



***FULTON-ATLANTA COMMUNITY
ACTION AUTHORITY, INC. AND SUBSIDIARIES***
EIN # 58-1926185

**Consolidated Financial Statements, Supplementary Information,
and OMB Circular A-133 Audit Reports**

For the Year Ended September 30, 2012

(WITH INDEPENDENT AUDITOR'S REPORT THEREON)

FULTON-ATLANTA COMMUNITY ACTION AUTHORITY, INC. AND SUBSIDIARIES
ANNUAL CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended September 30, 2012

TABLE OF CONTENTS

Page

| | |
|------------------------------------|---|
| Independent Auditor's Report | 3 |
|------------------------------------|---|

SECTION I

FINANCIAL SECTION

| | |
|--|----|
| Consolidated Statement of Financial Position..... | 4 |
| Consolidated Statement of Activities..... | 5 |
| Consolidated Statement of Changes in Net Assets..... | 6 |
| Consolidated Statement of Functional Expenses..... | 7 |
| Consolidated Statement of Cash Flows..... | 9 |
| Notes to Consolidated Financial Statements..... | 10 |

SUPPLEMENTARY INFORMATION

Statements of Revenue and Expenses - Actual and Budget

| | |
|--|----|
| Community Services Block Grant..... | 19 |
| Low Income Home Energy Assistance Program..... | 20 |
| YouthBuild and ARRA - YouthBuild | 21 |
| United Way - 211..... | 22 |
| General Fund..... | 23 |
| Fund Raising..... | 24 |
| Unrestricted Fund and Contribution..... | 25 |
| Fairburn/CHODO..... | 26 |
| Regulated Marketer Referral Program..... | 27 |
| Administrative..... | 28 |

| | |
|--|-----------|
| <i>Schedule of State Awards Expended.....</i> | 30 |
|--|-----------|

| | |
|--|-----------|
| <i>Schedule of Audited Administrative Costs Allocated - By Program.....</i> | 32 |
|--|-----------|

FULTON-ATLANTA COMMUNITY ACTION AUTHORITY, INC. AND SUBSIDIARIES
ANNUAL CONSOLIDATED FINANCIAL STATEMENTS
For the Year Ended September 30, 2012

TABLE OF CONTENTS

Page

SECTION II

REPORTS REQUIRED BY GAO - GOVERNMENT AUDITING STANDARDS

| | |
|---|-----------|
| 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 <i>Government Auditing Standards</i> | 34 |
|---|-----------|

SECTION III

REPORTS REQUIRED BY OMB CIRCULAR A-133

| | |
|---|-----------|
| Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance Required by OMB Circular A-133..... | 37 |
| Schedule of Expenditures of Federal Awards and Other Financial Assistance..... | 39 |
| Notes to Schedule of Expenditures of Federal Awards and Other Financial Assistance..... | 40 |

SECTION IV

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

| | |
|---|-----------|
| <i>Summary of Auditor's Results</i> | 42 |
|---|-----------|

INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of
**Fulton-Atlanta Community
Action Authority, Inc. and Subsidiaries**

We have audited the accompanying consolidated statement of financial position of **Fulton-Atlanta Community Action Authority, Inc. and Subsidiaries** (“the Authority”, a nonprofit organization) as of September 30, 2012, and the related consolidated statements of activities, changes in net assets, functional expenses, and cash flows for the year then ended. These consolidated financial statements are the responsibility of the Authority’s management. Our responsibility is to express an opinion on these consolidated 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 consolidated financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the consolidated financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall consolidated financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of the Authority as of September 30, 2012, and the changes in its net assets and its cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 15, 2013, on our consideration of the Authority’s internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Our audit was conducted for the purpose of forming an opinion on the basic consolidated financial statements of the Authority taken as a whole. The accompanying schedule of expenditures of federal awards, as shown on pages 39 through 40, is presented for purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. The supplementary information included on pages 19 through 32 is presented for purposes of additional analysis and is also not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Decatur, Georgia
March 15, 2013

Claussell & Associates, C.P.A.s, P.C.



FULTON-ATLANTA COMMUNITY ACTION AUTHORITY, INC. AND SUBSIDIARIES

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

September 30, 2012

| | Unrestricted | Temporarily Restricted | Total |
|---|------------------|------------------------|------------------|
| ASSETS | | | |
| Current Assets | | | |
| Cash and cash equivalents (Note C) | \$218,701 | - | \$218,701 |
| Due from grantors (Note D) | 248,218 | - | 248,218 |
| Total Current Assets | 466,919 | - | 466,919 |
| Property and equipment at cost | | | |
| less accumulated depreciation (Note G) | 33,251 | 14,448 | 47,699 |
| Other Assets | | | |
| Other receivables | 13,749 | - | 13,749 |
| Deposits and other | 13,232 | - | 13,232 |
| Total Other Assets | 26,981 | - | 26,981 |
| TOTAL ASSETS | \$527,151 | \$14,448 | \$541,599 |
| LIABILITIES AND NET ASSETS | | | |
| Current Liabilities | | | |
| Accounts payable | \$68,448 | - | \$68,448 |
| Accrued expenses | 144,269 | - | 144,269 |
| Accrued vacation (Note H) | 8,086 | - | 8,086 |
| Due to grantor (Note I) | 20,999 | - | 20,999 |
| Deferred revenue (Note J) | 4,855 | - | 4,855 |
| Total Current Liabilities | 246,657 | - | 246,657 |
| Net assets (Note K) | 280,494 | 14,448 | 294,942 |
| TOTAL LIABILITIES AND NET ASSETS | \$527,151 | \$14,448 | \$541,599 |

FULTON-ATLANTA COMMUNITY ACTION AUTHORITY, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENT OF ACTIVITIES
For the Year Ended September 30, 2012

| | Unrestricted | Temporarily Restricted | Total |
|---|------------------|---------------------------|------------------|
| REVENUE AND OTHER SUPPORT | | | |
| Intergovernmental - Federal | \$8,119,332 | \$12,484 | \$8,131,816 |
| Intergovernmental - State | 58,230 | - | 58,230 |
| Intergovernmental - Local | 3,306 | - | 3,306 |
| Other revenue | 76,392 | (250) | 76,142 |
| Interest income | 43 | - | 43 |
| In-kind | 82,687 | - | 82,687 |
| Loss on investment in limited partnership | (15,005) | - | (15,005) |
| Net assets released from restrictions | 5,211 | (5,211) | - |
| Total Revenue and Other Support | 8,330,196 | 7,023 | 8,337,219 |
| PROGRAM SERVICES | | | |
| Community Services Block Grant | 1,869,547 | - | 1,869,547 |
| Low Income Home Energy Assistance Program | 6,232,210 | - | 6,232,210 |
| YouthBuild | 127,782 | - | 127,782 |
| United Way - 211 | 3,306 | - | 3,306 |
| Total Program Expenses | 8,232,845 | - | 8,232,845 |
| SUPPORTING SERVICES | | | |
| General | (6,795) | - | (6,795) |
| Fund-raising | 2,098 | - | 2,098 |
| Unrestricted fund and Contribution | 42,025 | - | 42,025 |
| CHODO/Fairburn | 25 | - | 25 |
| Depreciation | 4,998 | - | 4,998 |
| Loss on Disposal | 213 | - | 213 |
| Total Supporting Services | 42,564 | - | 42,564 |
| Total Expenses | 8,275,409 | - | 8,275,409 |
| Changes in Net Assets | 54,787 | 7,023 | 61,810 |

FULTON-ATLANTA COMMUNITY ACTION AUTHORITY, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS
For the Year Ended September 30, 2012

| | Unrestricted | Temporarily Restricted | Total |
|--------------------------------------|---------------------|-----------------------------------|------------------|
| Net Assets, beginning of year | \$225,707 | \$7,425 | \$233,132 |
| Changes in Net Assets | 54,787 | 7,023 | 61,810 |
| Net Assets, end of year | \$280,494 | \$14,448 | \$294,942 |

FULTON-ATLANTA COMMUNITY ACTION AUTHORITY, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended September 30, 2012

PROGRAM SERVICES

| | CSBG | LIHEAP | YouthBuild | United Way 211 | Page Totals |
|---|--------------------|--------------------|------------------|-------------------|--------------------|
| Salaries and wages | \$804,857 | \$255,711 | \$10,379 | - | \$1,070,947 |
| Fringe benefits | 211,003 | 36,052 | 2,176 | - | 249,231 |
| Total Personnel Costs | 1,015,860 | 291,763 | 12,555 | - | 1,320,178 |
| Employee travel | 10,575 | 1,073 | 251 | - | 11,899 |
| Materials and supplies | 17,045 | 12,362 | 112 | - | 29,519 |
| Repair and maintenance | 15,574 | 3,732 | - | - | 19,306 |
| Transportation | 3,372 | - | - | - | 3,372 |
| Equipment purchases | 8,160 | 2,782 | - | - | 10,942 |
| Meetings | 3,696 | 503 | 40 | - | 4,239 |
| Professional fees | 72,928 | 10,766 | 25,860 | - | 109,554 |
| Emergency assistance | 58,556 | 5,749,018 | - | 3,306 | 5,810,880 |
| Telephone/fax expense | 30,582 | 6,044 | 1,889 | - | 38,515 |
| Stipends and incentives | 23,092 | 14,559 | - | - | 37,651 |
| Staff development | 3,834 | - | - | - | 3,834 |
| Membership | 14,317 | - | - | - | 14,317 |
| Insurance | 13,564 | 3,269 | - | - | 16,833 |
| Postage and printing | 3,131 | 12,578 | - | - | 15,709 |
| Indirect costs | 365,714 | 105,035 | 4,520 | - | 475,269 |
| In-kind | - | - | 62,033 | - | 62,033 |
| Rent | 205,934 | 18,674 | 20,109 | - | 244,717 |
| Advertising | 1,403 | - | - | - | 1,403 |
| Interest expense | - | - | - | - | - |
| Other | 10,307 | 4,439 | 413 | - | 15,159 |
| Total Other Costs | 861,784 | 5,944,834 | 115,227 | 3,306 | 6,925,151 |
| Total Program Expenditures before Capital Addition Transfers | 1,877,644 | 6,236,597 | 127,782 | 3,306 | 8,245,329 |
| less: Capital additions In-kind expenditures | 8,097 | 4,387 | - | - | 12,484 |
| | - | - | - | - | - |
| Total Program Expenditures | \$1,869,547 | \$6,232,210 | \$127,782 | \$3,306 | \$8,232,845 |

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

FULTON-ATLANTA COMMUNITY ACTION AUTHORITY, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENT OF FUNCTIONAL EXPENSES
For the Year Ended September 30, 2012

| | General | Fund Raising | Unrestricted Fund and Contribution | CHODO/Fairburn | Administrative | Page Totals |
|--|------------------|----------------|------------------------------------|----------------|----------------|-----------------|
| Salaries and wages | - | - | - | - | \$288,653 | \$288,653 |
| Fringe benefits | (23,166) | - | - | - | 73,223 | 50,057 |
| Total Personnel Costs | (23,166) | - | - | - | 361,876 | 338,710 |
| Employee travel | - | - | 295 | - | 13,246 | 13,541 |
| Materials and supplies | - | - | - | - | 7,266 | 7,266 |
| Rent and maintenance | - | - | - | - | 1,975 | 1,975 |
| Transportation | - | - | - | - | 3,267 | 3,267 |
| Equipment purchases | - | - | - | - | 2,527 | 2,527 |
| Meetings | - | - | - | - | 1,304 | 1,304 |
| Professional fees | - | - | 2,791 | - | 438 | 3,229 |
| Emergency assistance | - | 1,348 | 4,016 | - | - | 5,364 |
| Telephone/fax expense | - | - | - | - | 6,882 | 6,882 |
| Stipends and incentives | - | - | 1,507 | - | 8,100 | 9,607 |
| Staff development | - | - | - | - | 1,188 | 1,188 |
| Membership | - | - | - | - | 591 | 591 |
| Insurance | - | - | - | - | - | - |
| Postage and printing | - | - | - | - | 1,212 | 1,212 |
| Indirect costs | - | - | - | - | - | - |
| In-kind | - | - | 20,654 | - | - | 20,654 |
| Rent | - | - | - | - | 57,418 | 57,418 |
| Advertising | - | - | 9,250 | - | 399 | 9,649 |
| Interest expense | - | - | - | - | - | - |
| Other | 8,380 | 750 | 3,512 | 25 | 7,580 | 20,247 |
| Depreciation | 7,991 | - | - | - | - | 7,991 |
| Total Other Costs | 16,371 | 2,098 | 42,025 | 25 | 113,393 | 173,912 |
| Total Supporting Services before Capital Addition Transfers | (6,795) | 2,098 | 42,025 | 25 | 475,269 | 512,622 |
| less: Capital additions | - | - | - | - | - | - |
| Total Supporting Services | (6,795) | 2,098 | 42,025 | 25 | 475,269 | 512,622 |
| less: Program Allocations | - | - | - | - | 475,269 | 475,269 |
| Total Supporting Services after Program Allocations | (\$6,795) | \$2,098 | \$42,025 | \$25 | - | \$37,353 |

FULTON-ATLANTA COMMUNITY ACTION AUTHORITY, INC. AND SUBSIDIARIES
CONSOLIDATED STATEMENT OF CASH FLOWS
For the Year Ended September 30, 2012

CASH FLOWS FROM OPERATING ACTIVITIES:

| | |
|--|---------------|
| Increase (decrease) in net assets | \$61,810 |
| Adjustments to reconcile change in net assets to net cash provided (used) by operating activities: | |
| Realized loss on investment in limited partnership | 15,005 |
| Depreciation | 12,989 |
| Loss on sale of equipment | 213 |
| (Increase) decrease in: | |
| Due from grantor | (88,645) |
| Other receivable | (543) |
| (Decrease) increase in: | |
| Accounts payable | 44,740 |
| Accrued expenses | 99,347 |
| Accrued vacation | (23,165) |
| Due to grantor | (38,744) |
| Deferred revenue | (1,625) |
| | <hr/> |
| Net Cash Provided (Used) By Operating Activities | 81,382 |

CASH FLOWS FROM INVESTING ACTIVITIES:

| | |
|---|-----------------|
| Capital contribution | (70,415) |
| Proceeds from sale of equipment | 250 |
| Purchases of property and equipment | (19,484) |
| | <hr/> |
| Net Cash Provided (Used) By Investing Activities | (89,649) |

Net Increase (Decrease) in Cash (8,267)

Cash and cash equivalents at beginning of year

226,968

Cash and cash equivalents at end of year

\$218,701

FULTON-ATLANTA COMMUNITY ACTION AUTHORITY, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

September 30, 2012

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

1. Nature of Activities

The *Fulton-Atlanta Community Action Authority, Inc. (Authority)* is a not-for-profit entity incorporated under the laws of the State of Georgia. The Authority is a county-based community action authority established to help alleviate poverty in Atlanta and Fulton County by providing sound intervention strategies and selected direct services. The Authority plans and administers services that are needed to improve the community it serves. The Authority is funded primarily by Federal, State and local grants. See Note F regarding affiliated organizations of the Authority.

2. Description of Major Activities

The Authority is organized and operated to provide direction and control over various human and social service programs.

Below is a summary of the principal programs administered by the Authority:

- a) The Low Income Home Energy Assistance Program provides energy assistance to low-income families.
- b) The Community Services Block Grant provides emergency assistance, counseling, and other support to alleviate the effects of poverty in the Authority's service area.
- c) The Emergency Food Assistance Program provides food commodities to low-income families.
- d) The YouthBuild program provides job training, education, and other support services to at-risk youths in the Authority's service area.

3. Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board as codified at FASB ASC 958-210-45-9. Under these standards, the Authority is required to report information regarding financial position and activities according to the following three classes of net assets:

- a) Unrestricted net assets - Net assets that are not subject to grantor or donor-imposed stipulations.
- b) Temporarily restricted net assets - Net assets subject to donor-imposed stipulations that may or will be met, either by actions of the Authority and/or the passage of time. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions.
- c) Permanently restricted net assets - Net assets subject to grantor or donor-imposed stipulations that they be maintained permanently by the Authority to use all or part of the assets for general or specific purposes. There were no permanently restricted net assets at September 30, 2012.

4. Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting and, accordingly, reflect all significant receivables, payables, and other liabilities.

FULTON-ATLANTA COMMUNITY ACTION AUTHORITY, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

September 30, 2012

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued:

5. Functional Expenses

The costs of the Authority's programs and supporting services have been reported on a functional basis in the consolidated Statement of Activities and the consolidated Statement of Functional Expenses. Expenses are charged to each program based on direct expenses incurred. Any program expenses not directly chargeable to a program are allocated based on a prescribed cost allocation plan.

6. Income Tax Status

The Authority qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and, therefore, has no provision for federal income taxes. However, income from certain activities not directly related to the Authority's tax-exempt purpose is subject to taxation as unrelated business income. Effective July 1, 2007, the Authority adopted FASB Interpretation ("FIN") No. 48, *Accounting for Uncertainty in Income Taxes* which interprets FASB ASC 740-10-20. This interpretation clarifies the accounting for uncertainty in income taxes recognized in an entity's financial statements in accordance with FASB ASC 740, *Income Taxes* by prescribing a recognition threshold and measurements attribute for the financial statements recognition and measurement of a tax position taken or expected to be taken in a tax return. In addition, the Authority qualifies for the charitable contribution deduction under Section 170(b)(1)(A) and has been classified as an organization that is not a private foundation under Section 509(a)(2). It is further the Authority's position that any development and/or management fees associated with the activities of its subsidiary corporations (See Note F) are not unrelated business activities with regard to the development of low-income housing. As of September 30, 2012, the Authority did not have any unrelated business income. The Authority believes more likely than not, that its tax-exempt positions will be sustained if examined by the authorities.

7. Property and Equipment

It is the Authority's policy to capitalize property and equipment over \$1,000. Lesser amounts are expensed. Purchased property and equipment is capitalized at cost. Donations of property and equipment are recorded as contributions at their estimated fair value. Such donations are reported as unrestricted contributions unless the donor has restricted the donated asset to a specific purpose. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire property and equipment are reported as restricted contributions. Absent donor stipulations regarding how long those donated assets must be maintained, the Authority reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The organization reclassifies temporarily restricted net assets to unrestricted net assets at that time. Property and equipment are depreciated using the straight-line method.

8. Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents.

9. Concentrations of Contributions

The Authority received approximately 97% of its annual budget from various programs administered by the Georgia Department of Human Services for the year ended September 30, 2012.

FULTON-ATLANTA COMMUNITY ACTION AUTHORITY, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

September 30, 2012

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued:

10. Support and Revenue

Services provided by the Authority are supported by federal, state, and local agencies. Programs administered include the following: Community Services Block Grant, Low Income Home Energy Assistance Program, Youth Build, Emergency Food Assistance Program and United Way programs.

11. Principles of Consolidation

The consolidated financial statements include the accounts of Fulton-Atlanta Community Action Authority and its wholly owned subsidiaries, Fulton-Atlanta Community Housing Development Organization and FA-Cascade. All material inter-organization transactions have been eliminated.

12. Advertising Costs

Advertising costs are expensed as incurred. During the year ended September 30, 2012, advertising costs incurred totaled \$11,052.

13. Fair Value Measurements

The Authority has recorded in its financial statements certain financial instruments, none of which are held for trading purposes. The Authority estimates that the fair value of all its financial instruments at September 30, 2012, does not differ materially from the aggregate carrying value of its financial instruments recorded in the accompanying balance sheet. The estimated fair value amounts have been determined by the Authority using available market information and appropriate valuation methodologies. Considerable judgement is necessarily required in interpreting market data to develop the estimates of fair value, and accordingly, the estimates are not necessarily indicative of the amounts that the Authority could realize in a current market exchange.

14. Date of Management's Review

Subsequent events have been evaluated through March 15, 2013, which is the date the financial statements were available to be issued.

NOTE B - USE OF ESTIMATES IN THE PREPARATION OF FINANCIAL STATEMENTS:

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

NOTE C - CASH ON DEPOSIT:

At September 30, 2012, the amount of the Authority's deposits with the bank, in six (6) separate bank accounts, totaled \$260,873 with a book balance of \$218,701. The Authority maintained cash on deposit in the amount of \$255,861 which was insured by federal depository insurance. Excess balances totaling \$10,873 was uninsured.

FULTON-ATLANTA COMMUNITY ACTION AUTHORITY, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

September 30, 2012

NOTE D - DUE FROM GRANTORS:

Amounts due from grantors represent unreimbursed expenses at September 30, 2012. The following summarizes the amounts due and related grantor/programs:

| Program | Agency | Amount |
|-------------------------------------|--------------------------------------|------------------|
| CSBG | Georgia Department of Human Services | \$247,802 |
| Regulated Marketer Referral Program | Georgia Department of Human Services | 416 |
| Total | | \$248,218 |

NOTE E - DUE TOs/DUE FROMs:

The Authority maintains essentially all of its cash in six bank accounts with one account serving as an operating fund. From time-to-time certain funds or programs may have amounts on hand held in the operating fund and at times may have an obligation paid or due. The Authority tracks this activity by utilizing accounts referred to as "Due To" and "Due From" accounts. The aggregate total of these accounts at September 30, 2012 was \$490,119.

NOTE F - AFFILIATED ORGANIZATIONS AND OTHER RELATED ENTITIES:

The Authority has interest and exercises control over two affiliated organizations as described below. These entities began operation during fiscal year 1997.

- FA-Cascade, Inc.** - A Georgia for-profit corporation 100% owned by the Authority. FA-Cascade, Inc. is the general partner and owns .01% in Cascade Apartments, LP which engages in the rental of low income housing projects. In connection with the development of the project, the partnership borrowed certain funds from a financial institution and received certain funds from local governments and other equity partners. As guarantor, the Authority may be required to make such contributions on behalf of the general partner when the general partner is unable to do so. In addition, FA-Cascade, Inc. and the Authority are co-guarantors of certain debt obligations first secured by real estate investments of the partnership. During the 2011 fiscal year, FA-Cascade was terminated as managing agent of the Cascade Oaks Apartments, the primary investment of the Cascade Apartment, L.P., due to a default on its outstanding loans. Management is not aware of any further obligation as a result of the termination as managing agent due to the reassignment of all legal obligations that is required to be disclosed. Furthermore, as part of the workout plan, it is management's intent to dissolve FA-Cascade, and its partnership arrangement in Cascade Apartments, L.P. During the year ended September 30, 2012, FA-Cascade received a capital contribution of \$70,415 and an allocated loss of \$15,005 from the Cascade Apartments, L.P. This resulted in a net increase of \$55,410 in the general partner's capital account. The recognition of this increase brought the net value of the interest in FA-Cascade to \$0 from a previous deficit of \$55,410.
- Fulton-Atlanta Community Housing Development Organization (FA-CHDO)** - A Georgia not-for-profit corporation with a fiscal year ended September 30, 2012. FA-CHDO qualifies as a tax-exempt organization under Section 501(c)(3) of the Internal Revenue Code and, therefore, has no provision for federal income taxes. The organization is wholly controlled by the Authority. FA-CHDO is primarily in the business of acquiring, developing or rehabilitating real estate properties with the purpose of providing affordable housing.

Some members of the Authority serve as members of the board of FA-CHDO. During the fiscal year ended September 30, 2012, FA-CHDO did not engage in any significant financial transactions which requires consolidation into the financial statements of the Authority.

FULTON-ATLANTA COMMUNITY ACTION AUTHORITY, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

September 30, 2012

NOTE G - PROPERTY AND EQUIPMENT:

At September 30, 2012, the costs and related accumulated depreciation (if applicable) of the Authority's property and equipment consisted of the following:

| | Cost | Accumulated Depreciation | Net |
|-------------------------|------------------|-------------------------------------|-----------------|
| Computer Equipment | \$ 59,539 | \$ 51,669 | \$ 7,870 |
| Furniture and Equipment | 66,337 | 54,936 | 11,401 |
| Leasehold Improvements | 39,015 | 16,474 | 22,541 |
| Telephone System | 42,127 | 36,238 | 5,887 |
| Vehicles | 53,420 | 53,420 | - |
| Total | \$260,438 | \$212,737 | \$47,699 |

Fixed assets in the amount of \$14,448 (net) presented as temporarily restricted represents assets vested with the Authority; however, purchased with state or federal funds. These assets are vested with the Authority as long as the Organization is granted the right to carry out the various programs for which such assets are acquired. Depreciation expense for the period was \$12,989, of which \$7,991 was unrestricted and \$4,998 was restricted.

NOTE H - COMPENSATED ABSENCES:

The Authority's policy for compensated absences is as follows:

- **Vacation** - All full-time employees earn vacation leave at a rate of nine days per year prorated by month. Part-time employees earn vacation on a pro-rated basis which is determined at a commensurate rate to that of full-time employees. Executive employees earn vacation at a rate of fourteen days per year. Annual leave is paid to employees upon termination of employment and is accrued in the financial statements. The liability for accrued compensated absences as of September 30, 2012 totaled \$8,086. This obligation is accrued in the unrestricted fund and not charged to any program until such time as the expense is incurred.
- **Sick** - All full-time employees accrue sick/personal leave at a rate of ten days per year up to a maximum accrual of ninety days. Sick leave is noncompensatory.

FULTON-ATLANTA COMMUNITY ACTION AUTHORITY INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

September 30, 2012

NOTE I - DUE TO GRANTOR:

Amounts due to grantor are as a result of unused advances for operations which have not been returned to the grantor as of September 30, 2012. The following are the amounts due to various grantors by program:

| Program | Agency | Amount |
|-----------------|--------------------------------------|-----------------|
| LIHEAP | Georgia Department of Human Services | \$11,491 |
| CSBG - HIV/AIDS | Georgia Department of Human Services | 1,740 |
| ARRA - CSBG | Georgia Department of Human Services | 7,022 |
| TANF | Georgia Department of Human Services | 343 |
| Youth Build | Springboard Opportunities, Ltd. | 403 |
| Totals | | \$20,999 |

NOTE J - DEFERRED REVENUE:

Unearned revenue results from current year receipts made to the Authority by various grantor agencies and other sources. Such funds are designated to be used during the fiscal year ended September 30, 2012. Unearned revenue at September 30, 2012 totaled \$4,855, as follows:

| Program | Amount |
|---------------|----------------|
| United Way | \$4,210 |
| Other | 645 |
| Totals | \$4,855 |

NOTE K - COMPONENTS OF NET ASSETS:

Net assets reported in the September 30, 2012 financial statements consist of the following components:

| | Unrestricted | Temporarily Restricted | Total |
|------------------------------|------------------|------------------------|------------------|
| Operating | \$247,243 | \$ - | \$247,243 |
| Property and Equipment (Net) | 33,251 | 14,448 | 47,699 |
| Totals | \$280,494 | \$14,448 | \$294,942 |

FULTON-ATLANTA COMMUNITY ACTION AUTHORITY, INC. AND SUBSIDIARIES

NOTES TO CONSOLIDATED FINANCIAL STATEMENTS

September 30, 2012

NOTE L - DEFINED CONTRIBUTION PLAN:

The Authority has a defined contribution profit-sharing plan (the Plan) qualified under section 401(a) of the Internal Revenue Code covering all full-time employees with at least one year of service. The Authority makes a contribution to the Plan each year equal to 3% of all participants' compensation. Total expense for the year ended September 30, 2012 was \$17,769.

NOTE M - TAX DEFERRED ANNUITY PLAN:

The Authority has a tax-deferred annuity plan (the Plan) qualified under section 403(b) of the Internal Revenue Code. The plan covers full-time employees of the Authority with at least one year of service. Employees may make contributions to the plan up to the maximum amount allowed by the Internal Revenue Code. The Authority did not incur any expenses related to the Plan for the year ended September 30, 2012. Employee contributions to the Plan totaled \$27,384. The Authority is not required to make matching contributions under this Plan.

NOTE N - IN-KIND SUPPORT AND FEDERAL COMMODITIES:

The Authority from time to time receives donated goods, services, and/or space without payment or compensation. When the value of such items is ascertainable and meets the requirements of FASB ASC 958-605-25-16, it is reflected in the accompanying financial statements as revenue and expense. Other noncash donations are recorded as contributions at their estimated fair values at the date of donation.

During the year ended September 30, 2012, the Authority recognized in-kind revenues and expenses in the amount of \$82,687, of which \$62,033 was used for the YouthBuild program in accordance with program requirements.

NOTE O - COST ALLOCATION:

The Authority administers several specific programs to which common costs or indirect costs (costs incurred on behalf of all programs) are charged. The Authority currently utilizes a fund to capture charges which benefit all programs and then allocates such costs each month by using a predetermined percentage based on its cost allocation plan approved by the Georgia Department of Human Services.

NOTE P - CONTINGENCY:

Grants and contributions often require the fulfillment of certain conditions as set forth in the instrument of the grant. Failure to fulfill the conditions could result in the return of funds to the grantors and contributors. Although the return of funds is a possibility, the Board of Directors deems the contingency unlikely, since upon accepting the funds the Authority has agreed to comply with the provisions thereof.

FULTON-ATLANTA COMMUNITY ACTION AUTHORITY, INC. AND SUBSIDIARIES
 NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
 September 30, 2012

NOTE Q - OPERATING LEASES:

The Authority maintains various offices and locations under the terms of various short term and long term operating lease agreements. At year end, two locations were held under long-term lease agreements. Rent expense incurred during the year totaled \$188,389.

Future minimum annual rental commitments in aggregate for all the long-term operating leases as of September 30, 2012, are as follows:

| Fiscal Year | Amount |
|--------------------|------------------|
| 2013 | \$167,710 |
| 2014 | 167,710 |
| 2015 | 167,710 |
| 2016 | 97,835 |
| 2017 | 10 |
| Thereafter | 238 |
| Total | \$601,213 |

NOTE R - RECONCILIATION OF TOTAL FEDERAL AWARDS AND OTHER FINANCIAL ASSISTANCE TO THE BASIS FINANCIAL STATEMENTS:

| | 2012 |
|--|--------------------|
| Total Federal Awards and Other Financial Assistance | \$8,282,682 |
| Deductions | |
| Capital Additions (restricted) | (12,484) |
| Additions | |
| Depreciation (restricted) | 4,998 |
| Loss on Disposal | 213 |
| Total expenditures reported in the basic financial statements | \$8,275,409 |

SUPPLEMENTARY INFORMATION

FULTON-ATLANTA COMMUNITY ACTION AUTHORITY, INC. AND SUBSIDIARIES

Community Services Block Grant

Grant # 42700-040-000009896

Statement of Actual Revenues and Expenses Compared to Budget

For the Year Ended September 30, 2012

| BUDGET | ACTUAL | VARIANCE |
|--|--|-------------------------|
| 01-Oct-2011 through 30-Sep-2012 | 01-Oct-2011 through 30-Sep-2012 | UNDER (OVER) |

REVENUES:

| | | | |
|----------------------|------------------|------------------|----------|
| Federal grants | \$1,877,644 | \$1,877,644 | - |
| State grants | - | - | - |
| Local grants | - | - | - |
| Program income | - | - | - |
| Other income | - | - | - |
| Interest income | - | - | - |
| In-kind | - | - | - |
| Transfers - In | - | - | - |
| TOTAL SUPPORT | 1,877,644 | 1,877,644 | - |

EXPENSES:

| | | | |
|--|------------------|------------------|----------|
| Salaries and wages | 758,078 | 804,857 | (46,779) |
| Fringe benefits | 234,852 | 211,003 | 23,849 |
| Employee travel | 10,000 | 10,575 | (575) |
| Materials and supplies | 21,400 | 17,045 | 4,355 |
| Repair and maintenance | 10,000 | 15,574 | (5,574) |
| Transportation | 7,000 | 3,372 | 3,628 |
| Equipment purchases | 13,000 | 8,160 | 4,840 |
| Meetings | 3,200 | 3,696 | (496) |
| Professional fees | 80,003 | 72,928 | 7,075 |
| Emergency assistance | 70,000 | 58,556 | 11,444 |
| Telephone/fax expense | 40,307 | 30,582 | 9,725 |
| Stipends and incentives | 3,000 | 23,092 | (20,092) |
| Staff development | 6,000 | 3,834 | 2,166 |
| Memberships | 7,500 | 14,317 | (6,817) |
| Insurance | 26,800 | 13,564 | 13,236 |
| Postage and printing | 5,038 | 3,131 | 1,907 |
| Indirect costs | 357,454 | 365,714 | (8,260) |
| In-kind | - | - | - |
| Rent and utilities | 204,979 | 205,934 | (955) |
| Advertising | 2,500 | 1,403 | 1,097 |
| Interest expense | - | - | - |
| Other | 16,533 | 10,307 | 6,226 |
| TOTAL EXPENSES | 1,877,644 | 1,877,644 | - |
| EXCESS OF SUPPORT OVER (UNDER) EXPENSES | - | - | - |

FULTON-ATLANTA COMMUNITY ACTION AUTHORITY, INC. AND SUBSIDIARIES**Low Income Home Energy Assistance Program****Grant # 42700-040-000009962****Statement of Actual Revenues and Expenses Compared to Budget****For the Year Ended September 30, 2012**

| BUDGET | ACTUAL | VARIANCE |
|--|--|-------------------------|
| 01-Apr-2011 through 30-Sep-2012 | 01-Oct-2011 through 30-Sep-2012 | UNDER (OVER) |

REVENUES:

| | | | |
|----------------------|------------------|------------------|----------------|
| Federal grants | \$6,188,423 | \$6,188,423 | - |
| State grants | 57,130 | 57,110 | 20 |
| Local grants | - | - | - |
| Program income | - | - | - |
| Other income | - | - | - |
| Interest income | - | 35 | (35) |
| In-kind | - | - | - |
| Transfers - In | - | (8,971) | (8,971) |
| TOTAL SUPPORT | 6,245,553 | 6,236,597 | (8,956) |

EXPENSES:

| | | | |
|-------------------------|------------------|------------------|----------------|
| Salaries and wages | - | 255,711 | (255,711) |
| Fringe benefits | - | 36,052 | (36,052) |
| Employee travel | - | 1,073 | (1,073) |
| Materials and supplies | - | 12,362 | (12,362) |
| Repair and maintenance | - | 3,732 | (3,732) |
| Transportation | - | - | - |
| Equipment purchases | - | 2,782 | (2,782) |
| Meetings | - | 503 | (503) |
| Professional fees | - | 10,766 | (10,766) |
| Emergency assistance | 5,748,208 | 5,749,018 | (810) |
| Telephone/fax expense | - | 6,044 | (6,044) |
| Stipends and incentives | - | 14,559 | (14,559) |
| Staff development | - | - | - |
| Memberships | - | - | - |
| Insurance | - | 3,269 | (3,269) |
| Postage and printing | - | 12,578 | (12,578) |
| Indirect costs | 497,345 | 105,035 | 392,310 |
| In-kind | - | - | - |
| Rent and utilities | - | 18,674 | (18,674) |
| Advertising | - | - | - |
| Interest expense | - | - | - |
| Other | - | 4,439 | (4,439) |
| TOTAL EXPENSES | 6,245,553 | 6,236,597 | (8,956) |

EXCESS OF SUPPORT OVER (UNDER) EXPENSES

| | | |
|---|---|---|
| - | - | - |
|---|---|---|

FULTON-ATLANTA COMMUNITY ACTION AUTHORITY, INC. AND SUBSIDIARIES

YouthBuild and ARRA - Youthbuild

Grant # YB-19025-09-60-A-13

**Statement of Actual Revenues and Expenses Compared to Budget
For the Years Ended September 30, 2012, 2011 and 2010**

| | 2012 | 2011 | 2010 | BUDGET | ACTUAL | VARIANCE |
|--|--|--|--|--|--|-------------------------|
| | 01-Oct-2011 through 30-Sep-2012 | 01-Oct-2010 through 30-Sep-2011 | 01-Oct-2009 through 30-Sep-2010 | 01-Jul-2009 through 30-Jun-2012 | 01-Jul-2009 through 30-Jun-2012 | UNDER (OVER) |
| REVENUES: | | | | | | |
| Federal grants | \$65,749 | \$421,491 | \$338,555 | \$964,893 | \$825,795 | \$139,098 |
| State grants | - | - | - | - | - | - |
| Local grants | - | - | - | - | - | - |
| Program income | - | - | - | - | - | - |
| Other income | - | - | - | - | - | - |
| Interest income | - | - | - | - | - | - |
| In-kind | 62,033 | 82,687 | 172,383 | 511,017 | 317,103 | 193,914 |
| Transfers - In | - | - | - | - | - | - |
| TOTAL SUPPORT | 127,782 | 504,178 | 510,938 | 1,475,910 | 1,142,898 | (333,012) |
| EXPENSES: | | | | | | |
| Salaries and wages | 10,379 | 140,068 | 150,060 | 306,900 | 300,507 | 6,393 |
| Fringe benefits | 2,176 | 61,670 | 26,891 | 95,139 | 90,737 | 4,402 |
| Employee travel | 251 | 2,702 | 1,605 | 4,200 | 4,558 | (358) |
| Materials and supplies | 112 | 7,204 | 10,988 | 12,000 | 18,304 | (6,304) |
| Repair and maintenance | - | - | - | - | - | - |
| Transportation | - | - | 6,258 | 18,900 | 6,258 | 12,642 |
| Equipment purchases | - | - | 195 | 3,000 | 195 | 2,805 |
| Meetings | 40 | 189 | 140 | - | 369 | (369) |
| Professional fees | 25,860 | 2,340 | - | - | 28,200 | (28,200) |
| Emergency assistance | - | 16,517 | - | - | 16,517 | (16,517) |
| Telephone/fax expense | 1,889 | 2,799 | 615 | 36,000 | 5,303 | 30,697 |
| Stipends and incentives | - | 108,299 | 72,687 | 202,200 | 180,986 | 21,214 |
| Staff development | - | - | 1,592 | 78,000 | 1,592 | 76,408 |
| Memberships | - | - | 100 | - | 100 | (100) |
| Insurance | - | - | - | 9,500 | - | 9,500 |
| Postage and printing | - | - | 54 | 6,500 | 54 | 6,446 |
| Indirect costs | 4,520 | 72,625 | 63,703 | 144,734 | 140,848 | 3,886 |
| In-kind | 62,033 | 82,687 | 172,383 | 511,017 | 317,103 | 193,914 |
| Rent and utilities | 20,109 | 4,023 | - | 38,820 | 24,132 | 14,688 |
| Advertising | - | - | 600 | - | 600 | (600) |
| Interest expense | - | - | - | - | - | - |
| Other | 413 | 3,055 | 3,067 | 9,000 | 6,535 | 2,465 |
| TOTAL EXPENSES | 127,782 | 504,178 | 510,938 | 1,475,910 | 1,142,898 | (333,012) |
| EXCESS OF SUPPORT OVER (UNDER) EXPENSES | - | - | - | - | - | - |

FULTON-ATLANTA COMMUNITY ACTION AUTHORITY, INC. AND SUBSIDIARIES

United Way - 211

Grant # N/A

Statement of Actual Revenues and Expenses Compared to Budget

For the Year Ended September 30, 2012

| BUDGET | ACTUAL | VARIANCE |
|--|--|-------------------------|
| 01-Oct-2011 through 30-Sep-2012 | 01-Oct-2011 through 30-Sep-2012 | UNDER (OVER) |

REVENUES:

| | | | |
|----------------------|---|-------|--------------|
| Federal grants | - | - | - |
| State grants | - | - | - |
| Local grants | - | 3,306 | (3,306) |
| Program income | - | - | - |
| Other income | - | - | - |
| Interest income | - | - | - |
| In-kind | - | - | - |
| Transfers - In | - | - | - |
| TOTAL SUPPORT | - | 3,306 | 3,306 |

EXPENSES:

| | | | |
|--|---|-------|--------------|
| Salaries and wages | - | - | - |
| Fringe benefits | - | - | - |
| Employee travel | - | - | - |
| Materials and supplies | - | - | - |
| Repair and maintenance | - | - | - |
| Transportation | - | - | - |
| Equipment purchases | - | - | - |
| Meetings | - | - | - |
| Professional fees | - | - | - |
| Emergency assistance | - | 3,306 | (3,306) |
| Telephone/fax expense | - | - | - |
| Stipends and incentives | - | - | - |
| Staff development | - | - | - |
| Memberships | - | - | - |
| Insurance | - | - | - |
| Postage and printing | - | - | - |
| Indirect costs | - | - | - |
| In-kind | - | - | - |
| Rent and utilities | - | - | - |
| Advertising | - | - | - |
| Interest expense | - | - | - |
| Other | - | - | - |
| TOTAL EXPENSES | - | 3,306 | 3,306 |
| EXCESS OF SUPPORT OVER (UNDER) EXPENSES | - | - | - |

FULTON-ATLANTA COMMUNITY ACTION AUTHORITY, INC. AND SUBSIDIARIES

General Fund

Grant # N/A

Statement of Actual Revenues and Expenses Compared to Budget

For the Year Ended September 30, 2012

| BUDGET | ACTUAL | VARIANCE |
|--|--|-------------------------|
| 01-Oct-2011 through 30-Sep-2012 | 01-Oct-2011 through 30-Sep-2012 | UNDER (OVER) |

REVENUES:

| | | | |
|----------------------|---|--------|---------------|
| Federal grants | - | - | - |
| State grants | - | - | - |
| Local grants | - | - | - |
| Program income | - | - | - |
| Other income | - | 70,415 | (70,415) |
| Interest income | - | - | - |
| In-kind | - | - | - |
| Transfers - In | - | - | - |
| TOTAL SUPPORT | - | 70,415 | 70,415 |

EXPENSES:

| | | | |
|--|---|-----------------|-----------------|
| Salaries and wages | - | - | - |
| Fringe benefits | - | (23,166) | 23,166 |
| Employee travel | - | - | - |
| Materials and supplies | - | - | - |
| Repair and maintenance | - | - | - |
| Transportation | - | - | - |
| Equipment purchases | - | - | - |
| Meetings | - | - | - |
| Professional fees | - | - | - |
| Emergency assistance | - | - | - |
| Telephone/fax expense | - | - | - |
| Stipends and incentives | - | - | - |
| Staff development | - | - | - |
| Memberships | - | - | - |
| Insurance | - | - | - |
| Postage and printing | - | - | - |
| Indirect costs | - | - | - |
| In-kind | - | - | - |
| Rent and utilities | - | - | - |
| Advertising | - | - | - |
| Interest expense | - | - | - |
| Other | - | 8,380 | (8,380) |
| Depreciation | - | 7,991 | (7,991) |
| TOTAL EXPENSES | - | (6,795) | 6,795 |
| EXCESS OF SUPPORT OVER (UNDER) EXPENSES | - | \$77,210 | \$63,620 |

FULTON-ATLANTA COMMUNITY ACTION AUTHORITY, INC. AND SUBSIDIARIES

Fund Raising

Grant # N/A

Statement of Actual Revenues and Expenses Compared to Budget

For the Year Ended September 30, 2012

| BUDGET | ACTUAL | VARIANCE |
|--|--|-------------------------|
| 01-Oct-2011 through 30-Sep-2012 | 01-Oct-2011 through 30-Sep-2012 | UNDER (OVER) |

REVENUES:

| | | | |
|----------------------|---|-------|--------------|
| Federal grants | - | - | - |
| State grants | - | - | - |
| Local grants | - | - | - |
| Program income | - | - | - |
| Other income | - | 3,567 | (3,567) |
| Interest income | - | - | - |
| In-kind | - | - | - |
| Transfers - In | - | - | - |
| TOTAL SUPPORT | - | 3,567 | 3,567 |

EXPENSES:

| | | | |
|--|---|----------------|----------------|
| Salaries and wages | - | - | - |
| Fringe benefits | - | - | - |
| Employee travel | - | - | - |
| Materials and supplies | - | - | - |
| Repair and maintenance | - | - | - |
| Transportation | - | - | - |
| Equipment purchases | - | - | - |
| Meetings | - | - | - |
| Professional fees | - | - | - |
| Emergency assistance | - | 1,348 | (1,348) |
| Telephone/fax expense | - | - | - |
| Stipends and incentives | - | - | - |
| Staff development | - | - | - |
| Memberships | - | - | - |
| Insurance | - | - | - |
| Postage and printing | - | - | - |
| Indirect costs | - | - | - |
| In-kind | - | - | - |
| Rent and utilities | - | - | - |
| Advertising | - | - | - |
| Interest expense | - | - | - |
| Other | - | 750 | (750) |
| TOTAL EXPENSES | - | 2,098 | 2,098 |
| EXCESS OF SUPPORT OVER (UNDER) EXPENSES | - | \$1,469 | \$1,469 |

FULTON-ATLANTA COMMUNITY ACTION AUTHORITY, INC. AND SUBSIDIARIES

Unrestricted Fund and Contribution

Grant # N/A

Statement of Actual Revenues and Expenses Compared to Budget

For the Year Ended September 30, 2012

| BUDGET | ACTUAL | VARIANCE |
|--|--|-------------------------|
| 01-Oct-2011 through 30-Sep-2012 | 01-Oct-2011 through 30-Sep-2012 | UNDER (OVER) |

REVENUES:

| | | | |
|----------------------|---|--------|----------|
| Federal grants | - | - | - |
| State grants | - | - | - |
| Local grants | - | - | - |
| Program income | - | - | - |
| Other income | - | 2,160 | (2,160) |
| Interest income | - | 7 | (7) |
| In-kind | - | 20,654 | (20,654) |
| Transfers - In | - | 10,091 | 10,091 |
| | | | |
| TOTAL SUPPORT | - | 32,912 | 32,912 |

EXPENSES:

| | | | |
|--|---|-----------|-----------|
| Salaries and wages | - | - | - |
| Fringe benefits | - | - | - |
| Employee travel | - | 295 | (295) |
| Materials and supplies | - | - | - |
| Repair and maintenance | - | - | - |
| Transportation | - | - | - |
| Equipment purchases | - | - | - |
| Meetings | - | - | - |
| Professional fees | - | 2,791 | (2,791) |
| Emergency assistance | - | 4,016 | (4,016) |
| Telephone/fax expense | - | - | - |
| Stipends and incentives | - | 1,507 | (1,507) |
| Staff development | - | - | - |
| Memberships | - | - | - |
| Insurance | - | - | - |
| Postage and printing | - | - | - |
| Indirect costs | - | - | - |
| In-kind | - | 20,654 | (20,654) |
| Rent and utilities | - | - | - |
| Advertising | - | 9,250 | (9,250) |
| Interest expense | - | - | - |
| Other | - | 3,512 | (3,512) |
| | | | |
| TOTAL EXPENSES | - | 42,025 | 42,025 |
| | | | |
| EXCESS OF SUPPORT OVER (UNDER) EXPENSES | - | (\$9,113) | (\$9,113) |

FULTON-ATLANTA COMMUNITY ACTION AUTHORITY, INC. AND SUBSIDIARIES

Fairburn/CHODO

Grant # N/A

**Statement of Actual Revenues and Expenses Compared to Budget
For the Year Ended September 30, 2012**

| BUDGET | ACTUAL | VARIANCE UNDER (OVER) |
|--|--|--|
| 01-Oct-2011 through 30-Sep-2012 | 01-Oct-2011 through 30-Sep-2012 | |

REVENUES:

| | | | |
|----------------------|---|---|-----|
| Federal grants | - | - | - |
| State grants | - | - | - |
| Local grants | - | - | - |
| Program income | - | - | - |
| Other income | - | - | - |
| Interest income | - | 1 | (1) |
| In-kind | - | - | - |
| Transfers - In | - | - | - |
| TOTAL SUPPORT | - | 1 | 1 |

EXPENSES:

| | | | |
|--|---|--------|------|
| Salaries and wages | - | - | - |
| Fringe benefits | - | - | - |
| Employee travel | - | - | - |
| Materials and supplies | - | - | - |
| Repair and maintenance | - | - | - |
| Transportation | - | - | - |
| Equipment purchases | - | - | - |
| Meetings | - | - | - |
| Professional fees | - | - | - |
| Emergency assistance | - | - | - |
| Telephone/fax expense | - | - | - |
| Stipends and incentives | - | - | - |
| Staff development | - | - | - |
| Memberships | - | - | - |
| Insurance | - | - | - |
| Postage and printing | - | - | - |
| Indirect costs | - | - | - |
| In-kind | - | - | - |
| Rent and utilities | - | - | - |
| Advertising | - | - | - |
| Interest expense | - | - | - |
| Other | - | 25 | (25) |
| TOTAL EXPENSES | - | 25 | 25 |
| EXCESS OF SUPPORT OVER (UNDER) EXPENSES | - | (\$24) | (24) |

FULTON-ATLANTA COMMUNITY ACTION AUTHORITY, INC. AND SUBSIDIARIES

Regulated Marketer Referral Program

Grant # 42700-040-000005057

Statement of Actual Revenues and Expenses Compared to Budget

For the Years Ended September 30, 2012, 2011 and 2010

| | 2012 | 2011 | 2010 | BUDGET | ACTUAL | VARIANCE |
|--|--|--|--|--|--|-------------------------|
| | 01-Oct-2011 through 30-Sep-2012 | 01-Oct-2010 through 30-Sep-2011 | 01-Oct-2009 through 30-Sep-2010 | 01-Jun-2010 through 31-May-2011 | 01-Oct-2009 through 30-Sep-2012 | UNDER (OVER) |
| REVENUES: | | | | | | |
| Federal grants | - | - | - | - | - | - |
| State grants | 1,120 | 4,624 | 16,064 | 24,483 | 21,808 | 2,675 |
| Local grants | - | - | - | - | - | - |
| Program income | - | - | - | - | - | - |
| Other income | - | - | - | - | - | - |
| Interest income | - | - | - | - | - | - |
| In-kind | - | - | - | - | - | - |
| Transfers - In | (1,120) | (4,624) | (15,714) | - | (21,458) | (21,458) |
| TOTAL SUPPORT | - | - | 350 | 24,483 | 350 | (24,133) |
| EXPENSES: | | | | | | |
| Salaries and wages | - | - | - | - | - | - |
| Fringe benefits | - | - | - | - | - | - |
| Employee travel | - | - | - | - | - | - |
| Materials and supplies | - | - | - | - | - | - |
| Repair and maintenance | - | - | - | - | - | - |
| Transportation | - | - | - | - | - | - |
| Equipment purchases | - | - | - | - | - | - |
| Meetings | - | - | - | - | - | - |
| Professional fees | - | - | - | - | - | - |
| Emergency assistance | - | - | 350 | 24,483 | 350 | 24,133 |
| Telephone/fax expense | - | - | - | - | - | - |
| Stipends and incentives | - | - | - | - | - | - |
| Staff development | - | - | - | - | - | - |
| Memberships | - | - | - | - | - | - |
| Insurance | - | - | - | - | - | - |
| Postage and printing | - | - | - | - | - | - |
| Indirect costs | - | - | - | - | - | - |
| In-kind | - | - | - | - | - | - |
| Rent and utilities | - | - | - | - | - | - |
| Advertising | - | - | - | - | - | - |
| Interest expense | - | - | - | - | - | - |
| Other | - | - | - | - | - | - |
| TOTAL EXPENSES | - | - | 350 | 24,483 | 350 | (24,133) |
| EXCESS OF SUPPORT OVER (UNDER) EXPENSES | - | - | - | - | - | - |

FULTON-ATLANTA COMMUNITY ACTION AUTHORITY, INC. AND SUBSIDIARIES

Administrative

Grant # N/A

Statement of Actual Revenues and Expenses Compared to Budget

For the Year Ended September 30, 2012

| BUDGET | ACTUAL | VARIANCE |
|--|--|-------------------------|
| 01-Oct-2011 through 30-Sep-2012 | 01-Oct-2011 through 30-Sep-2012 | UNDER (OVER) |

REVENUES:

| | | | |
|----------------------|---|---------|-----------|
| Federal grants | - | - | - |
| State grants | - | - | - |
| Local grants | - | - | - |
| Program income | - | 475,269 | (475,269) |
| Other income | - | - | - |
| Interest income | - | - | - |
| In-kind | - | - | - |
| Transfers - In | - | - | - |
| TOTAL SUPPORT | - | 475,269 | 475,269 |

EXPENSES:

| | | | |
|--|---|---------|-----------|
| Salaries and wages | - | 288,653 | (288,653) |
| Fringe benefits | - | 73,223 | (73,223) |
| Employee travel | - | 13,246 | (13,246) |
| Materials and supplies | - | 7,266 | (7,266) |
| Repair and maintenance | - | 1,975 | (1,975) |
| Transportation | - | 3,267 | (3,267) |
| Equipment purchases | - | 2,527 | (2,527) |
| Meetings | - | 1,304 | (1,304) |
| Professional fees | - | 438 | (438) |
| Emergency assistance | - | - | - |
| Telephone/fax expense | - | 6,882 | (6,882) |
| Stipends and incentives | - | 8,100 | (8,100) |
| Staff development | - | 1,188 | (1,188) |
| Memberships | - | 591 | (591) |
| Insurance | - | - | - |
| Postage and printing | - | 1,212 | (1,212) |
| Indirect costs | - | - | - |
| In-kind | - | - | - |
| Rent and utilities | - | 57,418 | (57,418) |
| Advertising | - | 399 | (399) |
| Interest expense | - | - | - |
| Other | - | 7,580 | (7,580) |
| TOTAL EXPENSES | - | 475,269 | 475,269 |
| EXCESS OF SUPPORT OVER (UNDER) EXPENSES | - | - | - |

***SCHEDULE OF
STATE AWARDS EXPENDED***

FULTON - ATLANTA COMMUNITY ACTION AUTHORITY, INC. AND SUBSIDIARIES
 SCHEDULE OF STATE AWARDS EXPENDED
 For the Year Ended September 30, 2012

| Grantor/Pass Through Organization/Program Title | Grant Number | Program Status | Award Amount | Amount Due (To)/From 09/30/11 | Cash Received | Non-Cash Support | Cash Returned | Non-federal Support | Expenses | Other Funds to be Returned | Admin Surplus | Amount Due (To)/From 09/30/12 |
|---|-------------------------|----------------|---------------------|-------------------------------|--------------------|------------------|-----------------|---------------------|--------------------|----------------------------|----------------|-------------------------------|
| STATE AWARDS EXPENDED | | | | | | | | | | | | |
| Georgia Department of Human Services | | | | | | | | | | | | |
| Community Services Block Grant - HIV/AIDS Education | 427-93-09091153-99 | Open | \$35,000 | (\$1,740) | - | - | - | - | - | - | - | (\$1,740) |
| Community Services Block Grant - Basic | 42700-040-0000009896 | Open | 1,877,644 | - | 1,629,842 | - | - | - | - | - | - | 247,802 |
| Community Services Block Grant - Basic | 42700-040-0000006662 | Closed | 1,916,654 | 125,120 | 125,120 | - | - | - | 1,877,644 | - | - | - |
| ARRA - Community Services Block Grant - Basic | 42700-040-0000003539 | Open | 3,118,434 | (7,022) | - | - | - | - | - | - | - | (7,022) |
| Low Income Home Energy Assistance Program (LIHEAP) - Note | 42700-040-0000009962 | Open | 6,245,553 | - | 6,245,553 | - | 2,089 | 185 | 6,245,567 | 12,709 | - | (10,791) |
| Low Income Home Energy Assistance Program (LIHEAP) | 42700-040-0000006751 | Closed | 8,556,392 | (48,278) | - | - | 48,274 | - | - | 696 | - | (700) |
| Low Income Home Energy Assistance Program (LIHEAP) | 42700-040-0000003708 | Closed | 10,526,225 | (2,144) | - | - | 2,144 | - | - | - | - | - |
| Regulated Marketer Referral Program | 42700-040-0000005057 | Closed | 24,483 | - | 704 | - | - | - | - | - | 1,120 | 416 |
| Temporary Assistance for Needy Families | MOU dated April 1, 2010 | Open | 104,650 | (343) | - | - | - | - | - | - | - | (343) |
| Total Georgia Department of Human Services | | | \$32,405,035 | \$65,593 | \$8,001,219 | - | \$52,507 | \$185 | \$8,123,211 | \$13,405 | \$1,120 | \$227,622 |

Note A: Amount Due (To)/From Grantor is comprised of a credit for vendor refund payments of \$10,740 and interest of \$51.

***SCHEDULE OF AUDITED ADMINISTRATIVE COSTS
ALLOCATED - BY PROGRAM***

FULTON-ATLANTA COMMUNITY ACTION AUTHORITY, INC. AND SUBSIDIARIES

SCHEDULE OF AUDITED ADMINISTRATIVE COSTS ALLOCATED - BY PROGRAM

For the Year Ended September 30, 2012

| | CSBG | LIHEAP | YouthBuild | Total |
|-----------------------|------------------|----------------|---------------|------------------|
| Salaries and wages | \$804,857 | \$255,711 | \$10,379 | \$1,070,947 |
| Fringe benefits | 211,003 | 36,052 | 2,176 | 249,231 |
| Total Base | 1,015,860 | 291,763 | 12,555 | 1,320,178 |
| Cost Allocation Rate | 36.00% | 36.00% | 36.00% | 36.00% |
| Calculated Allocation | 365,710 | 105,035 | 4,520 | 475,264 |
| Amount Charged | 365,714 | 105,035 | 4,520 | 475,269 |
| (Over) Under Absorbed | (\$4) | (\$0) | (\$0) | (\$5) |

SECTION II

***REPORTS REQUIRED BY GAO
GOVERNMENT AUDITING STANDARDS***

**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 of
**Fulton-Atlanta Community
Action Authority, Inc. and Subsidiaries**

We have audited the consolidated financial statements of **Fulton-Atlanta Community Action Authority, Inc. and Subsidiaries** ("the Authority", a nonprofit organization) as of and for the year ended September 30, 2012, and have issued our report thereon dated March 15, 2013. 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

Management of the Authority is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the Authority's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control over financial reporting.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Authority's consolidated financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.



This report is intended solely for the information and use of the audit committee, management, Board of Trustees, 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.

Decatur, Georgia
March 15, 2013

Clausell & Associates, CBA, P.C.

SECTION III

REPORTS REQUIRED BY OMB CIRCULAR A-133

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133**

To the Board of Directors of
**Fulton-Atlanta Community
Action Authority, Inc. and Subsidiaries**

Report on Compliance for Each Major Federal Program

We have audited **Fulton-Atlanta Community Action Authority, Inc. and Subsidiaries** (“the Authority”, a nonprofit organization) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the Authority’s major federal programs for the year ended September 30, 2012. The Authority’s major federal programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

Management’s Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its federal programs.

Auditor’s Responsibility

Our responsibility is to express an opinion on compliance for each of the Authority’s major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Authority’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 on compliance for each major federal program. However, our audit does not provide a legal determination of the Authority’s compliance.

Opinion on Each Major Federal Program

In our opinion, the Authority complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended September 30, 2012.



Report on Internal Control Over Compliance

Management of the Authority is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Authority's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Decatur, Georgia
March 15, 2013

Clausell & Associates, CBI's, P.C.

FULTON - ATLANTA COMMUNITY ACTION AUTHORITY, INC. AND SUBSIDIARIES
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND OTHER FINANCIAL ASSISTANCE
For the Year Ended September 30, 2012

| <i>Grantor/Program Title</i> | <i>CFDA Number</i> | <i>Grant Number</i> | <i>Federal Expenditures</i> | <i>Non-Federal Expenditures</i> | <i>Total</i> |
|--|--------------------|----------------------|-----------------------------|---------------------------------|--------------------|
| U.S. Department of Health and Human Services | | | | | |
| Passed Through Georgia Department of Human Services: | | | | | |
| Low Income Home Energy Assistance Program | 93.568 | 42700-040-0000009962 | \$6,188,423 | \$48,174 | \$6,236,597 |
| Community Services Block Grant | 93.569 | 42700-040-0000009896 | 1,877,644 | - | 1,877,644 |
| Total U.S. Department of Health and Human Services | | | 8,066,067 | 48,174 | 8,114,241 |
| U.S. Department of Labor | | | | | |
| Direct Program: | | | | | |
| Youthbuild Program | 17.274 | YB-19025-09-60-A-13 | 65,749 | 62,033 | 127,782 |
| Total U.S. Department of Labor | | | 65,749 | 62,033 | 127,782 |
| TOTAL FEDERAL FINANCIAL ASSISTANCE | | | 8,131,816 | 110,207 | 8,242,023 |
| Other Non-Federal Financial Assistance | | | - | 40,659 | 40,659 |
| TOTAL FEDERAL AWARDS AND OTHER FINANCIAL ASSISTANCE | | | \$8,131,816 | \$150,866 | \$8,282,682 |

FULTON-ATLANTA COMMUNITY ACTION AUTHORITY, INC. AND SUBSIDIARIES
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS AND OTHER FINANCIAL ASSISTANCE
September 30, 2012

NOTE A - GENERAL:

The accompanying Schedule of Expenditures of Federal Awards and Other Financial Assistance (the Schedule) presents the activity of all financial assistance programs of the Authority for the year ended September 30, 2012. All financial assistance received directly or indirectly from Federal, State, and local agencies is included in the Schedule.

NOTE B - BASIS OF PRESENTATION:

The accompanying Schedule includes the federal grant activity of the Authority under programs of the federal government for the year ended September 30, 2012. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Because the schedule presents only a selected portion of the operations of the Authority, it is not intended to and does not present the financial position, changes in net assets or cash flows of the Authority.

NOTE C - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES:

Expenditures reported on the Schedule are reported on an other comprehensive basis of accounting. Such expenditures are recognized following the cost principles contained in OMB Circular A-122, *Cost Principles for Non-profit Organizations*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

NOTE D - IN-KIND SUPPORT:

The Authority from time to time receives goods, services, and office space without payment or compensation. Noncash donations are recorded as contributions at their estimated fair values at the date of donation. When the value of services is ascertainable and meets the requirements of FASB ASC 958-605-25-16, it is included in the accompanying Schedule. See also Note N to the Authority's financial statements.

SECTION IV

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

FULTON-ATLANTA COMMUNITY ACTION AUTHORITY, INC. AND SUBSIDIARIES

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended September 30, 2012

| SECTION I - SUMMARY OF AUDITOR'S RESULTS | | | |
|--|---|--|---------------------|
| # | INQUIRY | RESULTS | REFERENCE(S) |
| FINANCIAL STATEMENTS | | | |
| 1. | Type of auditor's report issued: | Unqualified Opinion | Report Pg(s). 3 |
| 2. | Internal control over financial reporting: | | |
| | • Material weaknesses identified? | No | Report Pg(s). 34-35 |
| | • Significant deficiencies identified? | None Reported | Report Pg(s). 34-35 |
| 3. | Noncompliance material to financial statements noted: | No | Report Pg(s). 34-35 |
| FEDERAL AWARDS | | | |
| 1. | Internal control over major programs: | | |
| | • Material weaknesses identified? | No | Report Pg(s). 37-38 |
| | • Significant deficiencies identified? | None Reported | Report Pg(s). 37-38 |
| 2. | Type of auditor's report issued on compliance for major programs: | Unqualified Opinion | Report Pg(s). 37-38 |
| 3. | Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133? | No | Report Pg(s). 37-38 |
| 4. | Identification of Major Programs: | <ul style="list-style-type: none"> • LIHEAP CFDA # - 93.568 • CSBG CFDA # - 93.569 | |
| 5. | Dollar Threshold used to distinguish between type A and type B programs: | <ul style="list-style-type: none"> • \$300,000 | |
| 6. | Auditee qualified as low-risk auditee? | Yes | |
| SECTION II - FINANCIAL STATEMENT FINDINGS | | | |
| 1. | Financial Statement Findings: | None Reported | N/A |
| SECTION III - FEDERAL AWARD FINDINGS | | | |
| 1. | Federal Award Findings: | None Reported | N/A |