	67,149	65,599	1,550
In Kind:			
In Kind	264,791	263,831	960
Local Cash - Cobra Insurance:			
Fringe Benefits - Cobra	10,000	3,029	6,971
Total AmeriCorps, FY08	764,316	737,318	26,998
Aging Special Projects, FY08:			
Local Cash:			
Supplies	1,413	1,413	-
Travel	3,049	-	3,049
Conferences & Meetings	725	725	-
Communications	550	(154)	704
Printing	6,582	6,582	-
Insurance - General Liability	1,320	1,320	-
Other	1,432	1,432	-
Memberships	105	105	-
Total Local Cash	15,176	11,423	3,753
Gift of Sight and Hearing:			
Program Supplies - Eyeglasses	8,538	8,538	-
Program Supplies - Hearing Aides	11,806	11,806	-
Program Supplies - Dentures	10,063	10,063	-
Communications	9,672	-	9,672
Total Gift of Sight and Hearing	40,079	30,407	9,672

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CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Aging Special Projects, FY08 (Continued):			
Cptrs for Homebound & Isolated Persons:			
Supplies	5,908	480	5,428
Travel - Volunteer Mileage	-	4	(4)
Travel - Consumer	1,000	-	1,000
Professional Fees	250	-	250
Equipment Maintenance	1,500	-	1,500
Building Maintenance	2,000	945	1,055
Occupancy	2,000	381	1,619
Assessment	2,250	1,356	894
In-Kind	500	-	500
Total Cptrs for Homebound & Isolated Persons	15,408	3,166	12,242
Knox Paws			
Supplies	755	-	755
Other	200	18	182
Client Services	271	-	271
Total Knox Paws	1,226	18	1,208
Aging - A Family Affair:			
Supplies	4,500	488	4,012
Printing	1,000	551	449
Contracted Services	6,500	3,516	2,984
Total Aging - A Family Affair	12,000	4,555	7,445
Publications:			
Personnel	3,000	1,953	1,047
Fringe Benefits	550	191	359
Supplies	500	43	457
Travel	500	409	91
Printing - Service Direct	35,434	-	35,434
Printing - Newsletter	45,000	32,429	12,571
Contracted Services	500	420	80
CAC Administrative Costs	450	145	305
Total Publications	85,934	35,590	50,344
Total Aging Special Projects, FY08	169,823	85,159	84,664

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CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Assisted Transportation Program, FY08:			
Federal Program:			
Personnel	30,219	4,998	25,221
Fringe Benefits	9,670	2,379	7,291
Supplies	2,100	1,119	981
Travel	1,656	80	1,576
Travel - Out of Area Staff	3,000	435	2,565
Communications	1,200	-	1,200
Printing	900	2	898
Professional Services	5,000	312	4,688
Training	750	-	750
Occupancy	1,200	122	1,078
Other	375	141	234
Participant Health Services	425	-	425
CAC Administrative Costs	4,231	355	3,876
Total Federal Program	60,726	9,943	50,783
Local Cash:			
Personnel	930	930	-
Fringe Benefits	419	419	-
CAC Administrative Costs	76	76	-
Total Local Cash	1,425	1,425	-
Total Assisted Transportation Program, FY08	62,151	11,368	50,783
Memory Loss Support Program, FY08:			
Federal Funds:			
Contracted Services	24,000	24,000	-
Local Funds - In Kind:			
In Kind - Other	8,000	8,000	-
Total Memory Loss Support Program, FY08	32,000	32,000	-

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

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For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Beardsley Farm, FY08:			
Program:			
Personnel	26,660	26,656	4
Fringe Benefits	9,590	9,587	3
Supplies	2,270	2,263	7
Travel	2,320	2,319	1
Communications	1,250	1,249	1
Postage, Printing & Publications	220	219	1
Audit Services	40	40	-
Site Preparation	90	90	-
Maintenance	170	124	46
Equipment Rental & Maintenance	450	465	(15)
Occupancy	3,490	3,483	7
Insurance	700	666	34
Other	1,175	1,175	-
Other - Operational	35	34	1
Client Services	65	64	1
CAC Administrative Costs	2,815	2,715	100
Total Program	51,340	51,149	191
Rohm and Haas Program:			
Program Supplies	16,650	11,151	5,499
Vehicles	8,750	-	8,750
Equipment and Tools	4,600	2,779	1,821
Total Rohm and Haas Program	30,000	13,930	16,070
Total Beardsley Farm, FY08	81,340	65,079	16,261

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For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Rehab Program, FY08:			
Personnel	402,931	402,931	-
Fringe Benefits	149,115	149,115	-
Supplies	53	53	-
Supplies Office	4,378	4,378	-
Building Supplies	569,453	569,453	-
Travel	3,515	3,515	-
Communications	12,019	12,019	-
Contracted Services	622,341	622,341	-
Audit Services	2,436	2,436	-
Transportation	16,320	16,320	-
Capital	77	77	-
Equipment & Tools	78,263	78,263	-
Maintenance	20	20	-
Other	106,195	106,195	-
CAC Administrative Costs	38,922	38,922	-
Total Rehab Program, FY08	2,006,038	2,006,038	-
Customized Employment Program, FY08:			
Personnel	2,378	7,548	(5,170)
Fringe Benefits	97	2,723	(2,626)
Supplies	44,160	-	44,160
Travel	19,155	-	19,155
Communications	2,686	13,048	(10,362)
Copying/Duplicating	14,572	-	14,572
Professional Services	10,783	-	10,783
TRANSCEN - Subcontract	3,276	-	3,276
UT - TIE Subcontract	4,455	-	4,455
Disability Resource Center Subcontract	26,015	-	26,015
ETTAC Subcontract	35,391	-	35,391
Statewide Independent Living Subcontract	6,000	-	6,000
Maintenance	10,030	-	10,030
Space Costs	1,143	-	1,143
Other	2,965	3,305	(340)
Miscellaneous	-	(3)	3
CAC Administrative Costs	(8,217)	1,158	(9,375)
WIA Administration Allocation	28,800	3,795	25,005
Total Customized Employment Program, FY08	203,689	31,574	172,115

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

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CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
City Emergency Home Repair, FY08:			
Program Costs:			
Personnel	6,116	6,116	-
Fringe Benefits	2,015	2,015	-
Supplies - Office	197	197	-
Building Supplies	2,296	2,296	-
Communications	90	90	-
Equipment & Tools	36	36	-
Other	94,778	94,778	-
Total Program Costs	105,528	105,528	-
Program Support:			
Supplies	100	100	-
Local Funds:			
CAC Administrative Costs	935	935	-
Total City Emergency Home Repair, FY08	106,563	106,563	-
City Minor Home Repair, FY08:			
Service Costs:			
Personnel	86,756	86,756	-
Fringe Benefits	32,369	32,369	-
Supplies	79	79	-
Supplies - Office	832	832	-
Building Supplies	75,966	75,966	-
Communications	4,030	4,030	-
Contracted Services	34,033	34,033	-
Professional Services	7,528	-	7,528
Transportation	3,931	7,528	(3,597)
Equipment & Tools	17	3,931	(3,914)
Equipment Rental and Maintenance	2,211	17	2,194
Rent	8,384	2,211	6,173
Other	-	8,384	(8,384)
Total Service Costs	256,136	256,136	-

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

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CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
City Minor Home Repair, FY08 (Continued):			
Program Support:			
Personnel	238	238	-
Supplies - Office	312	312	-
Audit Services	538	538	-
Total Program Support	1,088	1,088	-
Local Funds:			
Personnel	2,259	2,259	-
Fringe Benefits	964	964	-
Communications	22	22	-
Other	11	11	-
CAC Administrative Costs	8,581	8,581	-
Total Local Funds	11,837	11,837	-
Total City Minor Home Repair, FY08	269,061	269,061	-
Commodities Program, FY07:			
Personnel	11,480	5,900	5,580
Fringe Benefits	6,100	1,659	4,441
Supplies	1,007	99	908
Travel	1,840	571	1,269
Telephone	457	40	417
Postage & Shipping	227	5	222
Printing & Publications	250	-	250
Audit Services	452	-	452
Equipment Rental & Maintenance	6,866	2	6,864
Occupancy	20,773	3,251	17,522
Insurance	72	-	72
CAC Administrative Costs	2,417	493	1,924
Total Commodities Program, FY07	51,941	12,020	39,921
Commodities Program, FY08:			
Personnel	26,000	17,880	8,120
Fringe Benefits	9,250	4,272	4,978
Audit Services	100	51	49
Occupancy	5,000	1,716	3,284
Storage	22,000	6,738	15,262
Insurance	1,000	77	923
Other	30,873	4,392	26,481
CAC Administrative Costs	4,500	1,473	3,027
Total Commodities Program, FY08	98,723	36,599	62,124

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For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
County Minor Home Repair, FY08:			
Service Costs:			
Personnel	80,809	75,602	5,207
Fringe Benefits	26,667	28,030	(1,363)
Supplies - Office	2,000	1,468	532
Building Supplies	60,144	65,535	(5,391)
Roofing Materials	17,000	-	17,000
Travel	500	-	500
Communications	6,320	2,832	3,488
Contracted Services	35,000	69,940	(34,940)
Professional Fees	1,300	-	1,300
Audit Services	100	525	(425)
Transportation	3,120	6,255	(3,135)
Equipment & Tools	5,000	1,363	3,637
Rent	8,790	1,047	7,743
Other	3,250	2,405	845
Total Service Costs	250,000	255,002	(5,002)
Local Funds:			
Personnel	3,500	2,259	1,241
Fringe Benefits	1,155	964	191
Communications	529	9	520
Other	1,000	11	989
CAC Administrative Costs	8,431	6,370	2,061
Total Local Funds	14,615	9,613	5,002
Total County Minor Home Repair, FY08	264,615	264,615	-
Crisis Intervention, FY08:			
Program:			
Supplies	300	-	300
Maintenance	3,100	-	3,100
Insurance	1,500	60	1,440
Other	3,654	3,351	303
Client Services	3,753	2,653	1,100
Total Program	12,307	6,064	6,243
Client Services - Clearinghouse:			
Client Services	1,000	-	1,000

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	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Crisis Intervention, FY08 (Continued):			
Client Services - E Neighborhood Center			
Client Services	2,000	2,050	(50)
Client Support Services	-	25	(25)
Total Client Services - E Neighborhood Center	2,000	2,075	(75)
Client Services - W Neighborhood Center:			
Client Services	700	1,100	(400)
Client Services - Warren			
Client Services	10	-	10
Client Services - Ladies of Charity:			
Client Services	15,600	11,040	4,560
Client Services - South Center			
Client Services	1,500	805	695
Client Services - Trinity United Methodist			
Client Services	886	1,300	(414)
Client Services - McCarter Family			
Client Services	500	406	94
Client Services - Weenes Family			
Client Services	50	50	-
Client Services - St George Greek Orthodox			
Client Services	1,000	980	20
Client Services - Knox Ministerial Association			
Client Services	100	100	-
Total Crisis Intervention, FY08	35,653	23,920	11,733

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	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Community Services Block Grant, FY08:			
Neighborhood Centers:			
Personnel	356,700	349,490	7,210
Fringe Benefits	129,058	128,843	215
Supplies	6,000	5,839	161
Travel	4,000	3,238	762
Communications	13,000	12,674	326
Postage, Printing & Publications	600	545	55
Professional Services	600	575	25
Transportation	4,500	4,300	200
Equipment Rental & Maintenance	14,500	14,265	235
Training	1,000	700	300
Occupancy	58,000	57,390	610
Insurance	1,000	864	136
CAC Administrative Costs	34,944	34,444	500
Total Neighborhood Centers	623,902	613,167	10,735
Transportation Services:			
Transportation	67,937	67,937	-
Nutrition Services:			
Personnel	30,800	30,053	747
Fringe Benefits	11,682	11,090	592
Supplies	250	19	231
Travel	1,297	1,224	73
Communications	666	474	192
Postage, Printing & Publications	433	312	121
Professional Services	83	52	31
Equipment Rental & Maintenance	153	83	70
Training	50	-	50
Occupancy	1,664	1,604	60
Insurance	750	735	15
CAC Administrative Costs	3,000	2,981	19
Total Nutrition Services	50,828	48,627	2,201
Elderly Assistance:			
Personnel	103,949	103,108	841
Fringe Benefits	37,983	37,895	88
Travel - Staff Mileage	7,116	7,116	-
CAC Administrative Costs	11,994	10,211	1,783
Total Elderly Assistance	161,042	158,330	2,712
Total Community Services Block Grant, FY08	903,709	888,061	15,648

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	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Computer Technology Program, FY08:			
Personnel	56,074	56,074	-
Fringe Benefits	23,151	23,151	-
Supplies	1,841	1,841	-
Communications	11,567	11,567	-
Equipment	1,722	1,722	-
Space Costs	4,680	4,679	1
Other Charges	520	520	-
CAC Administrative Costs	5,447	5,447	-
Total Computer Technology Program, FY08	105,002	105,001	1
Dental Services, FY08:			
Contracted Services	20,600	-	20,600
Energy Contract Services Program, ETF, FY08:			
Contracted Services	30,249	30,225	24
Energy Contract Services Program, ETF, FY09:			
Building Supplies	-	7,519	(7,519)
Contracted Services	120,000	22,569	97,431
Total Energy Contract Services Program, ETF, FY09	120,000	30,088	89,912
Energy & Housing Special Project, FY08:			
Personnel	3,229	3,229	-
Fringe Benefits	1,004	1,004	-
Materials	326	326	-
Building Supplies	150	150	-
Contracted Services	1,117	1,117	-
Equipment	28,415	28,415	-
Other	31,629	31,629	-
CAC Administrative Costs	418	418	-
Total Energy & Housing Special Project, FY08	66,288	66,288	-
Emergency Services, FY08:			
Program:			
Client Services	12,225	12,225	-
Local - In Kind:			
In Kind	12,049	12,049	-
Total Emergency Services, FY08	24,274	24,274	-

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	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Federal Emergency Management Act, FY07:			
Supplies - Food	140	140	-
Federal Emergency Management Act, FY08:			
Supplies - Food	31,256	30,225	1,031
Family Friends, FY07:			
Federal Funds:			
Personnel	11,354	11,354	-
Fringe Benefits	4,150	4,150	-
Supplies	60	60	-
Travel	57	57	-
Travel - Volunteer Mileage	58	58	-
Communications	32	32	-
Printing	15	15	-
Occupancy	(182)	-	(182)
Participant Support Services	936	80	856
CAC Administrative Costs	1,730	1,730	-
Total Federal Funds	18,210	17,536	674
Local Funds - Cash:			
Personnel	6,347	-	6,347
Fringe Benefits	2,031	-	2,031
Audit Services	3	-	3
Insurance	1	-	1
Volunteer Recognition	450	-	450
CAC Administrative Costs	889	-	889
Total Local Funds - Cash	9,721	-	9,721
Total Family Friends, FY07	27,931	17,536	10,395
Foster Grandparent Program, FY08:			
Federal Funds - Volunteer Support:			
Personnel	57,174	50,094	7,080
Fringe Benefits	17,345	18,808	(1,463)
Supplies	4,505	981	3,524
Travel	5,737	1,508	4,229
Telephone	660	218	442
Postage	960	821	139
Printing	960	473	487
Contracted Services	365	518	(153)
Occupancy	1,584	1,487	97
Insurance	400	778	(378)
Other	1,060	145	915
CAC Administrative Costs	8,005	5,230	2,775
Aging Support Allocation	4,365	-	4,365
Total Federal Funds	103,120	81,061	22,059

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For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Family Friends, FY07 (Continued):			
Federal Funds - Volunteer Expense:			
Personnel - Volunteer Stipends	288,621	288,621	-
Insurance	452	452	-
Other	1,068	1,068	-
Recognition	2,843	2,843	-
Participant Transportation	64,133	64,133	-
Total Federal Funds - Volunteer Expense	357,117	357,117	-
Local Funds - Volunteer Support Cash			
Personnel	142	142	-
Fringe Benefits	39	39	-
CAC Administrative Costs	9	9	-
Total Local Funds - Volunteer Support Cash	190	190	-
Local Funds - Volunteer Support In Kind			
In Kind	10,392	-	10,392
Local Funds - Volunteer Expense Cash:			
Personnel - Volunteer Stipends	6,900	-	6,900
Supplies	100	-	100
Insurance	4	-	4
Other	2,946	-	2,946
Recognition	20	-	20
Participant Transportation	742	-	742
Participant Support Services	924	924	-
Total Local Funds - Volunteer Expense Cash	11,636	924	10,712
Local Funds - Volunteer Expense In Kind:			
In Kind	64,925	64,925	-
Total Foster Grandparent Program, FY08	547,380	504,217	43,163
Families in Need, FY06:			
Federal Funds:			
Personnel	33,366	33,366	-
Fringe Benefits	10,561	10,561	-
Supplies	384	384	-
Supplies - Office	657	657	-
Travel - Staff	2,276	2,276	-
Communications	579	579	-
Postage, Printing & Publications	21	21	-
Direct Services	7,902	7,902	-
Total Federal Funds	55,746	55,746	-

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Families in Need, FY06 (Continued):			
Local Funds:			
Personnel	6,365	6,365	-
Fringe Benefits	4,026	4,026	-
Communications	1,076	1,076	-
Space Costs	3,348	3,348	-
Other	1,318	1,318	-
CAC Administrative Costs	4,411	4,411	-
Total Local Funds	20,544	20,544	-
Total Families in Need, FY06	76,290	76,290	-
Families in Need, FY08:			
Federal Funds:			
Personnel	61,911	17,706	44,205
Fringe Benefits	17,644	8,524	9,120
Direct Services	10,541	2,052	8,489
Total Federal Funds	90,096	28,282	61,814
Local Funds:			
Supplies - Office	800	355	445
Travel - Staff Mileage	2,000	1,590	410
Communications	3,115	978	2,137
Copying/Duplicating	150	-	150
Audit Services	100	91	9
Training - Staff	1,200	-	1,200
Space Costs	3,945	1,674	2,271
Insurance	100	136	(36)
CAC Administrative Costs	12,000	1,378	10,622
Total Local Funds	23,410	6,202	17,208
Total Families in Need, FY08	113,506	34,484	79,022
General Assistance, FY08:			
Operations:			
Personnel	61,515	61,515	-
Fringe Benefits	18,821	18,821	-
Supplies	446	446	-
Supplies - Office	1,540	1,540	-
Communications	3,001	3,001	-
Telephone	5	4	1
Postage	2,223	2,223	-
Printing	100	100	-
Audit Services	341	341	-
Space Costs	2,693	2,693	-
Insurance	512	512	-
Miscellaneous	5,916	5,916	-
Client Services	109	109	-
CAC Administrative Costs	6,007	6,007	-
Total Operations	103,229	103,228	1

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
General Assistance, FY08 (Continued):			
Assistance Payments.			
Client Services	245,000	245,000	-
Total General Assistance, FY08	348,229	348,228	1
General Assistance (FEMA), FY07:			
Client Support - Utilities	(6,455)	3,678	(10,133)
Client Support - Rent/Mortgage	10,133	-	10,133
Total General Assistance (FEMA), FY07	3,678	3,678	-
General Assistance (FEMA), FY08:			
Client Support - Utilities	59,634	53,269	6,365
Client Support - Rent/Mortgage	18,604	15,561	3,043
Total General Assistance (FEMA), FY08	78,238	68,830	9,408
Grandparents as Parents, FY08:			
Local Funds - Cash:			
Personnel	8,053	8,053	-
Fringe Benefits	2,886	2,886	-
Supplies	831	831	-
Travel	208	208	-
Communications	2,202	2,136	66
Printing	-	66	(66)
Audit Services	33	33	-
Insurance	49	49	-
CAC Administrative Costs	600	600	-
Total Local Funds - Cash	14,862	14,862	-
National Family Caregiver Support:			
Personnel	23,114	23,114	-
Fringe Benefits	8,564	8,564	-
Supplies	421	421	-
Travel	110	110	-
Telephone	218	218	-
Occupancy	1,487	1,487	-
CAC Administrative Costs	1,950	1,950	-
Total National Caregiver Support	35,864	35,864	-

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Grandparents as Parents, FY08 (Continued):			
Brookdale Foundation:			
Personnel	5,655	5,655	-
Fringe Benefits	2,187	2,187	-
Supplies	219	219	-
Travel - Volunteer Mileage	41	41	-
Printing	310	310	-
Other	577	577	-
Volunteer Expenses	110	110	-
Participant Transportation	120	120	-
CAC Administrative Costs	483	483	-
Total Brookdale Foundation	9,702	9,702	-
Total Grandparents as Parents, FY08	60,428	60,428	-
General Assistance, Stranded Traveler, FY07:			
Client Services	6,240	6,240	-
General Assistance, Stranded Traveler, FY08:			
Client Services	6,000	2,207	3,793
Governor's Direct Allocation, FY08:			
Personnel	9,234	9,234	-
Fringe Benefits	3,416	3,416	-
Contracted Services	11,427	11,427	-
CAC Administration Cost	923	923	-
Total Headstart/Daycare, FY08	25,000	25,000	-
Headstart/Daycare, FY08:			
Personnel	325,000	192,110	132,890
Fringe Benefits	110,500	75,846	34,654
Supplies	120,000	5,494	114,506
Other	244,967	126,298	118,669
Other Charges	-	4,931	(4,931)
Other Costs	-	349	(349)
CAC Administration Cost	25,000	21,177	3,823
Total Headstart/Daycare, FY08	825,467	426,205	399,262

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
HUD Project Succeed, FY08:			
Federal - Operations:			
Personnel	39,031	38,605	426
Fringe Benefits	8,254	14,201	(5,947)
Supplies	1,181	1,241	(60)
Travel	(368)	1,597	(1,965)
Communications	1,244	560	684
Telephone	2,210	978	1,232
Maintenance	1,200	-	1,200
Space Costs	1,716	-	1,716
Insurance	327	-	327
Total Federal - Operations	54,795	57,182	(2,387)
Federal - Direct Services:			
Transportation Support	(150)	-	(150)
Client Support Services	28,498	25,960	2,538
Total Federal - Direct Services	28,348	25,960	2,388
Local Cash:			
Personnel	14,354	-	14,354
Fringe Benefits	2,284	-	2,284
Audit Services	188	-	188
Other	(5)	9,545	(9,550)
Client Services	475	-	475
CAC Administrative Costs	5,606	4,227	1,379
Total Local Cash	22,902	13,772	9,130
In Kind:			
In Kind	18,262	-	18,262
Total HUD Project Succeed, FY08	124,307	96,914	27,393
HUD Project Succeed, FY09:			
Federal - Operations:			
Personnel	67,297	43,730	23,567
Fringe Benefits	19,180	16,069	3,111
Supplies	1,500	1,437	63
Travel	720	1,577	(857)
Communications	1,450	130	1,320
Telephone	2,970	987	1,983
Maintenance	1,200	25	1,175
Space Costs	6,400	-	6,400
Insurance	500	-	500
Total Federal - Operations	101,217	63,955	37,262

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
HUD Project Succeed, FY09 (Continued):			
Federal - Direct Services:			
Client Support Services	37,833	5,072	32,761
Local Cash:			
Personnel	4,354	-	4,354
Fringe Benefits	1,284	-	1,284
Audit Services	300	154	146
Other	25	5,152	(5,127)
Client Services	475	-	475
CAC Administrative Costs	8,075	3,376	4,699
Total Local Cash	14,513	8,682	5,831
In Kind:			
In Kind	18,262	-	18,262
Total HUD Project Succeed, FY08	171,825	77,709	94,116
Headstart Program, FY07:			
Federal - PA25 (Early Head Start):			
Personnel	100,539	100,539	-
Fringe Benefits	36,993	36,993	-
Supplies	7,090	7,090	-
Other Costs	16,844	16,844	-
CAC Administrative Costs	12,310	12,310	-
Total Federal - PA25	173,776	173,776	-
Federal - PA26 (Early Head Start Training):			
Personnel	5,375	5,375	-
Fringe Benefits	1,884	1,884	-
CAC Administrative Costs	417	417	-
Total Federal - PA26	7,676	7,676	-
Federal - PA22:			
Personnel	1,452,341	1,428,506	23,835
Fringe Benefits	557,217	610,620	(53,403)
Supplies	129,195	86,798	42,397
Travel	20,000	-	20,000
Contracted Services	115,380	41,954	73,426
Equipment	35,000	-	35,000
Other Charges	5,544	-	5,544
Other Costs	394,534	379,460	15,074
CAC Administrative Costs	(33,699)	128,174	(161,873)
Total Federal - PA22	2,675,512	2,675,512	-

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Headstart Program, FY07 (Continued):			
Federal - PA20:			
Personnel	3,650	3,650	-
Fringe Benefits	2,684	2,685	(1)
Training & Technical Assistance	6,191	6,191	-
CDA	5,408	5,407	1
CAC Administrative Costs	605	605	-
Total Federal - PA20	18,538	18,538	-
Local Match - Cash:			
County Capital	188,508	188,508	-
Other Charges	1,254	142	1,112
CAC Administrative Costs	15,805	15,804	1
Total Local Match - Cash	205,567	204,454	1,113
Local Match - In Kind			
In Kind - Other	525,030	615,884	(90,854)
In Kind - Personnel	265,919	104,817	161,102
Total Local Match - In Kind	790,949	720,701	70,248
Total Headstart Program, FY07	3,872,018	3,800,657	71,361
Headstart Program, FY08:			
Federal - PA25 (Early Head Start):			
Personnel	220,826	120,190	100,636
Fringe Benefits	79,498	43,823	35,675
Supplies	10,000	-	10,000
Other Costs	17,884	-	17,884
CAC Administrative Costs	22,083	9,241	12,842
Total Federal - PA25	350,291	173,254	177,037
Federal - PA26 (Early Head Start Training):			
Training and Technical Assistance	8,326	-	8,326
Federal - PA22:			
Personnel	3,474,333	2,084,557	1,389,776
Fringe Benefits	1,250,759	820,360	430,399
Supplies	190,000	65,147	124,853
Travel	20,000	-	20,000
Contracted Services	150,000	78,227	71,773
Other Costs	959,887	575,293	384,594
CAC Administrative Costs	297,917	113,395	184,522
Total Federal - PA22	6,342,896	3,736,979	2,605,917

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Headstart Program, FY08 (Continued):			
Federal - PA20:			
Training & Technical Assistance	40,822	13,033	27,789
CDA	23,500	4,682	18,818
Total Federal - PA20	64,322	17,715	46,607
Local Match - Cash:			
County Capital	100,000	-	100,000
Other Charges	46,600	4,477	42,123
CAC Administrative Costs	49,168	49,168	-
Total Local Match - Cash	195,768	53,645	142,123
Local Match - In Kind:			
In Kind - Other	1,100,656	582,084	518,572
In Kind - Personnel	441,135	117,690	323,445
Total Local Match - In Kind	1,541,791	699,774	842,017
Total Headstart Program, FY08	8,503,394	4,681,367	3,822,027
Headstart USDA/DHS Program, FY07:			
Personnel	46,523	20,994	25,529
Fringe Benefits	19,445	13,257	6,188
Supplies	14,397	1,766	12,631
Other Charges	66,316	52,182	14,134
Other Costs	1,380	1,379	1
CAC Administrative Costs	8,258	2,402	5,856
Total Headstart USDA/DHS Program, FY07	156,319	91,980	64,339
Headstart USDA/DHS Program, FY08:			
Personnel	111,830	94,932	16,898
Fringe Benefits	40,261	38,008	2,253
Supplies	34,965	-	34,965
Other Charges	314,688	291,955	22,733
CAC Administrative Costs	11,183	7,850	3,333
Total Headstart USDA/DHS Program, FY08	512,927	432,745	80,182
HVAC Program, FY07:			
Contracted Services	91,488	91,488	-

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
HVAC Program, FY08:			
Contracted Services	128,470	128,470	-
Senior Citizen Information & Referral Service, FY08:			
OOA Contract Service:			
Personnel	12,964	12,964	-
Fringe Benefits	4,505	4,505	-
Total OOA Contract Service	17,469	17,469	-
Local Funds:			
Personnel	43,163	43,163	-
Fringe Benefits	15,723	15,723	-
Supplies	1,431	1,431	-
Travel	163	163	-
Communications	3,190	3,190	-
Postage & Shipping	716	716	-
Printing & Publications	551	551	-
Professional Fees	122	122	-
Equipment Maintenance	1,000	1,000	-
Other	827	827	-
CAC Administrative Costs	5,495	5,495	-
Total Local Funds	72,381	72,381	-
TNAIRS Contracted Services:			
Personnel	6,570	6,570	-
Fringe Benefits	734	734	-
CAC Administrative Costs	696	696	-
Total TNAIRS Contracted Services	8,000	8,000	-
Lion's Club:			
Program Supplies - Eyeglasses	9,242	4,050	5,192
Postage	100	100	-
Total Lion's Club	9,342	4,150	5,192
Local - In Kind:			
In Kind	4,900	4,900	-
Total Senior Citizen Information & Referral Service, FY08	112,092	106,900	5,192

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Mobile Meals Kitchen, FY08:			
Personnel	190,997	190,927	70
Fringe Benefits	69,300	69,176	124
Supplies	15,600	15,533	67
Supplies - Office	500	451	49
Supplies - Cleaning	5,000	4,882	118
Supplies - Packing	120,850	120,849	1
Supplies - Food	564,022	557,753	6,269
Second Harvest Food Supplies	33,282	33,283	(1)
Travel	500	46	454
Conferences & Meetings	200	-	200
Communications	2,800	2,800	-
Contracted Services	5,000	4,639	361
Professional Services	200	198	2
Equipment Repair	12,000	9,495	2,505
Building Maintenance	29,700	29,685	15
Utilities	67,400	67,368	32
Insurance - General Liability	500	-	500
Other	4,158	4,158	-
Debt Retirement	164,848	164,848	-
CAC Administration Cost	22,331	18,935	3,396
Total Mobile Meals Kitchen, FY08	1,309,188	1,295,026	14,162
Low Income Heating Energy Assistance Program, FY08:			
Program Support:			
Personnel	95,000	84,785	10,215
Fringe Benefits	37,000	28,988	8,012
Supplies	5,000	2,642	2,358
Travel	2,000	133	1,867
Communications	2,000	950	1,050
Postage, Printing & Publications	2,000	1,091	909
Professional Services	3,000	2,458	542
Equipment Rental & Maintenance	7,000	6,119	881
Training	2,000	488	1,512
Occupancy	12,000	8,882	3,118
Insurance	5,000	3,694	1,306
CAC Administration Cost	9,972	8,622	1,350
Total Program Support	181,972	148,852	33,120
Client Services - Heating Crisis:			
Client Services	243,088	243,088	-
Client Services - Heating Regular:			
Client Services	1,182,326	1,182,326	-

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Low Income Heating Energy Assistance Program, FY08 (Continued):			
Client Services - Heating Local:			
Client Services	63,338	63,338	-
Outreach:			
Supplies	1,665	1,665	-
Postage	4,139	4,139	-
Printing	4,254	4,254	-
Total Outreach	10,058	10,058	-
Supplemental Allocation - Cooling:			
Contracted Services	-	3,750	(3,750)
Client Services	73,451	69,700	3,751
Total Outreach	73,451	73,450	1
Supplemental Allocation:			
Client Services	45,564	45,564	-
Total Low Income Heating Energy Assistance Program, FY08	1,799,797	1,766,676	33,121
KUB Laterals Program, FY07:			
Program:			
Personnel	176	8,582	(8,406)
Fringe Benefits	56	3,200	(3,144)
Supplies	603	75	528
Travel	-	182	(182)
Communications	539	240	299
Contracted Services	101	-	101
Audit Services	317	-	317
Transportation	30	2,166	(2,136)
Computer Programming	13	-	13
Computers	-	835	(835)
Equipment & Tools	71	-	71
Training & Seminars	(1,100)	200	(1,300)
Rent	466	-	466
Other	658	-	658
CAC Administration Cost	1,817	1,472	345
Total Program	3,747	16,952	(13,205)
Lateral Loan Program:			
Contracted Services	1,977,030	1,450	1,975,580
Lateral Grant Program:			
Contracted Services	1,894,745	1,460	1,893,285
Total KUB Laterals Program, FY07	3,875,522	19,862	3,855,660

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SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
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For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
KUB Laterals Program, FY08:			
Program			
Personnel	90,000	85,746	4,254
Fringe Benefits	31,500	30,929	571
Supplies	2,500	2,181	319
Communications	2,500	1,914	586
Contracted Services	2,000	1,292	708
Audit Services	800	783	17
Transportation	4,770	3,136	1,634
Equipment & Tools	750	-	750
Equipment Rental and Maintenance	100	5	95
Rent	2,000	-	2,000
Other	2,500	2,297	203
CAC Administration Cost	9,000	7,805	1,195
Total Program	148,420	136,088	12,332
Lateral Loan Program:			
Contracted Services	2,000,000	16,410	1,983,590
Lateral Grant Program:			
Contracted Services	2,000,000	254,431	1,745,569
Total KUB Laterals Program, FY08	4,148,420	406,929	3,741,491
L T Ross Building, FY08:			
Operations:			
Personnel	206,007	206,007	-
Fringe Benefits	79,059	79,059	-
Supplies	22,640	22,640	-
Communications	4,018	4,018	-
Telephone	137	137	-
Contracted Services	21,006	21,006	-
Audit Services	533	533	-
Equipment	2,257	2,257	-
Maintenance	3,836	3,836	-
Utilities	145,147	145,147	-
Occupancy	2,610	2,610	-
Rent	11,500	11,500	-
Insurance	1,944	1,944	-
Other	1,655	1,655	-
Other Charges	1,816	1,816	-
CAC Administration Cost	20,027	20,027	-
Total Operations	524,192	524,192	-

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
L T Ross Building, FY08 (Continued):			
Improvements:			
Other Charges	44,989	31,669	13,320
Contracted Services	75,000	88,320	(13,320)
Total Operations	119,989	119,989	-
Total L T Ross Building, FY08	644,181	644,181	-
Project Live, FY08:			
Local Funds:			
Personnel	115,419	96,197	19,222
Fringe Benefits	34,712	29,316	5,396
Supplies	1,875	2,479	(604)
Travel	13,171	11,517	1,654
Communications	5,142	4,957	185
Postage & Shipping	650	518	132
Printing	1,300	1,234	66
Contracted Services	9,500	25,443	(15,943)
Audit Services	350	450	(100)
Protective Services	125	81	44
Occupancy	13,575	14,970	(1,395)
Insurance - General Liability	375	675	(300)
Volunteer Insurance	1,080	1,332	(252)
Other	125	1,690	(1,565)
Client Support Services - Special Needs	2,000	5,207	(3,207)
Memberships	65	99	(34)
Registrations	110	-	110
CAC Administration Cost	9,942	9,244	698
Total Local Funds	209,516	205,409	4,107
Sunrise Home Repair Project:			
Home Maintenance Supplies	13,000	6,285	6,715
Professional Services	2,000	4,950	(2,950)
Total Sunrise Home Repair Project	15,000	11,235	3,765
Mount Rest Home Foundation:			
Supplies	100	745	(645)
Travel - Volunteers	1,000	-	1,000
Total Mount Rest Home Foundation	1,100	745	355
Weiss Foundation:			
Travel - Volunteers	1,000	275	725
Client Services	2,500	2,737	(237)
Total Weiss Foundation	3,500	3,012	488
Alcoa Foundation Grant:			
Client Services	3,000	2,221	779

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Project Live, FY08 (Continued):			
National Family Caregiver Support:			
Personnel	25,145	24,126	1,019
Fringe Benefits	8,046	8,046	-
Travel	50	50	-
Contracted Services	1,281	1,976	(695)
CAC Administration Cost	3,519	3,843	(324)
Total National Family Caregiver Support	38,041	38,041	-
Lawler Wood:			
Personnel	28,607	24,839	3,768
Fringe Benefits	7,554	9,601	(2,047)
Supplies	200	1	199
Travel	100	-	100
Communications	200	-	200
Other	34	-	34
CAC Administration Cost	3,305	2,597	708
Total Lawler Wood	40,000	37,038	2,962
Total Project Live, FY08	310,157	297,701	12,456
Affordable Medicine Program, FY08:			
Federal Funds - IIID:			
Personnel	6,849	6,415	434
Fringe Benefits	2,192	2,492	(300)
CAC Administration Cost	959	1,093	(134)
Total Federal Funds - IIID	10,000	10,000	-
Local Funds:			
Personnel	25,481	25,481	-
Fringe Benefits	10,314	10,314	-
Supplies & Printing	946	946	-
Travel	404	404	-
Communications	327	327	-
Postage & Shipping	574	574	-
Occupancy	2,235	2,235	-
Other	222	222	-
CAC Administration Cost	2,037	2,037	-
Total Local Funds	42,540	42,540	-
Total Affordable Medicine Program, FY08	52,540	52,540	-

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
North Neighborhood Center, FY08:			
County CDBG:			
Personnel	16,412	16,412	-
Fringe Benefits	6,050	6,050	-
Supplies	50	-	50
Travel	2,335	2,335	-
Communications	2,725	2,722	3
Postage, Printing and Publications	140	-	140
Telephone	1,045	543	502
Copying/Duplicating	2,000	291	1,709
Maintenance	900	872	28
Total County CDBG	31,657	29,225	2,432
Audit:			
Audit Services	75	26	49
Insurance	-	39	(39)
Total Audit	75	65	10
Local Funds:			
CAC Administration Cost	1,848	1,576	272
Total North Neighborhood Center, FY08	33,580	30,866	2,714
Nutrition Program, FY08:			
Green Thumb:			
Supplies	8,448	8,448	-
Emergency Food Helpers:			
Other	5,162	-	5,162
Hike Against Hunger:			
Other	16,000	11,708	4,292
Food Policy Council:			
Other	870	869	1
Total Nutrition Program, FY08	30,480	21,025	9,455

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Office on Aging, FY08:			
Federal - Direct:			
Personnel	85,396	85,725	(329)
Fringe Benefits	27,326	31,584	(4,258)
Supplies	1,020	1,140	(120)
Travel	630	687	(57)
Conferences & Meetings	300	460	(160)
Telephone	420	218	202
Postage & Shipping	3,000	2,945	55
Printing & Publications	10,000	10,071	(71)
Professional Fees	525	1,473	(948)
Occupancy	1,620	744	876
Insurance - General Liability	475	499	(24)
Other	577	317	260
In-Kind - Support Services	33,265	-	33,265
CAC Administration Cost	11,955	8,409	3,546
Council on Aging	473	473	-
Senior Citizens Information & Referral	17,469	17,469	-
Senior Citizens Home Assistance Service	49,844	43,569	6,275
Catholic Services	8,724	8,724	-
Legal Aid of East Tennessee	24,800	24,800	-
Office on Aging Transportation	19,648	21,469	(1,821)
O'Connor Transportation	15,225	15,225	-
O'Connor Daily Living Center	10,000	10,000	-
Total Federal - Direct	322,692	286,001	36,691
Federal - Project Live III:			
Personnel	32,395	30,594	1,801
Fringe Benefits	12,150	11,516	634
Assessment	2,000	2,000	-
CAC Administration Cost	2,711	2,556	155
Total Federal - Project Live III	49,256	46,666	2,590
Local - Program Income:			
Office on Aging Transportation	4,500	2,462	2,038
O'Connor Transportation	1,500	570	930
Total Local - Program Income	6,000	3,032	2,968
Total Office on Aging, FY08	377,948	335,699	42,249

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
O'Connor Senior Center, FY08:			
State:			
Personnel	47,334	47,406	(72)
Fringe Benefits	15,147	17,432	(2,285)
CAC Administration Cost	6,627	4,270	2,357
Total State	69,108	69,108	-
City:			
Personnel	74,234	74,469	(235)
Fringe Benefits	23,755	28,251	(4,496)
Supplies	6,000	8,359	(2,359)
Travel	1,060	554	506
Conferences & Meetings	1,500	10	1,490
Communications	4,956	3,228	1,728
Postage & Shipping	1,750	531	1,219
Printing	246	530	(284)
Contracted Services	7,972	9,510	(1,538)
Audit Services	575	513	62
Equipment Rental & Maintenance	4,600	1,957	2,643
Insurance - General Liability	700	770	(70)
Other	260	2,882	(2,622)
CAC Administration Cost	10,392	6,436	3,956
Total City	138,000	138,000	-
Local - Health Services:			
Personnel	35,183	35,183	-
Fringe Benefits	12,981	12,981	-
Supplies	535	535	-
Contracted Services	6,105	6,105	-
Training	79	79	-
CAC Administration Cost	3,463	3,463	-
Total Local - Health Services	58,346	58,346	-
Local - Other Projects:			
Personnel	30,174	30,174	-
Fringe Benefits	10,006	10,006	-
Supplies	1,478	1,478	-
Professional Services	807	807	-
Equipment Rental and Maintenance	745	745	-
Building Maintenance	3,090	3,090	-
Other	593	24	569
Volunteer Special Needs	2,424	2,424	-
CAC Administration Cost	4,439	4,439	-
Total Local - Other Projects	53,756	53,187	569

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
O'Connor Senior Center, FY08 (Continued):			
Local - Dine-A-Mite Diner:			
Personnel	31,220	31,220	-
Fringe Benefits	12,002	12,002	-
Supplies	5,332	5,332	-
Supplies - Food	18,255	18,255	-
Contracted Services	1,389	1,389	-
CAC Administrative Cost	3,177	3,177	-
Total Local - Dine-A-Mite Diner	71,375	71,375	-
Computer Program:			
Professional Services	19,000	275	18,725
Supplies	1,000	-	1,000
Total Computer Program	20,000	275	19,725
Daily Living Center			
Personnel	46,950	46,950	-
Fringe Benefits	18,123	18,123	-
Supplies	1,291	1,291	-
Supplies - Food	17,287	17,287	-
Travel	376	376	-
Communications	1,319	1,319	-
Printing	490	490	-
Contracted Services	662	662	-
Training & Seminars	30	30	-
Occupancy	396	396	-
Participant Transportation	35,446	35,446	-
In-Kind Match - Space Costs	12,072	12,072	-
CAC Administrative Cost	4,608	4,608	-
Total Daily Living Center	139,050	139,050	-
O'Connor Advisory Board:			
Supplies	3,426	3,426	-
Contracted Services	930	930	-
Other	177	177	-
Total O'Connor Advisory Board	4,533	4,533	-
Total O'Connor Senior Center, FY08	554,168	533,874	20,294

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Reach, FY08:			
Federal - Operations:			
Personnel	30,002	37,494	(7,492)
Fringe Benefits	7,174	8,720	(1,546)
Supplies	743	1,134	(391)
Travel - Mileage	2,494	2,302	192
Communications	3,841	535	3,306
Training - Staff	1,000	-	1,000
Space Costs	4,204	-	4,204
Insurance	205	-	205
Direct Services	5,193	4,671	522
Total Federal - Operations	54,856	54,856	-
Local Cash:			
Personnel	7,218	7,218	-
Fringe Benefits	7,885	7,885	-
Other	5,474	5,474	-
CAC Administrative Cost	5,071	5,071	-
Total Local Cash	25,648	25,648	-
In Kind:			
In Kind	26,145	-	26,145
Total Reach, FY08	106,649	80,504	26,145
Reach, FY09:			
Federal - Operations:			
Personnel	61,022	27,048	33,974
Fringe Benefits	17,391	9,825	7,566
Supplies	1,000	222	778
Travel - Mileage	4,000	2,345	1,655
Communications	4,500	724	3,776
Training - Staff	1,000	-	1,000
Space Costs	5,267	-	5,267
Insurance	400	-	400
Direct Services	10,000	4,272	5,728
Total Federal - Operations	104,580	44,436	60,144

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Reach, FY09 (Continued):			
Local Cash:			
Personnel	9,166	-	9,166
Fringe Benefits	2,703	-	2,703
Audit Services	275	130	145
Other	175	1,656	(1,481)
CAC Administrative Cost	8,422	2,129	6,293
Total Local Cash	20,741	3,915	16,826
In Kind:			
In Kind	26,145	-	26,145
Total Reach, FY09	151,466	48,351	103,115
One Call Club for Seniors, FY08:			
Robert Wood Johnson:			
Personnel	55,171	42,173	12,998
Fringe Benefits	18,206	16,085	2,121
Supplies	410	870	(460)
Supplies - Computer/Data Processing	2,500	164	2,336
Program Supplies	2,550	452	2,098
Travel - Staff	1,008	7	1,001
Travel - Out of Area Staff	2,720	1,572	1,148
Telephone	1,200	246	954
Postage	1,500	442	1,058
Copying/Duplicating	2,400	156	2,244
Printing and Publications	300	1,106	(806)
Survey Expenses	1,900	1,095	805
Contracted Services	1,080	-	1,080
Professional Services	1,250	1,078	172
Audit Services	200	-	200
Evaluation	9,218	7,537	1,681
Equipment	3,560	3,560	-
Training	300	-	300
Occupancy	1,800	1,487	313
Insurance	200	-	200
Assessment	125	-	125
CAC Administrative Cost	2,480	2,480	-
Total Robert Wood Johnson	110,078	80,510	29,568

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
One Call Club for Seniors, FY08 (Continued):			
Local Funds:			
Personnel	56,890	29,025	27,865
Fringe Benefits	12,834	10,635	2,199
Supplies	410	870	(460)
Supplies - Computer/Data Processing	2,500	163	2,337
Program Supplies	2,550	452	2,098
Travel - Staff	1,008	7	1,001
Travel - Out of Area Staff	2,720	1,572	1,148
Telephone	1,200	246	954
Postage	1,500	442	1,058
Copying/Duplicating	2,400	156	2,244
Printing and Publications	300	2,202	(1,902)
Survey Expenses	1,900	-	1,900
Contracted Services	1,080	210	870
Professional Services	1,250	1,078	172
Audit Services	200	-	200
Transportation	8,902	-	8,902
Evaluation	9,218	7,537	1,681
Equipment	640	1,834	(1,194)
Training	300	-	300
Occupancy	1,800	1,488	312
Insurance	200	-	200
Other	2,920	-	2,920
Assessment	125	-	125
CAC Administrative Cost	6,133	3,260	2,873
Aging Support Allocation	-	21,272	(21,272)
Total Local Funds	118,980	82,449	36,531
Local - Cash Receipts:			
Contracted Services	5,000	-	5,000
Total One Call Club for Seniors, FY08	234,058	162,959	71,099

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Ross Learning Center, FY08:			
Personnel	251,286	251,286	-
Fringe Benefits	88,342	88,342	-
Participant Fringe Benefits	304	304	-
Supplies	23,242	23,242	-
Travel	8,815	8,815	-
Communication	2,468	2,468	-
Copying/Duplicating	1,707	1,707	-
Professional Services	1,092	1,092	-
Maintenance	8,484	8,484	-
Space Costs	42,504	42,504	-
Insurance	1,230	1,230	-
Insurance - General Liability	37	37	-
Other	13,840	3,619	10,221
Other Costs	240	240	-
Participant Transportation	120	120	-
CAC Administrative Cost	23,129	23,129	-
Total Ross Learning Center, FY08	466,840	456,619	10,221
Retired Senior Volunteer Program, FY08:			
Federal - Volunteer Support:			
Personnel	36,818	35,451	1,367
Fringe Benefits	11,126	13,034	(1,908)
Supplies	696	1,910	(1,214)
Travel	2,563	1,771	792
Telephone	540	218	322
Postage	720	159	561
Printing	180	46	134
Contracted Services	75	91	(16)
Occupancy	1,230	2,233	(1,003)
Insurance	235	137	98
CAC Administrative Cost	4,175	3,308	867
Total Federal - Volunteer Support	58,358	58,358	-
Federal - Volunteer Expense:			
Participant Fringe Benefits	2,335	2,335	-
Recognition	87	87	-
Total Federal - Volunteer Expense	2,422	2,422	-

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Retired Senior Volunteer Program, FY08 (Continued):			
Local - Volunteer Support Cash:			
Personnel	3,425	1,487	1,938
Fringe Benefits	1,096	452	644
Supplies	300	340	(40)
Travel	430	-	430
Professional Services	630	631	(1)
Other	115	115	-
CAC Administrative Cost	510	308	202
Total Local - Volunteer Support Cash	6,506	3,333	3,173
Local - Volunteer Support In Kind:			
In Kind	9,820	6,372	3,448
Local - Volunteer Expense Cash:			
Travel - Volunteers	3,950	2,341	1,609
Volunteer Insurance	500	-	500
Other - Clearinghouse	349	-	349
Recognition	-	1,941	(1,941)
Career Closet	5,000	-	5,000
Total Local - Volunteer Expense Cash	9,799	4,282	5,517
Local - Volunteer Expense In Kind:			
In Kind	17,600	17,600	-
Total Retired Senior Volunteer Program, FY08	104,505	92,367	12,138
Senior Companion Program, FY08:			
Federal - Volunteer Support Expense:			
Personnel	58,821	53,123	5,698
Fringe Benefits	17,299	19,737	(2,438)
Supplies	720	2,715	(1,995)
Travel	3,937	5,252	(1,315)
Telephone	1,200	631	569
Postage	1,200	870	330
Printing	600	511	89
Contracted Services	436	3,171	(2,735)
Occupancy	5,304	6,222	(918)
Insurance	617	798	(181)
CAC Administrative Cost	7,763	4,866	2,897
Total Federal - Volunteer Support Expense	97,897	97,896	1

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Senior Companion Program, FY08 (Continued):			
Federal - Volunteer Expense:			
Personnel - Volunteer Stipends	193,620	193,620	-
Participant Fringe Benefits	16,621	16,621	-
Recognition	473	473	-
Participant Transportation	12,923	12,923	-
Total Federal - Volunteer Expense	223,637	223,637	-
Local - Volunteer Support Expense - In Kind:			
In Kind	15,359	9,787	5,572
Local - Volunteer Expense Cash:			
Personnel - Volunteer Stipends	24,273	24,273	-
Participant Fringe Benefits	4,981	-	4,981
Participant Transportation	44,093	44,093	-
Total Local - Volunteer Expense Cash	73,347	68,366	4,981
Local - Volunteer Expense - In-Kind:			
In-Kind Other	22,400	22,400	-
Local - Volunteer Support Cash:			
Personnel	3,489	3,489	-
Fringe Benefits	1,058	1,058	-
Travel	849	-	849
Other	3,035	3,035	-
CAC Administrative Cost	728	728	-
Total Local - Volunteer Support Cash	9,159	8,310	849
Total Senior Companion Program, FY08	441,799	430,396	11,403
Senior Employment and Training, FY08:			
Program:			
Personnel	15,705	15,705	-
Fringe Benefits	5,525	5,525	-
Supplies & Printing	75	75	-
Travel	24	24	-
Communications	145	145	-
Occupancy	744	744	-
Other	468	468	-
CAC Administrative Cost	1,830	1,830	-
Total Senior Employment and Training, FY08	24,516	24,516	-

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Summer Feeding Program, FY07:			
Program:			
Personnel	9,717	6,489	3,228
Fringe Benefits	2,299	2,257	42
Supplies	1,644	3	1,641
Telephone	570	18	552
Postage	125	2	123
Audit Services	32	-	32
Transportation	2,353	379	1,974
Space Costs	830	370	460
Insurance	38	-	38
CAC Administrative Cost	1,532	1,120	412
Total Program	19,140	10,638	8,502
Operating Costs:			
Personnel	7,145	3,121	4,024
Fringe Benefits	766	723	43
Supplies - Food	267,096	94,150	172,946
Contracted Services	(104,167)	15,063	(119,230)
Other Charges	276	100	176
CAC Administrative Cost	890	533	357
Total Operating Costs	172,006	113,690	58,316
Total Summer Feeding Program, FY07	191,146	124,328	66,818
Summer Feeding Program, FY08:			
Program:			
Personnel	19,803	8,588	11,215
Fringe Benefits	5,575	1,903	3,672
Supplies	400	417	(17)
Telephone	60	17	43
Postage	30	4	26
Audit Services	350	290	60
Transportation	3,326	798	2,528
Space Costs	750	369	381
Insurance	1,300	1,210	90
CAC Administrative Cost	2,376	565	1,811
Total Program	33,970	14,161	19,809
Operating Costs:			
Personnel	9,180	3,553	5,627
Fringe Benefits	2,461	488	1,973
Supplies - Food	339,331	159,878	179,453
Contracted Services	33,644	18,560	15,084
Vehicle Operations	600	-	600
Other Charges	1,342	264	1,078
CAC Administrative Cost	1,102	234	868
Total Operating Costs	387,660	182,977	204,683
Total Summer Feeding Program, FY08	421,630	197,138	224,492

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Senior Nutrition Program, FY08:			
Federal - IIIC Congregate:			
Personnel	113,165	113,165	-
Fringe Benefits	29,710	29,710	-
Supplies	2,853	2,853	-
Travel	4,695	4,695	-
Telephone	772	772	-
Postage & Shipping	369	369	-
Printing & Publications	723	723	-
Professional Fees	848	848	-
Grants & Awards	168,967	168,967	-
Grants & Awards - USDA	60,473	60,473	-
Grants & Awards - Program Income	9,215	9,215	-
Occupancy	3,877	3,877	-
Insurance	1,770	1,770	-
Other	1,008	1,008	-
In-Kind - Personnel	33,555	33,555	-
CAC Administrative Costs	11,249	11,249	-
Total Federal - IIIC Congregate	443,249	443,249	-
Federal - IIIC Home Delivered:			
Personnel	153,635	153,635	-
Fringe Benefits	44,232	44,232	-
Supplies	1,645	1,645	-
Travel	69,725	69,725	-
Conferences and Meetings	10	10	-
Telephone	772	772	-
Postage & Shipping	394	394	-
Printing & Publications	7,674	7,674	-
Professional Fees	1,297	1,297	-
Grants & Awards	859,695	859,695	-
Grants & Awards - USDA	90,709	90,709	-
Grants & Awards - Program Income	76,436	76,436	-
Occupancy	3,877	3,877	-
Insurance	5,746	5,746	-
Other	943	943	-
CAC Administrative Costs	15,173	15,173	-
Total Federal - IIIC Home Delivered	1,331,963	1,331,963	-
Federal - IIIC Transportation:			
Participant Transportation	26,208	26,208	-
Contract Services - MAMS:			
Contracted Services	21,020	21,020	-
Local - City/County:			
Local Other	6,342	6,342	-
Total Senior Nutrition Program, FY08	1,828,782	1,828,782	-

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Snack Program, FY07:			
State Funds:			
Contracted Services	38,092	7,177	30,915
Local Funds:			
Personnel	558	557	1
Fringe Benefits	196	196	-
Supplies	97	96	1
Communications	143	7	136
Other Charges	92	92	-
CAC Administrative Costs	69	68	1
Total Local Funds	1,155	1,016	139
Total Snack Program, FY07	39,247	8,193	31,054
Snack Program, FY08:			
State Funds:			
Contracted Services	62,900	30,958	31,942
Local Funds:			
Personnel	5,580	3,252	2,328
Fringe Benefits	1,897	1,214	683
Supplies	500	79	421
Communications	200	70	130
Other Charges	265	623	(358)
CAC Administrative Costs	558	294	264
Total Local Funds	9,000	5,532	3,468
Total Snack Program, FY08	71,900	36,490	35,410
Special Community Services Project, FY08:			
Community Leadership:			
Supplies	1,878	2,717	(839)
Travel	108	108	-
Communications	244	244	-
Telephone	60	56	4
Contracted Services	1,860	1,860	-
Total Community Leadership	4,150	4,985	(835)

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Special Community Services Project, FY08 (Continued):			
Program Support:			
Personnel	84,500	73,859	10,641
Fringe Benefits	28,730	27,333	1,397
Supplies	2,000	1,121	879
Travel	1,000	1,091	(91)
Communications	1,000	544	456
Telephone	300	241	59
Professional Services	1,500	589	911
Audit Services	1,000	-	1,000
Capital	50,000	41,841	8,159
Maintenance	15,000	9,703	5,297
Training	400	-	400
Occupancy	5,000	2,733	2,267
Insurance	3,000	2,372	628
Other	227,955	956	226,999
Other - Recycling	500	-	500
Client Services	25	12	13
CAC Administrative Costs	10,140	7,383	2,757
L T Ross Spec Acct	2,000	-	2,000
Total Program Support	434,050	169,778	264,272
Safety Partners Grant:			
Other	2,000	2,000	-
Summer Adult Meals:			
Contracted Services - Provided Meals	4,590	3,340	1,250
Total Special Community Services Project, FY08	444,790	180,103	264,687
East Tennessee Development District, FY08:			
Service Costs:			
Personnel	2,000	645	1,355
Fringe Benefits	380	194	186
Building Supplies	120	-	120
Contracted Services	10,943	9,225	1,718
Total Service Costs	13,443	10,064	3,379
Local Costs:			
CAC Administrative Costs	980	45	935
Total East Tennessee Development District, FY08	14,423	10,109	4,314

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Training Enterprise, FY08:			
CDF Training:			
Supplies	-	(86)	86
Travel	5,574	5,574	-
Copying/Duplicating	305	305	-
Professional Services	1,221	1,221	-
Space Costs	2,599	2,599	-
Other	8,576	8,662	(86)
WIA Administration Allocation	28,715	28,715	-
Total CDF Training	46,990	46,990	-
Regional Network Training:			
Supplies	20	20	-
Other	9,464	-	9,464
Total Regional Network Training	9,484	20	9,464
Total Training Enterprise, FY08	56,474	47,010	9,464
Transportation - Job Access, FY08:			
Operations	420,078	420,078	-
Transportation, FY08:			
Personnel	1,347,670	1,347,670	-
Fringe Benefits	489,941	489,941	-
Supplies	5,535	5,535	-
Vehicle Driver Supplies	627,763	627,763	-
Travel - Staff	7,144	7,144	-
Communications	5,888	5,888	-
Telephone	233	233	-
Printing	494	494	-
Contracted Services	55,186	55,186	-
Vehicles	270,052	270,052	-
Maintenance & Repair - County Garage	215,341	215,341	-
Safety & Training	1,829	1,829	-
Space Costs	336	336	-
Vehicle Insurance	96,420	96,420	-
Other	6,200	6,200	-
CAC Administrative Costs	133,197	133,197	-
Total Transportation, FY08	3,263,229	3,263,229	-

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Utility Assistance Project, FY08:			
KUB Project Help:			
Client Support Services	148,777	146,030	2,747
Community Contributions:			
Client Support Services	10,360	7,096	3,264
Total Utility Assistance Project, FY08	159,137	153,126	6,011
Undesignated Fund, FY08:			
Other	1,076	1,076	-
WIA Administration Allocation	47,615	47,615	-
Direct Program Allocation	18,747	18,747	-
Total Undesignated Fund, FY08	67,438	67,438	-
United Way - Katrina Assistance, FY07:			
United Way Funds:			
Personnel	36,408	30,967	5,441
Fringe Benefits	15,000	11,353	3,647
Travel	2,898	2,869	29
Telephone	1,000	901	99
Professional Services	8,451	8,451	-
Total Client Support	63,757	54,541	9,216
Local Cash:			
Supplies	500	118	382
Telephone	150	-	150
Postage	50	-	50
Copying/Duplicating	200	-	200
Computer Repair	1,200	571	629
Space Costs	1,200	502	698
CAC Administrative Costs	7,328	3,049	4,279
Total Local Cash	10,628	4,240	6,388
Total United Way - Katrina Assistance, FY08	74,385	58,781	15,604

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Weatherization Assistance Program, FY08:			
DOE Administration:			
Personnel	47,636	45,607	2,029
Fringe Benefits	18,576	18,991	(415)
Supplies	1,000	524	476
Travel	4,000	2,949	1,051
Communications	500	889	(389)
Postage	500	1,555	(1,055)
Printing	500	-	500
Publications	500	-	500
Equipment Rental & Maintenance	10,000	9,902	98
Occupancy	8,586	7,678	908
CAC Administrative Costs	5,464	4,388	1,076
Total DOE Administration	97,262	92,483	4,779
DOE Training & Technical Assistance:			
Supplies	-	(288)	288
Training	9,698	9,663	35
Client Services	-	288	(288)
Total DOE Training & Technical Assistance	9,698	9,663	35
DOE Direct Services			
Client Services	100,300	100,203	97
DOE Health & Safety:			
Client Services	12,000	11,549	451
DOE Liability Insurance:			
Insurance	3,500	3,191	309
DOE Financial Audit:			
Audit Services	500	400	100
LIHEAP Administration:			
Personnel	7,765	7,765	-
Fringe Benefits	1,030	1,030	-
CAC Administrative Costs	777	777	-
Total LIHEAP Administration	9,572	9,572	-
LIHEAP Direct Support:			
Client Services	130,262	130,205	57
Total Weatherization Assistance Program, FY08	363,094	357,266	5,828

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONDUCT AND ADMINISTRATION FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
World Changers, FY08:			
Program Support:			
Personnel	3,425	361	3,064
Fringe Benefits	1,165	97	1,068
Other	410	23	387
Total Program Support	5,000	481	4,519
Service Costs:			
Materials	40,000	40,133	(133)
Other	10,000	3,416	6,584
Total Service Costs	50,000	43,549	6,451
Total World Changers, FY08	55,001	44,026	10,970
TOTAL CONDUCT & ADMINISTRATION FUND	**43,730,129**	**29,754,982**	**13,975,142**

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF REVENUE - BUDGET AND ACTUAL
CONSORTIUM FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Disability Employment Grants, extended FY09	131,136	105,126	(26,010)
WIA Dislocated Worker, FY07 & FY07-2, 6/08	218,366	218,366	-
WIA Dislocated Worker, FY08 & FY08-2, 6/09	880,869	414,680	(466,189)
WIA Career Readiness, FY08, 9/30/08	59,400	57,112	(2,288)
WIA Administration, FY07 & FY07-2, 6/08	39,894	39,894	-
WIA Adult, FY07 & FY07-2, 6/08	400,554	400,554	-
WIA Adult, FY08 & FY08-2, 6/08	853,816	853,816	-
WIA Youth, FY07	257,018	257,018	-
WIA Youth, FY08, 6/09	779,853	475,700	(304,153)
WIA Youth, FY09, 6/2010	689,958	-	(689,958)
WIA Incentive, FY08, 6/08	22,596	22,596	-
TOTAL CONSORTIUM FUND	**$ 4,333,460**	**$ 2,844,862**	**$ (1,488,598)**

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONSORTIUM FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
Disability Employment Grants, extended FY09:			
Disability Employment Coordinator:			
Personnel	67,150	56,463	10,687
Fringe Benefits	25,658	20,657	5,001
Supplies	346	346	-
Travel	10,090	6,220	3,870
Communications	1,091	167	924
Copying/Duplicating	688	217	471
Maintenance	208	208	-
Space Costs	898	474	424
Other	4,823	190	4,633
Participant Training Tuition	3,515	3,515	-
CAC Administrative Costs	5,678	5,678	-
WIA Administration Allocation	1,346	1,346	-
Direct Program Allocation	7,815	7,815	-
Total Disability Employment Coordinator	129,306	103,296	26,010
Disability Employment Navigator:			
Travel	1,396	1,396	-
Copying/Duplicating	33	33	-
Other	401	401	-
Total Disability Employment Navigator	1,830	1,830	-
Total Disability Employment Grants, extended FY09	131,136	105,126	26,010
WIA Dislocated Worker, FY07 & FY07-2, 6/08:			
WIA Dislocated Worker (#2):			
Participant Training Tuition	185,075	185,075	-
Participant Training Supplies	1,188	1,188	-
Career Center Allocation	32,103	32,103	-
Total WIA Dislocated Worker, FY07 & FY07-2, 6/08	218,366	218,366	-

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONSORTIUM FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
WIA Dislocated Worker, FY08 & FY08-2, 6/09:			
WIA Dislocated Worker (#1):			
Participant Training Supplies	49,513	49,513	-
WIA Adult/Dislocated Worker Funded	115,523	-	115,523
WIA Administration Allocation	25,671	1,661	24,010
Career Center Allocation	66,010	66,010	-
Total WIA Dislocated Worker (#1)	256,717	117,184	139,533
WIA Dislocated Worker (#2):			
Participant Transportation	25,000	24,854	146
Participant Training Tuition	75,399	12,486	62,913
Participant Training Supplies	2,460	2,460	-
WIA Adult/Dislocated Worker Funded	281,036	41,802	239,234
WIA Administration Allocation	63,689	58,979	4,710
Career Center Allocation	136,568	136,568	-
Direct Program Allocation	40,000	20,347	19,653
Total WIA Dislocated Worker (#2)	624,152	297,496	326,656
Total WIA Dislocated Worker, FY08 & FY08-2, 6/09	880,869	414,680	466,189
WIA Career Readiness, FY08, 9/30/08:			
Program Expenses:			
Supplies	10,000	10,000	-
Travel	552	552	-
Professional Services	1,600	1,600	-
Other	41,848	39,740	2,108
WIA Administration Allocation	5,400	5,220	180
Total WIA Career Readiness, FY08, 9/30/08	59,400	57,112	2,288
WIA Administration, FY07 & FY07-2, 6/08:			
WIA Administration Grant (#2):			
WIA Administration Allocation	39,894	39,894	-
WIA Adult, FY07 & FY07-2, 6/08:			
WIA Adult (#2):			
Supplies	21	21	-
Communications	20	20	-
Participant Training Tuition	142,453	142,453	-
Participant Training Supplies	66,328	66,328	-
Career Center Allocation	191,761	191,761	-
Direct Program Allocation	(29)	(29)	-
Total WIA Adult, FY07 & FY07-2, 6/08	400,554	400,554	-

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONSORTIUM FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
WIA Adult, FY08 & FY08-2, 6/08:			
WIA Adult (#1):			
Participant Training Tuition	18,010	18,010	-
Participant Training Supplies	23,371	23,371	-
Out-of-School Activities	95	95	-
WIA Administration Allocation	15,256	15,256	-
Career Center Allocation	95,834	95,834	-
Total WIA Adult (#1)	152,566	152,566	-
WIA Adult (#2):			
Participant Transportation	45,283	45,283	-
Participant Training Tuition	307,604	307,604	-
Participant Training Supplies	135,453	135,453	-
Out-of-School Activities	855	855	-
WIA Administration Allocation	71,372	71,372	-
Career Center Allocation	140,618	140,618	-
Direct Program Allocation	65	65	-
Total WIA Adult (#2)	701,250	701,250	-
Total WIA Adult, FY08 & FY08-2, 6/08	853,816	853,816	-
WIA Youth, FY07, 6/08:			
WIA Out-of-School Youth (#1):			
Personnel	8,495	8,495	-
Fringe Benefits	3,128	3,128	-
Communications	284	284	-
Copying/Duplicating	252	252	-
Other	11	11	-
Participant Training Tuition	35	35	-
In-School Activities	3,012	3,012	-
Out-of-School Activities	11,690	11,690	-
Career Center Allocation	71,431	71,431	-
Direct Program Allocation	112,365	112,365	-
Total WIA Out-of-School Youth (#1)	210,703	210,703	-
WIA In-School Youth (#1):			
Personnel	1,805	1,805	-
Summer Youth Wages	8,626	8,626	-
Fringe Benefits	220	220	-
Travel	218	218	-
Communications	1,125	1,125	-
In-School Activities	13,883	13,883	-
Out-of-School Activities	4,158	4,158	-
Summer Youth Activities	16,280	16,280	-
Total WIA In-School Youth (#1)	46,315	46,315	-
Total WIA Youth, FY07, 6/08	257,018	257,018	-

KNOXVILLE - KNOX COUNTY COMMUNITY ACTION COMMITTEE

SCHEDULE OF EXPENDITURES - BUDGET AND ACTUAL
CONSORTIUM FUND
For The Year Ended June 30, 2008

	FINAL BUDGET	ACTUAL	VARIANCE FAVORABLE (UNFAVORABLE)
WIA Youth, FY08, 6/09:			
WIA Out-of-School Youth (#1):			
Supplies	131	131	-
Travel	59	59	
Communications	73	73	-
Copying/Duplicating	49	49	-
Participant Training Tuition	1,993	1,993	-
Participant Training Supplies	234	234	-
In-School Activities	1,708	1,708	-
Out-of-School Activities	208,242	68,406	139,836
WIA Administration Allocation	38,992	38,992	-
Direct Program Allocation	136,599	136,599	-
Total WIA Out-of-School Youth (#1)	388,080	248,244	139,836
WIA In-School Youth (#1):			
Personnel	2,454	2,454	-
Fringe Benefits	212	212	-
Travel	281	281	-
Communications	145	145	-
Copying/Duplicating	89	89	-
Space Costs	1,122	1,122	-
Participant Training Supplies	810	810	-
In-School Activities	178,620	14,303	164,317
Out-of-School Activities	38,858	38,858	-
Summer Youth Activities	27,996	27,996	-
WIA Administration Allocation	38,993	38,993	-
Direct Program Allocation	102,193	102,193	-
Total WIA In-School Youth (#1)	391,773	227,456	164,317
Total WIA Youth, FY08, 6/09	779,853	475,700	304,153
WIA Youth, FY09, 6/2010:			
WIA Out-of-School Youth (#1):			
Out-of-School Activities	372,578	-	372,578
WIA Administration Allocation	34,497	-	34,497
Total WIA Out-of-School Youth (#1)	407,075	-	407,075
WIA In-School Youth (#1):			
In-School Activities	248,385	-	248,385
WIA Administration Allocation	34,498	-	34,498
Total WIA In-School Youth (#1)	282,883	-	282,883
Total WIA Youth, FY09, 6/2010	689,958	-	689,958
WIA Incentive, FY08, 6/08:			
WIA Administration Allocation			
Other	1,500	1,500	-
Career Center Allocation	21,096	21,096	-
Total WIA Incentive, FY08, 6/08	22,596	22,596	-
TOTAL CONSORTIUM FUND	4,333,460	2,844,862	1,488,598

INTERNAL CONTROL AND COMPLIANCE SECTION

Pershing Yoakley & Associates

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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*

To the Board of Directors
Knoxville-Knox County Community Action Committee
Knox County, Tennessee

We have audited the accompanying financial statements of the governmental activities, each major fund and the aggregate remaining fund information of Knoxville-Knox County Community Action Committee, as of and for the year ended June 30, 2008, and have issued our report thereon dated March 25, 2009. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Knoxville-Knox County Community Action Committee'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 Knoxville-Knox County Community Action Committee's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Knoxville-Knox County Community Action Committee's internal control over financial reporting.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects Knoxville-Knox County Community Action Committee's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of Knoxville-Knox County Community Action Committee's financial statements that is more than inconsequential will not be prevented or detected by Knoxville-Knox County Community Action Committee's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by Knoxville-Knox County Community Action Committee's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Knoxville-Knox County Community Action Committee'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 one instance of noncompliance or other matters that is required to be reported under *Government Auditing Standards* and which is described in the accompanying schedule of findings and questioned costs as item 2008-01.

Knoxville-Knox County Community Action Committee's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit Knoxville-Knox County Community Action Committee's response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Board of Directors and management of Knoxville-Knox County Community Action Committee, the State of Tennessee Comptroller of the Treasury, 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.

Bushing Yankey & Associates, P.C.

Knoxville, Tennessee
March 25, 2009

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

To the Board of Directors
Knoxville-Knox County Community Action Committee
Knox County, Tennessee

Compliance

We have audited the compliance of Knoxville-Knox County Community Action Committee with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2008. Knoxville-Knox County Community Action Committee'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 Knoxville-Knox County Community Action Committee's management. Our responsibility is to express an opinion on Knoxville-Knox County Community Action Committee'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 Knoxville-Knox County Community Action Committee'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 Knoxville-Knox County Community Action Committee's compliance with those requirements.

In our opinion, Knoxville-Knox County Community Action Committee complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2008.

Internal Control Over Compliance

The management of Knoxville-Knox County Community Action Committee 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 Knoxville-Knox County Community Action Committee's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Knoxville-Knox County Community Action Committee's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

This report is intended solely for the information and use of the Board of Directors and management of Knoxville-Knox County Community Action Committee, the State of Tennessee Comptroller of the Treasury, 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.

Pushing Yoakley & Associates, P.C.

Knoxville, Tennessee
March 25, 2009

KNOXVILLE-KNOX COUNTY COMMUNITY ACTION COMMITTEE
Schedule of Findings and Questioned Costs
Year Ended June 30, 2008

Summary of Auditor's Results

1. The auditor's report expresses an unqualified opinion on the financial statements of the Knoxville-Knox County Community Action Committee.

2. No significant deficiencies relating to the audit of the financial statements are reported in the 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*.

3. One instance of noncompliance material to the financial statements of the Knoxville-Knox County Community Action Committee was disclosed during the audit (see Finding 2008-01).

4. No significant deficiencies relating to the audit of the major federal award programs are reported in the Independent Auditor's Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133.

5. The auditor's report on compliance for the major federal award programs for the Knoxville-Knox County Community Action Committee expresses an unqualified opinion on all major federal programs.

6. No audit findings relative to the major federal award programs for the Knoxville-Knox County Community Action Committee are reported in this Schedule.

7. The programs tested as major programs included:

Name	*CFDA #*
Community Services Block Grant	93.569
LIHEAP	93.568
HHS - Senior Nutrition	93.045
Workforce Investment Act	17.250
HHS - Headstart	93.600

8. The threshold for distinguishing Types A and B programs was $527,068.

9. Knoxville-Knox County Community Action Committee was determined to be a low-risk auditee.

FINDINGS -- FINANCIAL STATEMENT AUDIT

2008-01 *Criteria and Condition* – As of June 30, 2008, CAC had recorded a significant amount of outstanding checks in excess of deposits on hand relating to its Consortium Fund.

Cause and Effect - During 2008, CAC was notified by the Tennessee Department of Labor that certain grant funding pertaining to CAC's Consortium Fund would be rescinded. Due to the uncertainty about which grants would be affected and the amounts involved, CAC delayed processing requests for reimbursement. The grants in question are expenditure driven, which means that CAC is required to expend funds before they can be reimbursed by granting authorities. The majority of these expenditures occurred in the last half of fiscal year 2008. Due to the timing of these expenditures, CAC did not receive reimbursement for these expenditures until after June 30, 2008, which resulted in the significant amount of checks in excess of deposits on hand as of June 30, 2008. Temporary funding was provided by Knox County until these funds were received.

Recommendation - We recommend that CAC make every effort to ensure requests for reimbursement are submitted timely and that cash balances are continuously monitored to ensure deficits in cash funding are prevented.

Response - We concur. In the future, regardless of the circumstances, we will ensure that reimbursement requests are submitted in a timely manner and that cash balances are routinely monitored.

FINDINGS AND QUESTIONED COSTS -- MAJOR FEDERAL AWARDS PROGRAMS AUDIT

None.

PRIOR YEAR FINDINGS

None.