

EDUCATING INDIVIDUALS • EQUIPPING FAMILIES • EMPOWERING COMMUNITIES



Cincinnati-Hamilton County  
Community Action Agency

*We help make things happen*

ANNUAL REPORT • 2012-2013

## CAA's EXECUTIVE LEADERSHIP

Gwen L. Robinson  
President/CEO

Gwen Larkin  
Executive Assistant to the President/CEO

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Clinton Johnson  
Community Services Director

Verline Dotson  
Head Start Director

Joan Proffitt  
Finance Director

Willie Hill, III  
GCM I Executive Director

Mason Gray  
Community Relations Director

Shawn Kerley  
Youth Services Director

Brenda Calhoun  
Human Resources Director

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## Major Donors / Funders

U.S. Department of Health and Human Services

U.S. Department of Energy

U.S. Department of Labor

U.S. Department of Agriculture

State of Ohio Department of Development

City of Cincinnati

United Way of Greater Cincinnati

Starbucks

Home Builders Association of Greater Cincinnati

# THE MISSION

To act as advocate, provider and facilitator for a full range of public and private resources, programs and policies, which give low- to moderate-income individuals the opportunity to improve the quality of life for themselves, their families and their communities.

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## THE STORY

Community Action was created with the passage of the Economic Opportunity Act (EOA) of 1964 as a part of President Lyndon B. Johnson's "War on Poverty." The ambitious purpose of this statute was to eliminate the causes and consequences of poverty in the United States. The act established a federal Office of Economic Opportunity, headed by Sargent Shriver, and created organizations called Community Action Agencies (CAAs) that would develop strategies to solve local issues of poverty.

The Cincinnati-Hamilton County Community Action Agency (CAA) was also chartered in 1964. Despite its growth, its work remains unchanged: to lead needy families and individuals in Hamilton County toward self-sufficiency by mobilizing the community's resources.

CAAs are a primary source of direct support for the more than 34.5 million people who live in poverty in the United States. The majority of CAA program participants are extremely poor, with incomes below 75 percent of the federal poverty threshold, or \$9,735 for a family of three (the average family size for the client population). This national network of more than 900 CAAs includes roughly 50 in Ohio.



President Lyndon B. Johnson signs the Economic Opportunity Act of 1964, creating Community Action Agencies across the country.

## Letter from the President/CEO



For more than four decades, the Cincinnati-Hamilton County Community Action Agency has been providing a pathway to a better quality of life for people facing challenging times. After all, everyone deserves the best life possible and our staff provides the knowledge, skills and support to make that a reality for thousands of local residents each year.

I would like to thank our Community Services Department, who offer a range of services from workforce development to emergency aid for families. I applaud the Head Start staff for preparing our next generation of honor roll students and college graduates. Many thanks to our Home Energy Assistance Program (HEAP) staff who serve thousands of households each year – helping to keep homes at safe temperatures, particularly for children and the elderly. To the Greater Cincinnati Microenterprise Initiative (GCMI), I appreciate their commitment to help aspiring entrepreneurs realize their dreams are indeed possible. I commend our Youth Services Department (Blueprint for Success and YouthBuild) as they continue to transform the lives of young men and women. Finally, I would be remiss if I did not thank our administrative staff who work tirelessly behind the scenes to help make it all happen.

All of the great work we do is made possible by our funders. And we certainly could not do it without the support of like-minded board members, partners and everyday citizens who share our commitment and compassion to make Greater Cincinnati a community in which we can all be proud members.

A handwritten signature in black ink that reads "Gwen L. Robinson".

**Gwen L. Robinson**  
President/CEO

## Letter from the Board Chair



It has been my honor and pleasure to serve as a board member and chair of the Board of Trustees for the Cincinnati Hamilton County Community Agency. I am constantly amazed with how the agency is able to keep up with the ever increasing demand for services from families in need. Tens of thousands have been helped this year alone.

There are a few key factors that I believe have contributed to the success and growth of the agency since its inception nearly 50 years ago: a dedicated and loyal staff, steadfast leadership, and committed community partners who have strongly supported the agency's mission.

The Community Action Agency operates under the philosophy that everyone in need deserves a helping hand; it is this idea that drives my fellow board members and me to serve. These are challenging times, but the Community Action Agency and all who stand with us will weather the storm, keeping in the front of our minds those who need our help. Many thanks to my colleagues and the entire CAA staff for their unwavering commitment to this agency.

Finally, I invite you to read the personal stories of the people impacted by the work of the Community Action Agency. It is my hope that you will share in our enthusiasm as we present to you our accomplishments, as well as our plans for the future.

A handwritten signature in black ink, appearing to read 'Mark B. Lawson'.

**Mark B. Lawson, Esq.**  
Board Chair



## BOARD OF DIRECTORS

CAA's Board of Directors is comprised of individuals who represent three main sectors of our community: client sector, public officials and the private sector.



**Seated L-R:** Angela Knighten, Diana Paternoster, Gwen L. Robinson, Mark Lawson, Chandra Mathews-Smith, Valerie Steinhaus, Moira Weir

**Standing L-R:** Terrence Gaither, Harold Wolfe, Stephanie Moes, Todd Kinskey, H.A. Musser, Lamont Taylor

**Not pictured:** Shawn Butler, Benjamin Houck, Beverly Mukes-Gaither, Laure Quinlivan, Wendell Young

### Officers

Board Chair – Mark B. Lawson, Esq.  
Board Vice Chair – Chandra Mathews-Smith  
Board Treasurer – Diana J. Paternoster  
Board Secretary – Stephanie A. Moes, Esq.

### Client Sector

Angela Knighten  
Mark B. Lawson, Esq., Legal Aid Society of Greater Cincinnati  
Stephanie A. Moes, Esq., Legal Aid Society of Greater Cincinnati  
Valerie Steinhaus  
H.A. Musser, Santa Maria Community Services  
Harold Wolfe, Head Start Policy Council

### Public Sector

Shawn Butler, City of Cincinnati  
Todd Kinskey, Hamilton County Community Development Department  
Hon. Laure Quinlivan, City of Cincinnati  
Moira Weir, Hamilton County Job & Family Services  
Hon. Wendell Young, City of Cincinnati

### Private Sector

Terrence Gaither, Hickman & Williams and Company  
Benjamin C. Houck, Pricewaterhouse Coopers  
Chandra Mathews-Smith, Self-Employed  
Beverly Mukes-Gaither, Fifth Third Bank  
Diana J. Paternoster, GE Aviation  
Lamont Taylor, Frisch's



# HEAD START

## HEAD START WORKS

It's a phone call that Sharon Ford will always remember. She learned her three-year-old son talked to his teacher. While most parents may take something like this for granted, that was not the case with Sharon. Her son Aviry rarely spoke to anyone. Sharon describes him as painfully shy to the point that she was worried about his social development. "A hundred thoughts run through your head, is he OK, should I see a doctor, what more can I do?" Sharon recalled her own fond memories of Head Start and picked up the phone to get Aviry enrolled.

"It was one of the best decisions I made for my son." It took him awhile to warm up but within weeks Aviry was "like a different child." Head Start teachers worked with Aviry, nurturing him, giving him space and then pushing him when needed. At 4, Aviry has made remarkable progress academically. Sharon says she has no doubt Aviry will be ready for kindergarten.

Head Start is a quality early childhood education program that prepares children for kindergarten and success in life. Our mission is carried out through self-administered sites, childcare and home provider partnerships. We also have four delegate agencies, including Cincinnati Public Schools, Cincinnati Union Bethel, Hamilton County Educational Services Center and The University of Cincinnati's Arlitt Center.

The program is available in 48 neighborhoods, 22 school districts, and in 220 classrooms – enhancing the early learning experiences of 4,042 Head Start children and 332 Early Head Start children during the 2012-2013 school year. Early Head Start serves pregnant women, infants and toddlers up to age three. This program works to help the youngest members of our community receive the educational foundation they need.





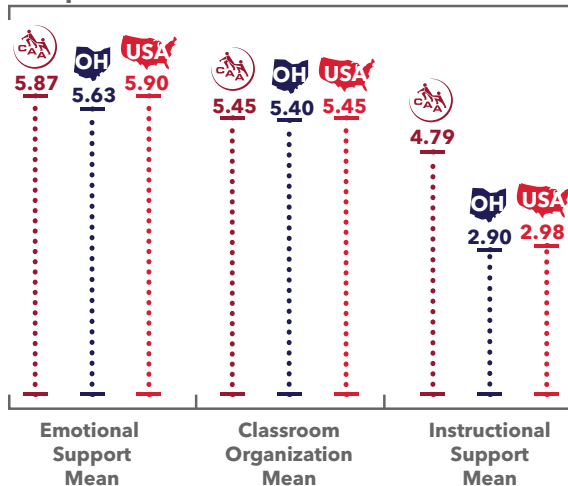
## INNOVATIVE, INSPIRED, RESULTS

Sarah Theobald is beginning her second year at the Community Action Agency, as part of the innovative and educational program known as Teach for America. The national training program selects the cream of the crop, recent college grads with a tremendous passion for working with children in disadvantaged neighborhoods. Head Start is also lucky to have teachers like Stephanie Wethington, who offer a fresh perspective and new ideas. Couple these young teachers with veteran staff and you have a winning combination. Who benefits most? The children of Head Start who get the best of both worlds. Sarah says "I'm re-energized to push my students even further this year." Teachers measure a student's growth on multiple fronts, everything from procedures and social skills to being able to recognize letters and write their names. The goal is to prepare them for kindergarten. Studies have shown kindergarten readiness is a crucial benchmark for a child's future success.

Head Start also partners with Innovations in Community Research and Program Evaluation, a division of Cincinnati Children's Hospital Medical Center, to collect and analyze

Kindergarten Readiness Assessment- Literacy or KRA-L. The scores are used as a barometer to measure effectiveness of our programs. The local minimum standard of school readiness is 19. In the fall of 2012, there were 1,847 Head Start children sent to kindergarten in Hamilton County. The average KRA-L score for those children was 19.9 which exceeds the locally established standard for school readiness.

### CAA CLASS Scores Compared to State and National





### CHILDREN & FAMILIES SERVED AND PERCENTAGE OF FUNDED ENROLLMENT

Head Start	4042	116.02%
Early Head Start	332	182.42%

(179 Children + 153 Pregnant Women)

### AVERAGE MONTHLY ENROLLMENT

(AS A PERCENTAGE OF FUNDED  
ENROLLMENT)

Head Start	99.00%
Early Head Start	100.00%

### PERCENTAGE OF INCOME- ELIGIBLE CHILDREN SERVED

Head Start	3645	90.12%
Early Head Start	316	95.18%

### PERCENTAGE OF OVER-INCOME- ELIGIBLE CHILDREN SERVED

Head Start	397	9.82%
Early Head Start	16	4.82%

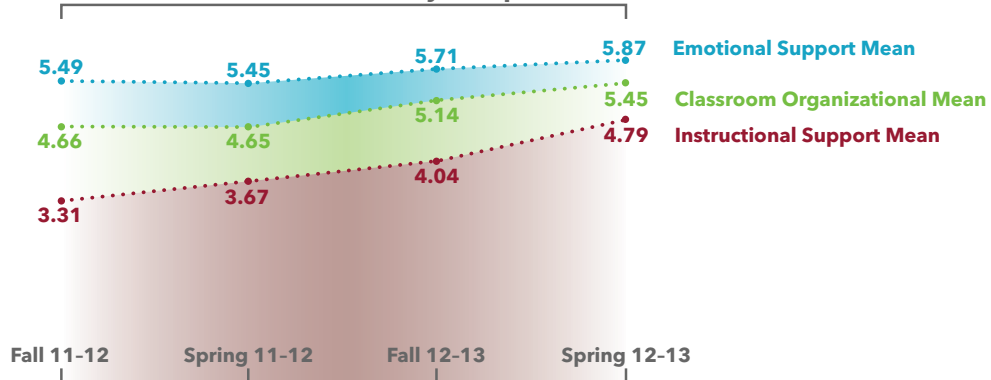
### PERCENTAGE OF ENROLLED CHILDREN WHO RECEIVED MEDICAL EXAMS

Head Start	3785	93.64%
Early Head Start	179	100.00%

### PERCENTAGE OF ENROLLED CHILDREN WHO RECEIVED DENTAL EXAMS/SCREENINGS

Head Start	3663	90.62%
Early Head Start	179	100.00%

### CAA CLASS Mean Scores Yearly Comparisons



# YOUTH SERVICES

In an effort to assist Hamilton County youth in building brighter futures, CAA offers several different programs through our Youth Services Department. Through the various programs, CAA helps young adults, ages 14-28, acquire the knowledge and skills necessary to lead self-sufficient, adult lives.

## **Summer Youth Employment Program (SYEP):**

- CAA serviced 42 youth at 10 worksites. All 42 youth completed the SYEP.
- There were 184 eligible youth for the OWF/TANF Summer Youth Employment Program, CAA serviced 165 at 22 worksites. 5 youth were hired on permanently with McDonald's through SYEP.



## **CAA GIVING A HELPING HAND TO NEIGHBORS IN NEED**

When Uneek Lowe thinks of the Community Action Agency two words come to mind, "impressed and grateful."

The Golf Manor homeowner is thankful for the assistance she received recently from CAA with an emergency home repair.

Uneek's ordeal started with a few sagging ceiling tiles in her dining room. With each passing day more tiles started sagging until half the ceiling looked as if it was caving in. "I thought, Oh my God the whole ceiling is going to come down. It was a mess," said Lowe.

Uneek placed numerous calls for help. She eventually reached the Ohio Development Services Agency, who referred her to CAA,





where she was then connected with the YouthBuild program. Special consideration was given to Uneek who has suffered most of her adult life from a genetic brain disorder. It has limited her ability to work and live a full life. Uneek says she's "been through a lot."

Like Uneek the young men and women of CAA's YouthBuild program, have 'been through a lot.' Many in the program are disadvantaged and at-risk, but YouthBuild is helping keep them out of trouble and on the right path. Three YouthBuild students were sent to Lowe's home to make the ceiling repairs.

The crew, supervised by a professional, put their heart and soul in the project. More than just fixing an old ceiling, this is about putting the pieces of their lives together.

Jerome Battiste has earned a GED and now has a desire to do better. "I want to lead by example for my son." Jerome's goal is to attend the University of Cincinnati.

An emotional Lowe said, "I want them to know what they have done for me – what they're doing really means something."

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### YouthBuild

- 28 students enrolled
- 14 achieved NCCER construction certification
- 7 Certified Nursing Assistants
- 7 passed GED
  - 4 with one or two parts to pass
- 6 enrolling into Cincinnati State
- 1 applying for electrician apprenticeship



## GIVING YOUNG PEOPLE A BLUEPRINT FOR SUCCESS

Blueprint for Success is putting people, ages 18-24 to work at the same time, cleaning up Cincinnati's most blighted neighborhoods. As a result the program helps provide affordable, quality housing. Participants have been working on homes in a number of targeted neighborhoods. Gwen Robinson, CAA President and CEO, says around 260 young people have gone through the program during the past nine years. Blueprint is now in a position where people want to be a part of it. "They come on their own volition, the word is out there about the program," she said.

The achievements of CAA's Blueprint for Success speaks for itself, most are able to land jobs in the construction field and others go on to post-secondary education – something that would have seemed impossible before Blueprint. It is notable that several participants worked on the construction of the Horseshoe Casino. Other high profile construction projects include, The Banks downtown development, CitiRama, Habitat for Humanity and the redevelopment of Loth Street.

By rebuilding Cincinnati, one of the concepts this program promotes is building a bridge between two generations. "We are able to not just help young people receive training, but also to help many of the seniors in our community to lead independent lives," said Cincinnati Vice Mayor Roxanne Qualls.

As for the students, they love it. "You are never doing the same thing. You're always in a different place, different people, you're always doing something new," said student Bruce Sullivan.

For the past three years Blueprint has partnered with the Home Builders Association of Greater Cincinnati. In April 2013, the local group was recognized by the National Home Builders Association as having the "Best Community Service Project" for its partnership with Blueprint.

Director Mike Hoffmaster says the association helps students with interviewing, resume writing and other job skills. "We see the Blueprint for Success program as one in which our industry can hire young men and women who are going to provide the necessary employees that we're going to need as our industry and the economy continues to improve."

### Blueprint for Success

- 22 at-risk young adults graduated from the program
- 4 enrolled in post-secondary education
- 12 are employed – 5 in the field of construction
- 8 of the graduates had internships with the CitiRama Home Show





# COMMUNITY SERVICES

## A LIFELINE FOR THOSE IN NEED

Sixty-one-year-old Roy Wright is visually impaired with a host of health issues that keep him shut in his Walnut Hills home. When you ask him how he feels, one word comes to mind “blessed.” “The Community Action Agency has been a lifeline. I don’t know where else I would turn,” said Roy.

It gets extremely hot in Roy’s home and with heart and breathing problems the heat can be downright dangerous. “I can’t take the heat, it just drains me and makes my health even worse,” Roy said. A nurse who comes by to check on him suggested he apply for assistance with the Community Action Agency. “It’s one of the best things I did. I was able to get help paying my utility bills and this year I even got a new air conditioning unit,” he said. Roy is one of thousands of people in Hamilton County who get help through the Community Action Agency’s Home Energy Assistance Program (HEAP) every year.

These days when Roy counts his blessings, the Community Action Agency is at the top of the list.

**Overcoming the disadvantages of poverty requires a comprehensive approach that addresses immediate life-sustaining needs and provides educational opportunities. CAA’s Community Services provides both, putting our clients on a pathway to a more self-sufficient future.**

### HEAP

- 96,824 households served through regular HEAP, Winter Crisis, and Summer Cooling Program as well as through the PIPP Plus Program (Percentage Income Payment Plan) in Hamilton County.
- 325 air conditioners distributed, 375 box and tower fans, and a total of 3,300 individuals and families received assistance through the Summer Crisis Program
- 750 households received one-time utility payment assistance
- The HEAP department has 21 HEAP Intake Technicians and 22 Outreach Sites throughout Hamilton County



## CAA PROVIDING HELP, HOPE AND OPPORTUNITY

Alexis Harris personifies what happens when you get the kind of help, hope and opportunity offered at the Community Action Agency.

Two years ago Alexis decided that she wanted her daughter out of a regular day care and into a quality learning environment. She sought out Head Start, a curriculum Alexis knew she could trust.

While Head Start brought Alexis to the doors of CAA, another program was the springboard to a life that she now considers "on track."

CAA case managers who had gotten to know Alexis, admired her determination to do better for herself and thought she might be a good candidate for the Roosevelt Transitional Housing Program. The Roosevelt serves as a temporary home for families who are transitioning from homelessness to self-sufficient living situations. It includes a 16-week training program where they receive counseling on how to eliminate debt, utilize available resources, and develop a more positive outlook on life.

Eventually, Alexis was chosen for the program and moved into an apartment. The struggle was not over; Alexis needed to set goals – something that the Roosevelt program requires. At the top of the list – a job to help support her family.

In search of employment, Alexis often wound up at Kelly Services, a temp agency. One day, the manager at Kelly offered Alexis administrative work at the agency office. After four months she was given a raise and gradually more responsibility.

Alexis is now one of the supervisors responsible for helping other people find jobs. "I always said I want to be sitting on the other side of the table (at Kelly) and that's where I am now."

When asked about how the future looks Alexis said, "super bright – I'm going to have to wear sunglasses."

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### Emergency/Support Services

- Rental Assistance: 109 customers totaling \$30,873
- Food Vouchers: 49 customers totaling \$3,475
- Medical Prescription: 2 customers
- Water Bill Payment Assistance: 40 customers totaling \$6,474
- Tax Return Preparation Assistance: 263 customers, totaling \$752,101
- Case Management: 8 customers
- Roosevelt Transitional Housing: 8 customers
  - 2012–Best Practices Award, John Glen School of Public Affairs of The Ohio State University, for its holistic approach to ending homelessness



## WORKFORCE DEVELOPMENT: MAKING THE JOB CONNECTION

Anthony Foster is proof that the Community Action Agency's Workforce Development Program can help put people on a path to finding jobs. At 43, Anthony entered the manufacturing class with the hope of just completing the class and earning a certificate. Little did he know that he'd be leaving the program, five weeks later, with a new job and a new lease on life.

Anthony was hired by Thyssen Krupp Bilstein, an international auto parts manufacturer headquartered in Hamilton, OH. He along with 14 other graduates completed a 140-hour online curriculum at the Community Action Agency. Steven O'Brien of Thyssen Krupp Bilstein says it was Anthony's personality combined with an in-depth "knowledge of manufacturing's core characteristics" that helped him land the job. O'Brien says of the Cincinnati Manufacturing Certificate curriculum "it fits very well into the culture of our company." Anthony is the tenth graduate of the program to be hired by the company.

Anthony's glad he was able to accomplish his goal of getting a good job. He now tries to be an inspiration to others.

"I go back to my old neighborhood in Walnut Hills and talk to the guys and give my testimony."

### Workforce Development

- **Cincinnati Manufacturing Certificates:** 27 customers completed the 140-hour MSSC training, and 17 obtained full-time employment at a living wage
- **Fresh Start:** 37 customers obtained full-time employment
- **Computer Literacy:** 52 customers achieved competency in 3 components of Microsoft Office
- **National Career Readiness Certificate:** 30 customers successfully passed the 3 WorkKeys tests in Reading for Understanding, Applied Math, and Locating Information, which qualified them to earn a National Career Readiness Certificate



# GCM

GREATER CINCINNATI MICROENTERPRISE INITIATIVE

## Greater Cincinnati Microenterprise Initiative (GCM)

GCM promotes individual self-sufficiency and community economic development by stimulating and supporting entrepreneurship among low- and moderate-income individuals. GCM provides support through training, coaching, and access to capital.

GCM is a collaborative effort of the Cincinnati-Hamilton County Community Action Agency (CAA) and the United Way of Greater Cincinnati (UWGC) since 1998.



GREATER  
CINCINNATI  
MICROENTERPRISE  
INITIATIVE



## HELPING STARTUPS ON THE ROAD TO SUCCESS

Cincinnati natives Jack Heekin and Tom O'Brian are living the dream of any budding entrepreneur: an idea once on a sticky note becomes a thriving business. For this pair: it's Pedal Wagon. Childhood friends who reconnected after college, Heekin and O'Brian founded Unplugged, LLC in February of 2012. They developed a 15-seat pedal-powered bike that can be reserved for pub crawls, birthday parties or progressive dinners. Although the bike has a driver, guests are encouraged to pedal along the way. It's not as much about getting from point A to point B, instead it's the experience of friends, family and fun.

The pair sought financing through traditional channels, but they were denied because they were a start-up. They were referred to GCM, known for helping start-ups and entrepreneurs. GCM was able to help them secure a micro-loan as well as a Small Business Administration loan. The pedal wagon has created both full and part-time jobs.





The business has four bikes operating in Cincinnati and Northern Kentucky and looks to expand services to Columbus. Heekin said Pedal Wagon had about 4,000 passengers last year and expects to serve even more in the years to come.

*(January 1 to December 31, 2012)*

- 81 businesses received technical assistance
- 71 participants completed entrepreneurial training
- 12 loans in GCMi loan portfolio
- Outstanding GCMi portfolio balance: \$342,184
- Number of jobs created/retained: 18/4
- Loan Dollars secured by GCMi clients Traditional and Non Traditional
  - 4 clients/\$184,000
- Total Financing provided to GCMi Clients: \$1,748,482.00 (Program to Date)

*In addition to its proprietary loan pool, which provides capital to low- to moderate-income business owners, GCMi also provides loan administration for the City of Cincinnati's small business loan programs.*

## GCMiElite Entrepreneurship Program

GCMiElite helps small business owners properly implement their vision by providing training, financial education and supportive business services to potential and current business owners. Clients learn to focus their business management needs and to develop and implement business plans. Clients gain a better understanding of branding strategies, appropriate software systems, financial management tools, and more. GCMiElite also partners with industry professionals to offer accounting, marketing, and Information Technology (IT) coaching.

- 7 participants enrolled in the program
- 5 participants started a new business and still remain in business



## GCMI'S E-CAMP

GCMI in collaboration with Jobs for Cincinnati Graduates (JCG) offers a remarkable opportunity every year for students to experience what it's like to make their own destiny. Twenty-one students, who recently received their high school diplomas, were able to participate in GCMI's month-long Entrepreneurial program, known as E-Camp. Students from eight public high schools learned how to formulate ideas, cultivate a business plan and market their product or service. GCMI did not stop there; all students received personal financial management education and learned how to develop team-building and leadership skills. At the end of the camp, students participated in a contest for the most viable and marketable business proposal. Each business plan was evaluated by a panel of judges.



## GCMI ENTREPRENEURIAL TRAINING ACADEMY (IN SPANISH)

This year GCMI completed its first Entrepreneurial Training Academy (ETA) small business training classes taught entirely in Spanish. The 8-week, 10-class course titled "Mi Negocio" (my own business) was well received by its seven graduates. This series of all Spanish-language training classes is the first of its kind for the Cincinnati area. Training classes included topics such as: Business Plan Basics, Navigating the Registration of a

Business, Connecting a Business to its Market, Funding Options, and Financial Management.

Supporters, collaborators, and partners of GCMI include: The Hispanic Chamber of Commerce, PNC Bank, Santa Maria Community Services, Su Casa Hispanic Center, Small Business Development Center at the Urban League, US Bank, and local Hispanic attorneys and business owners.

  
**Mi Negocio**  
 Introduction to the world of business

# INDEPENDENT AUDITORS' REPORT

The Board of Directors  
Cincinnati-Hamilton County Community Action Agency

## Report on the Financial Statements

We have audited the accompanying consolidated financial statements of Cincinnati-Hamilton County Community Action Agency (C-HCCAA), which comprises the consolidated statements of financial position as of December 31, 2012 and 2011 and the related consolidated statements of activities, functional expenses, and cash flows for the years then ended, and the related notes to the consolidated financial statements.

## Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

## Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audits. We conducted our audits 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 audits to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## Opinion

In our opinion, the consolidated financial statements referred to above presents fairly, in all material respects, the financial position of C-HCCAA as of December 31, 2012 and 2011, and the changes in its net assets and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

## Other Matters

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations and the schedule of Indirect cost rates are presented for purposes of additional analysis and are not a required part of the consolidated 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 consolidated 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 consolidated financial statements or to the consolidated 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 consolidated financial statements as a whole.

## Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated June 13, 2013 on our consideration of C-HCCAA'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 in considering C-HCCAA's internal control over financial reporting and compliance.

*Clark, Selinger, Hachett & Co.*

Cincinnati, Ohio  
June 13, 2013

FINANCIALS



**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

December 31, 2012

**ASSETS**

Cash and cash equivalents	\$ 743,568
Investments	765,843
Accounts receivable	156,672
Grants receivable	998,192
Prepaid expenses	7,989
Inventory	3,192
Advances	591,754
Property and equipment, net	20,164,607
Property held for resale	228,510

**Total assets** ..... **\$23,660,327****LIABILITIES**

Accounts payable	\$ 1,184,376
Accrued expenses	312,224
Refundable advance	1,057,886
Interest rate swap liability	203,985
Bonds payable	9,740,000
Long-term debt	1,822,475

**Total liabilities** ..... **\$14,320,946****NET ASSETS**

Unrestricted	\$ 9,056,098
Temporarily restricted	274,575
Permanently restricted	8,708

**Total net assets** ..... **\$ 9,339,381****Total liabilities and net assets** ..... **\$23,660,327****CONSOLIDATED STATEMENT OF ACTIVITIES**

for the year ended December 31, 2012

**UNRESTRICTED NET ASSETS****Revenues, Other Support and Gains:**

Federal grants	\$ 28,395,590
Local grants	1,205,695
In-kind contributions	4,871,294
Program income	104,917
Rent income	231,960
Interest income	16,872
Donations	61,016
Net realized gain (loss) on investments	(2,040)
Net unrealized gain on investments	82,253
Gain (loss) on disposal of property and equipment	(110,902)
Gain on interest rate swap agreement	140,858
Other	96,679

35,094,192

Net assets released from restrictions:

Restrictions met ..... 5,094

Total unrestricted revenues, other

support and gains ..... 35,099,286**Expenses:**

Child development	28,479,069
Community services	1,982,672
Home weatherization	230,764
Emergency assistance	2,429,417
Social development and enrichment	383,622
Management and general	1,914,640
Fundraising	1,887

Total expenses ..... 35,422,071**Decrease in unrestricted net assets** ..... **(322,785)****TEMPORARILY RESTRICTED NET ASSETS**

Interest income	1,188
Unrealized gain on investment	8,636
Net assets released from restrictions:	
Depreciation on contributed property	(10,852)
Restrictions met	(5,094)

**(Decrease) in temporarily restricted net assets** ..... **(6,122)**

Change in net assets ..... (328,907)

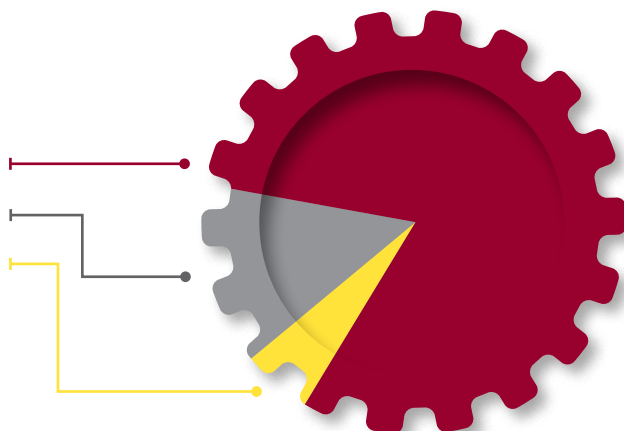
**Net assets at beginning of year** ..... **9,668,288****Net assets at end of year** ..... **\$ 9,339,381***The Report on Audit of Consolidated Financial Statement, including the Notes, is available upon request.*



## REVENUES

for the year ended December 31, 2012

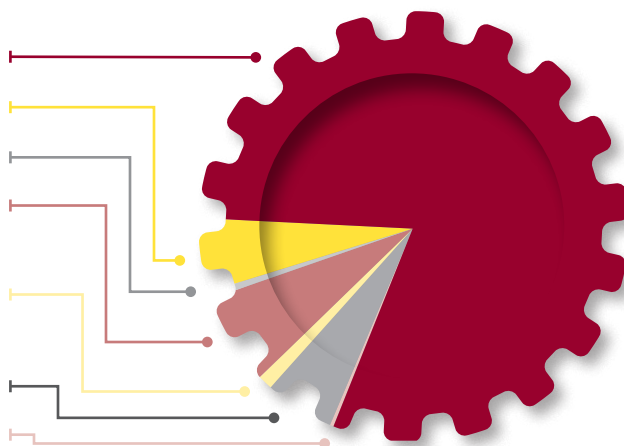
Federal Awards . . . . .	\$28,395,590	80.90%
In-Kind . . . . .	\$4,871,294	13.88%
Other . . . . .	\$1,832,402	5.22%



## EXPENSES

for the year ended December 31, 2012

Child Development . . . . .	\$28,479,069	80.40%
Community Services . . . . .	\$1,982,672	5.60%
Home Weatherization . . . . .	\$230,764	0.65%
Emergency Assistance . . . . .	\$2,429,417	6.86%
Social Development and Enrichment . . . . .	\$383,622	1.08%
Management and General . . . . .	\$1,914,640	5.40%
Fundraising . . . . .	\$1,887	0.01%



## Public & Private Revenue for the Fiscal Year Ending 12/31/12

Federal Grants .....	\$ 28,395,590
In Kind .....	4,871,294
Local Grants .....	1,205,695
Program Income .....	104,917
Rent Income .....	231,960
Interest/Investment Income .....	97,085
Donations .....	61,016
Other .....	131,729
<b>Total 2012 Revenue .....</b>	<b><u>\$35,099,286</u></b>

## Budgetary Expenditures for the Fiscal Year Ending 12/31/12 and Budget for the 2013 Fiscal Year

	<b>Total Agency Budget</b>	<b>Actual Costs Through 12/31/12</b>	<b>Budget Remaining</b>	<b>Actual % Expended</b>	<b>Agency Budget for the 2013 Fiscal Year</b>
Salaries .....	\$8,191,155	\$7,569,714	.621,441	92%	\$7,985,985
Fringe Benefits .....	2,518,588	2,517,550	1,038	100%	2,652,355
Youth Labor and Benefits .....	0	47,802	(47,802)	0%	0
Contractual .....	1,449,337	1,588,670	(139,333)	110%	1,675,910
Space .....	681,203	713,624	(32,421)	105%	694,161
Financing Costs .....	548,449	437,152	111,297	80%	460,343
Travel .....	192,419	180,384	12,035	94%	191,798
Supplies .....	789,843	726,420	63,423	92%	889,305
Delegate Services .....	12,256,597	11,662,960	593,637	95%	12,403,955
Utilities .....	413,444	393,639	19,805	95%	376,004
Telephone .....	137,319	122,361	14,958	89%	120,095
Printing and Reproduction .....	74,547	86,840	(12,293)	116%	100,956
Computers .....	223,554	78,363	145,191	35%	120,295
Equipment .....	52,116	22,254	29,862	43%	1,389
Depreciation .....	791,699	1,051,804	(260,105)	133%	814,224
Insurance .....	117,657	121,580	(3,923)	103%	130,328
Client Support .....	2,380,521	1,614,345	766,176	68%	2,609,620
Staff Development .....	258,859	326,288	(67,429)	126%	350,131
Vehicles .....	138,906	144,358	(5,452)	104%	66,328
Other .....	226,054	176,134	49,920	78%	250,142
In-Kind .....	5,984,099	4,990,761	993,338	83%	6,066,710
<b>Total .....</b>	<b><u>\$37,426,366</u></b>	<b><u>\$34,573,003</u></b>	<b><u>\$2,853,363</u></b>	<b><u>92%</u></b>	<b><u>\$37,960,034</u></b>



Esta es el área de matemáticas  
This is the math area



**Cincinnati-Hamilton County  
Community Action Agency**

*We help make things happen*

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