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Form **990**

OMB No. 1545-0047

2011Department of the Treasury
Internal Revenue Service**Return of Organization Exempt From Income Tax**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code
(except black lung benefit trust or private foundation)

▶ The organization may have to use a copy of this return to satisfy state reporting requirements.

A For the 2011 calendar year, or tax year beginning 7/01, 2011, and ending 6/30, 2012

- B**
- Check if applicable:
-
- ☐
- Address change
-
- ☐
- Name change
-
- ☐
- Initial return
-
- ☐
- Terminated
-
- ☐
- Amended return
-
- ☐
- Application pending

C COMMUNITY ACTION PROGRAMS INTER-CITY
100 EVERETT AVE, UNIT 14
CHELSEA, MA 02150**D** Employer Identification Number

04-2428915

E Telephone number

617 884-6130

G Gross receipts \$ 14,148,091.**F** Name and address of principal officer
Same As C Above**H(a)** Is this a group return for affiliates? ☐ Yes ☒ No**H(b)** Are all affiliates included?
If "No," attach a list (see instructions) ☐ Yes ☒ No**I** Tax-exempt status ☒ 501(c)(3) ☐ 501(c) () (insert no) 4947(a)(1) or 527**J** Website: ▶ HTTP://WWW.CAPICINC**H(c)** Group exemption number ▶**K** Form of organization ☒ Corporation ☐ Trust ☐ Association ☐ Other ▶ **L** Year of Formation 1967 **M** State of legal domicile MA**Summary**

Activities & Governance	1	Briefly describe the organization's mission or most significant activities	COMMUNITY SERVICES FOR LOW INCOME FAMILIES	
	2	Check this box ☐ if the organization discontinued its operations or disposed of more than 25% of its net assets		
	3	Number of voting members of the governing body (Part VI, line 1a)	3	25
	4	Number of independent voting members of the governing body (Part VI, line 1b)	4	25
	5	Total number of individuals employed in calendar year 2011 (Part V, line 2a)	5	156
	6	Total number of volunteers (estimate if necessary)	6	235
	7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
7b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.	
Revenue	8	Contributions and grants (Part VIII, line 1h)		
	9	Program service revenue (Part VIII, line 2g)	14,945,261.	14,148,091.
	10	Investment income (Part VIII, column (A), lines 3, 4, and 7d)		
	11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)		
	12	Total revenue — add lines 8 through 11 (must equal Part VIII, column (A), line 12)	14,945,261.	14,148,091.
	13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)		
	14	Benefits paid to or for members (Part IX, column (A), line 4)		
	15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	4,511,177.	4,682,404.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	16b	Total fundraising expenses (Part IX, column (D), line 25)		
Expenses	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	10,343,845.	9,592,400.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	14,855,022.	14,274,804.
	19	Revenue less expenses. Subtract line 18 from line 12	90,239.	-126,713.
	20	Total assets (Part X, line 16)	1,958,446.	1,510,650.
Net Assets or Fund Balances	21	Total liabilities (Part X, line 26)	1,173,772.	852,732.
	22	Net assets or fund balances. Subtract line 21 from line 20	784,674.	657,918.

Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer

Date

ROBERT S. REPUCCI

Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name

Preparer's signature

Date

Check ☐ if self-employed

PTIN

Firm's name ▶ LOPEZ, CHAFF & WIESMA ASSOCIATES, INC.

Firm's address ▶ 130 PARKER STREET, SUITE 20

LAWRENCE, MA 01843

Firm's EIN ▶ 04-3100673

Phone no (978) 689-8822

May the IRS discuss this return with the preparer shown above? (see instructions)

☒ Yes ☐ No**BAA** For Paperwork Reduction Act Notice, see the separate instructions.

TEEA0113L 08/18/11

Form 990 (2011)

SCANNED DEC 28 2012

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OGDEN, UT

P 4

Statement of Program Service Accomplishments

Check if Schedule O contains a response to any question in this Part III

☒ X**1** Briefly describe the organization's mission:CAPIC IS AN ANTI-POVERTY COMMUNITY ACTION AGENCY SEEKING TO ELIMINATE POVERTY THROUGH
EDUCATION, PROGRAMS AND ADVOCACY IN ITS COMMUNITY.**2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? ☐ Yes ☒ No

If 'Yes,' describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If 'Yes,' describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations and section 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.**4a** (Code:) (Expenses \$ 8,775,250. including grants of \$) (Revenue \$ 8,636,078.)ENERGY WEATHERIZATION AND FUEL ASSISTANCE PROGRAMS OPERATED FOR CONSERVATION AND
PAYMENT ASSISTNCE FOR ELIGIBLE FAMILIES - 4000 SERVED.**4b** (Code:) (Expenses \$ 2,872,535. including grants of \$) (Revenue \$ 2,572,120.)HEADSTART-PROGRAMS OPERATED IN SEVEN LOCATIONS SERVING 210 CHILDREN FROM THE LOCAL
AREA.**4c** (Code:) (Expenses \$ 1,799,610. including grants of \$) (Revenue \$ 1,799,610.)DAYCARE - FULL DAYCARE AFTER SCHOOL PROGRAMS FOR APPROXIMATELY 200 CHILDREN FROM
LOCAL AREAS.**4d** Other program services. (Describe in Schedule O.) See Schedule O(Expenses \$ 827,409. including grants of \$) (Revenue \$ 840,283.)**4e** Total program service expenses 14,274,804.

Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If 'Yes,' complete Schedule A	X	
2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If 'Yes,' complete Schedule C, Part I		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If 'Yes,' complete Schedule C, Part II		X
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If 'Yes,' complete Schedule C, Part III		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If 'Yes,' complete Schedule D, Part I		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If 'Yes,' complete Schedule D, Part II		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If 'Yes,' complete Schedule D, Part III		X
9 Did the organization report an amount in Part X, line 21; serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If 'Yes,' complete Schedule D, Part IV		X
10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If 'Yes,' complete Schedule D, Part V		X
11 If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable.		
a Did the organization report an amount for land, buildings and equipment in Part X, line 10? If 'Yes,' complete Schedule D, Part VI		X
b Did the organization report an amount for investments— other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VII		X
c Did the organization report an amount for investments— program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part VIII		X
d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If 'Yes,' complete Schedule D, Part IX		X
e Did the organization report an amount for other liabilities in Part X, line 25? If 'Yes,' complete Schedule D, Part X	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If 'Yes,' complete Schedule D, Part X		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? If 'Yes,' complete Schedule D, Parts XI, XII, and XIII	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI, XII, and XIII is optional		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? If 'Yes,' complete Schedule E		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If 'Yes,' complete Schedule F, Parts I and IV		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If 'Yes,' complete Schedule F, Parts II and IV		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If 'Yes,' complete Schedule F, Parts III and IV		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If 'Yes,' complete Schedule G, Part I (see instructions).		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If 'Yes,' complete Schedule G, Part II		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If 'Yes,' complete Schedule G, Part III		X
20 a Did the organization operate one or more hospital facilities? If 'Yes,' complete Schedule H		X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?		

Checklist of Required Schedules (continued)

	Yes	No
21 Did the organization report more than \$5,000 of grants and other assistance to governments and organizations in the United States on Part IX, column (A), line 1? If 'Yes,' complete Schedule I, Parts I and II.	21	X
22 Did the organization report more than \$5,000 of grants and other assistance to individuals in the United States on Part IX, column (A), line 2? If 'Yes,' complete Schedule I, Parts I and III.	22	X
23 Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? If 'Yes,' complete Schedule J.	23	X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, and that was issued after December 31, 2002? If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25.	24a	X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?	24b	
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?	24c	
d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?	24d	
25a Section 501(c)(3) and 501(c)(4) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? If 'Yes,' complete Schedule L, Part I.	25a	X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? If 'Yes,' complete Schedule L, Part I.	25b	X
26 Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If 'Yes,' complete Schedule L, Part II.	26	X
27 Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? If 'Yes,' complete Schedule L, Part III.	27	X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV.	28a	X
b A family member of a current or former officer, director, trustee, or key employee? If 'Yes,' complete Schedule L, Part IV.	28b	X
c An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? If 'Yes,' complete Schedule L, Part IV.	28c	X
29 Did the organization receive more than \$25,000 in non-cash contributions? If 'Yes,' complete Schedule M.	29	X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If 'Yes,' complete Schedule M.	30	X
31 Did the organization liquidate, terminate, or dissolve and cease operations? If 'Yes,' complete Schedule N, Part I.	31	X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If 'Yes,' complete Schedule N, Part II.	32	X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? If 'Yes,' complete Schedule R, Part I.	33	X
34 Was the organization related to any tax-exempt or taxable entity? If 'Yes,' complete Schedule R, Parts II, III, IV, and V, line 1.	34	X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?	35a	X
b Did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? If 'Yes,' complete Schedule R, Part V, line 2.	35b	X
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? If 'Yes,' complete Schedule R, Part V, line 2.	36	X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If 'Yes,' complete Schedule R, Part VI.	37	X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11 and 19? Note. All Form 990 filers are required to complete Schedule O.	38	X

BAA

Form 990 (2011)

Statements Regarding Other IRS Filings and Tax ComplianceCheck if Schedule O contains a response to any question in this Part V. ☐

	Yes	No
1 a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable	1 a	68
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	1 b	0
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	1 c	X
2 a Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return	2 a	156
b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. (see instructions)	2 b	X
3 a Did the organization have unrelated business gross income of \$1,000 or more during the year?	3 a	X
b If 'Yes' has it filed a Form 990-T for this year? If 'No,' provide an explanation in Schedule O	3 b	
4 a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	4 a	X
b If 'Yes,' enter the name of the foreign country: See instructions for filing requirements for Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts.		
5 a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	5 a	X
b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	5 b	X
c If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T?	5 c	
6 a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible?	6 a	X
b If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?	6 b	
7 Organizations that may receive deductible contributions under section 170(c).		
a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor?	7 a	X
b If 'Yes,' did the organization notify the donor of the value of the goods or services provided?	7 b	
c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	7 c	X
d If 'Yes,' indicate the number of Forms 8282 filed during the year	7 d	
e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	7 e	X
f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	7 f	X
g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required?	7 g	
h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C?	7 h	
8 Sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations. Did the supporting organization, or a donor advised fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	8	
9 Sponsoring organizations maintaining donor advised funds.		
a Did the organization make any taxable distributions under section 4966?	9 a	
b Did the organization make a distribution to a donor, donor advisor, or related person?	9 b	
10 Section 501(c)(7) organizations. Enter.		
a Initiation fees and capital contributions included on Part VIII, line 12	10 a	
b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities	10 b	
11 Section 501(c)(12) organizations. Enter		
a Gross income from members or shareholders	11 a	
b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them.)	11 b	
12 a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041?	12 a	
b If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year	12 b	
13 Section 501(c)(29) qualified nonprofit health insurance issuers.		
a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O.	13 a	
b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans	13 b	
c Enter the amount of reserves on hand	13 c	
14 a Did the organization receive any payments for indoor tanning services during the tax year?	14 a	X
b If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation in Schedule O	14 b	

Governance, Management and Disclosure For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response to any question in this Part VI ☒

Section A. Governing Body and Management

	Yes	No
1a Enter the number of voting members of the governing body at the end of the tax year	25	
If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O.		
1b Enter the number of voting members included in line 1a, above, who are independent	25	
2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee or key employee?		X
3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person?		X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6 Did the organization have members or stockholders?		X
7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?		X
7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or other persons other than the governing body?		X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a The governing body?	X	
b Each committee with authority to act on behalf of the governing body?	X	
9 Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses in Schedule O.		X

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

	Yes	No
10a Did the organization have local chapters, branches, or affiliates?		X
b If 'Yes,' did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990. See Schedule O		
12a Did the organization have a written conflict of interest policy? If 'No,' go to line 13	X	
b Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
c Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe in Schedule O how this is done See Schedule O	X	
13 Did the organization have a written whistleblower policy?	X	
14 Did the organization have a written document retention and destruction policy?	X	
15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
a The organization's CEO, Executive Director, or top management official See Schedule O	X	
b Other officers of key employees of the organization See Schedule O	X	
If 'Yes' to line 15a or 15b, describe the process in Schedule O. (See instructions.)		
16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
b If 'Yes,' did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

17 List the states with which a copy of this Form 990 is required to be filed ▶ None

18 Section 6104 requires an organization to make its Forms 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you make these available. Check all that apply.

☐ Own website ☐ Another's website ☒ Upon request

19 Describe in Schedule O whether (and if so, how) the organization makes its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. See Schedule O

20 State the name, physical address, and telephone number of the person who possesses the books and records of the organization.

▶ ROBERT S REPUCCI 100 EVERETT AVE, UNIT 14 CHELSEA MA 02150 617 884-6130

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent ContractorsCheck if Schedule O contains a response to any question in this Part VII ☐**Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees****1 a** Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of 'key employee.'
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former** directors or trustees that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

List persons in the following order: individual trustees or directors; institutional trustees; officers; key employees; highest compensated employees; and former such persons.

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Schedule O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) ROBERT S REPUCCI Executive Dir.	40				X			133,532.	54,960.	11,977.
(2) JOHN LETEZIA Financial Dir	40				X			103,749.	50,800.	10,992.
(3) ISABEL O'BRIEN Director	0.3	X						0.	0.	0.
(4) RICHARD CLAYMAN, ESQUIRE Director	0.3	X						0.	0.	0.
(5) JAMES CUNNINGHAM Director	0.3	X						0.	0.	0.
(6) MICHAEL NAPPO Director	0.3	X						0.	0.	0.
(7) TERENCE DELEHANTY Director	0.3	X						0.	0.	0.
(8) LANE OLUSEKUN Secretary	0.3	X		X				0.	0.	0.
(9) THERESA MCGRATH Director	0.3	X						0.	0.	0.
(10) ERIC KAMBA Director	0.3	X						0.	0.	0.
(11) LEONARD SPADA Director	0.3	X						0.	0.	0.
(12) ANGIE CATRONE Director	0.3	X						0.	0.	0.
(13) CHIEF TERENCE REARDON Director	0.3	X						0.	0.	0.
(14) ROBERT BRADLEY Director	0.3	X						0.	0.	0.

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (cont)

(A) Name and title	(B) Average hours per week (describe hours for related organizations in Sch O)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(15) PATRICIA DILKEY Director	0.3	X						0.	0.	0.
(16) SUE ELLEN OBLUM Director	0.3	X						0.	0.	0.
(17) RICHELLE CROMWELL President	0.3	X		X				0.	0.	0.
(18) CARLOS LUNA Director	0.3	X						0.	0.	0.
(19) ELIZABETH MCBRIDE Director	0.3	X						0.	0.	0.
(20) CARLA VITALE Director	0.3	X						0.	0.	0.
(21) ANTHONY ZAMBUTO Director	0.3	X						0.	0.	0.
(22) THOMAS STEWART Secretary	0.3	X		X				0.	0.	0.
(23) ROBYN D'APOLITO Vice President	0.3	X		X				0.	0.	0.
(24) KAROL MONSALVE Treasurer	0.3	X		X				0.	0.	0.
(25) _____										
1 b Sub-total								237,281.	105,760.	22,969.
c Total from continuation sheets to Part VII, Section A								0.	0.	0.
d Total (add lines 1b and 1c)								237,281.	105,760.	22,969.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization **2**

	Yes	No
3 Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? If 'Yes,' complete Schedule J for such individual		X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If 'Yes' complete Schedule J for such individual	X	
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? If 'Yes,' complete Schedule J for such person		X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
MENOTOMY 20 ACADEMY ST ARLINGTON, MA 02474	SOCIAL SERVICES	249,780.
TRI CITY COMMUNITY ACTION PROGRAMS 110 PLEASEANT ST MALDEN, MA 02148	SOCIAL SERVICES	253,867.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 in compensation from the organization **2**

Statement of Revenue

			(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512, 513, or 514
CONTRIBUTIONS, GIFTS, GRANTS AND OTHER SIMILAR AMOUNTS	1 a Federated campaigns	1 a				
	b Membership dues	1 b				
	c Fundraising events	1 c				
	d Related organizations	1 d				
	e Government grants (contributions)	1 e				
	f All other contributions, gifts, grants, and similar amounts not included above	1 f				
	g Noncash contributions included in lns 1a-1f. \$					
	h Total. Add lines 1a-1f					
PROGRAM SERVICE REVENUE	Business Code					
	2 a ENERGY	624200	8,636,078.	8,636,078.		
	b HEADSTART	624410	2,872,120.	2,872,120.		
	c DAYCARE	624410	1,799,610.	1,799,610.		
	d COMMUNITY SERVICE	624200	840,283.	840,283.		
	e					
	f All other program service revenue					
g Total. Add lines 2a-2f		14,148,091.				
OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts)					
	4 Income from investment of tax-exempt bond proceeds					
	5 Royalties					
	6 a Gross rents	(i) Real (ii) Personal				
	b Less: rental expenses					
	c Rental income or (loss)					
	d Net rental income or (loss)					
	7 a Gross amount from sales of assets other than inventory	(i) Securities (ii) Other				
	b Less: cost or other basis and sales expenses					
	c Gain or (loss)					
	d Net gain or (loss)					
	8 a Gross income from fundraising events (not including \$ of contributions reported on line 1c) See Part IV, line 18	a				
	b Less: direct expenses	b				
	c Net income or (loss) from fundraising events					
	9 a Gross income from gaming activities. See Part IV, line 19	a				
	b Less: direct expenses	b				
	c Net income or (loss) from gaming activities					
10 a Gross sales of inventory, less returns and allowances	a					
b Less: cost of goods sold	b					
c Net income or (loss) from sales of inventory						
Miscellaneous Revenue		Business Code				
11 a						
b						
c						
d All other revenue						
e Total. Add lines 11a-11d						
12 Total revenue. See instructions		14,148,091.	14,148,091.	0.	0.	

Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns.

All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).

Check if Schedule O contains a response to any question in this Part IX ☐

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to governments and organizations in the United States. See Part IV, line 21				
2 Grants and other assistance to individuals in the United States. See Part IV, line 22				
3 Grants and other assistance to governments, organizations, and individuals outside the United States. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	244,504.	182,589.	61,915.	0.
6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages	3,303,566.	3,056,029.	247,537.	
8 Pension plan accruals and contributions (include section 401(k) and section 403(b) employer contributions)	129,627.	117,607.	12,020.	
9 Other employee benefits	595,933.	545,750.	50,183.	
10 Payroll taxes	408,774.	374,694.	34,080.	
11 Fees for services (non-employees)				
a Management				
b Legal	5,805.		5,805.	
c Accounting	29,906.	17,906.	12,000.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other	866,974.	806,990.	59,984.	
12 Advertising and promotion	6,077.		6,077.	
13 Office expenses	78,723.	63,564.	15,159.	
14 Information technology	66,309.	56,201.	10,108.	
15 Royalties				
16 Occupancy	919,758.	861,470.	58,288.	
17 Travel	75,768.	74,341.	1,427.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	36,578.	32,423.	4,155.	
20 Interest	2,615.		2,615.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	52,162.	43,175.	8,987.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a MATERIALS	3,798,683.	3,798,683.		
b ENERGY PROGRAM PAYMENTS	2,981,339.	2,981,339.		
c SUPPLIES	472,467.	428,873.	43,594.	
d HEATING SYSTEM	199,236.	199,236.		
e All other expenses				
25 Total functional expenses. Add lines 1 through 24e	14,274,804.	13,640,870.	633,934.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here ☐ if following SOP 98-2 (ASC 958-720)				

Balance Sheet

		(A) Beginning of year		(B) End of year
ASSETS	1 Cash — non-interest-bearing	789,197.	1	808,772.
	2 Savings and temporary cash investments		2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	911,863.	4	466,275.
	5 Receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L		5	
	6 Receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions)		6	
	7 Notes and loans receivable, net	183,016.	7	177,016.
	8 Inventories for sale or use	1,903.	8	1,903.
	9 Prepaid expenses and deferred charges	72,467.	9	56,684.
	10a Land, buildings, and equipment: cost or other basis Complete Part VI of Schedule D	10a		
	b Less accumulated depreciation.	10b	10c	
	11 Investments — publicly traded securities		11	
	12 Investments — other securities. See Part IV, line 11		12	
	13 Investments — program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11.		15	
16 Total assets. Add lines 1 through 15 (must equal line 34)	1,958,446.	16	1,510,650.	
LIABILITIES	17 Accounts payable and accrued expenses	30,878.	17	205,989.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons. Complete Part II of Schedule L		22	
	23 Secured mortgages and notes payable to unrelated third parties	72,467.	23	56,684.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	1,070,427.	25	590,059.
	26 Total liabilities. Add lines 17 through 25	1,173,772.	26	852,732.
FUND BALANCES OR FUND ASSETS	Organizations that follow SFAS 117, check here ☒ and complete lines 27 through 29 and lines 33 and 34.			
	27 Unrestricted net assets	784,674.	27	657,918.
	28 Temporarily restricted net assets		28	
	29 Permanently restricted net assets		29	
	Organizations that do not follow SFAS 117, check here ☐ and complete lines 30 through 34.			
	30 Capital stock or trust principal, or current funds		30	
	31 Paid-in or capital surplus, or land, building, or equipment fund		31	
	32 Retained earnings, endowment, accumulated income, or other funds		32	
	33 Total net assets or fund balances	784,674.	33	657,918.
	34 Total liabilities and net assets/fund balances	1,958,446.	34	1,510,650.

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Form 990 (2011)

Reconciliation of Net AssetsCheck if Schedule O contains a response to any question in this Part XI. ☒

1	Total revenue (must equal Part VIII, column (A), line 12)	1	14,148,091.
2	Total expenses (must equal Part IX, column (A), line 25)	2	14,274,804.
3	Revenue less expenses. Subtract line 2 from line 1	3	-126,713.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	784,674.
5	Other changes in net assets or fund balances (explain in Schedule O). See Schedule O	5	-43.
6	Net assets or fund balances at end of year. Combine lines 3, 4, and 5 (must equal Part X, line 33, column (B))	6	657,918.

Financial Statements and ReportingCheck if Schedule O contains a response to any question in this Part XII ☐

	Yes	No
1 Accounting method used to prepare the Form 990 ☐ Cash ☒ Accrual ☐ Other _____ If the organization changed its method of accounting from a prior year or checked 'Other,' explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant?		X
b Were the organization's financial statements audited by an independent accountant?	X	
c If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.	X	
d If 'Yes' to line 2a or 2b, check a box below to indicate whether the financial statements for the year were issued on a separate basis, consolidated basis, or both: ☒ Separate basis ☐ Consolidated basis ☐ Both consolidated and separate basis		
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?	X	
b If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits	X	

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Form 990 (2011)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

▶ Attach to Form 990 or Form 990-EZ. ▶ See separate instructions.

OMB No. 1545-0047

2011

Name of the organization

COMMUNITY ACTION PROGRAMS INTER-CITY

Employer identification number

04-2428915

Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 11, check only one box.)

- 1 ☐ A church, convention of churches or association of churches described in **section 170(b)(1)(A)(i)**.
- 2 ☐ A school described in **section 170(b)(1)(A)(ii)**. (Attach Schedule E.)
- 3 ☐ A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii)**.
- 4 ☐ A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state _____
- 5 ☐ An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv)**. (Complete Part II.)
- 6 ☐ A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v)**.
- 7 ☐ An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 8 ☐ A community trust described in **section 170(b)(1)(A)(vi)**. (Complete Part II.)
- 9 ☒ An organization that normally receives: (1) more than 33-1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions — subject to certain exceptions, and (2) no more than 33-1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975. See **section 509(a)(2)**. (Complete Part III.)
- 10 ☐ An organization organized and operated exclusively to test for public safety. See **section 509(a)(4)**.
- 11 ☐ An organization organized and operated exclusively for the benefit of, to perform the functions of, or carry out the purposes of one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**. See **section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h.
 - a ☐ Type I
 - b ☐ Type II
 - c ☐ Type III — Functionally integrated
 - d ☐ Type III — Other
- e ☐ By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in **section 509(a)(1)** or **section 509(a)(2)**.
- f If the organization received a written determination from the IRS that is a Type I, Type II or Type III supporting organization, check this box. ☐
- g Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?

	Yes	No
(i) A person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the supported organization? 11 g (i)		
(ii) A family member of a person described in (i) above? 11 g (ii)		
(iii) A 35% controlled entity of a person described in (i) or (ii) above? 11 g (iii)		

h Provide the following information about the supported organization(s).

(i) Name of supported organization	(ii) EIN	(iii) Type of organization (described on lines 1-9 above or IRC section (see instructions))	(iv) Is the organization in column (i) listed in your governing document?		(v) Did you notify the organization in column (i) of your support?		(vi) Is the organization in column (i) organized in the U.S.?		(vii) Amount of support
			Yes	No	Yes	No	Yes	No	
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule A (Form 990 or 990-EZ) 2011

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants")						
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3						
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						
6 Public support. Subtract line 5 from line 4						

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
7 Amounts from line 4						
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
11 Total support. Add lines 7 through 10						
12 Gross receipts from related activities, etc (see instructions)					12	
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						☐

Section C. Computation of Public Support Percentage

14 Public support percentage for 2011 (line 6, column (f) divided by line 11, column (f))	14	%
15 Public support percentage from 2010 Schedule A, Part II, line 14	15	%
16a 33-1/3% support test – 2011. If the organization did not check the box on line 13, and the line 14 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization		
b 33-1/3% support test – 2010. If the organization did not check a box on line 13 or 16a, and line 15 is 33-1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization.		
17a 10%-facts-and-circumstances test – 2011. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization		
b 10%-facts-and-circumstances test – 2010. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the 'facts-and-circumstances' test, check this box and stop here. Explain in Part IV how the organization meets the 'facts-and-circumstances' test. The organization qualifies as a publicly supported organization.		
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions		

BAA

Schedule A (Form 990 or 990-EZ) 2011

Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
1 Gifts, grants, contributions and membership fees received. (Do not include any 'unusual grants'.)						0.
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose	11277251.	13364045.	15594929.	14945261.		55,181,486.
3 Gross receipts from activities that are not an unrelated trade or business under section 513						0.
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						0.
5 The value of services or facilities furnished by a governmental unit to the organization without charge						0.
6 Total. Add lines 1 through 5	11277251.	13364045.	15594929.	14945261.	0.	55,181,486.
7a Amounts included on lines 1, 2, and 3 received from disqualified persons	0.	0.	0.	0.	0.	0.
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year	0.	0.	0.	0.	0.	0.
c Add lines 7a and 7b	0.	0.	0.	0.	0.	0.
8 Public support. (Subtract line 7c from line 6.)						55,181,486.

Section B. Total Support

Calendar year (or fiscal yr beginning in) ▶	(a) 2007	(b) 2008	(c) 2009	(d) 2010	(e) 2011	(f) Total
9 Amounts from line 6	11277251.	13364045.	15594929.	14945261.	0.	55,181,486.
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						0.
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						0.
c Add lines 10a and 10b	0.	0.	0.	0.	0.	0.
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						0.
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						0.
13 Total support. (Add lns 9, 10c, 11, and 12.)	11277251.	13364045.	15594929.	14945261.	0.	55,181,486.
14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here.						☒

Section C. Computation of Public Support Percentage

15 Public support percentage for 2011 (line 8, column (f) divided by line 13, column (f))	15	%
16 Public support percentage from 2010 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2011 (line 10c, column (f) divided by line 13, column (f))	17	%
18 Investment income percentage from 2010 Schedule A, Part III, line 17	18	%
19a 33-1/3% support tests — 2011. If the organization did not check the box on line 14, and line 15 is more than 33-1/3%, and line 17 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization	☐	
b 33-1/3% support tests — 2010. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33-1/3%, and line 18 is not more than 33-1/3%, check this box and stop here. The organization qualifies as a publicly supported organization	☐	
20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions	☐	

Supplemental Information. Complete this part to provide the explanations required by Part II, line 10; Part II, line 17a or 17b; and Part III, line 12. Also complete this part for any additional information. (See instructions).

[illegible]

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Name of the organization

Supplemental Financial Statements

► Complete if the organization answered 'Yes,' to Form 990,
Part IV, lines 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

2011

Employer identification number

COMMUNITY ACTION PROGRAMS INTER-CITY

04-2428915

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered 'Yes' to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate contributions to (during year)		
3 Aggregate grants from (during year)		
4 Aggregate value at end of year		

- 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? ☐ Yes ☐ No
- 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? ☐ Yes ☐ No

Part II Conservation Easements. Complete if the organization answered 'Yes' to Form 990, Part IV, line 7.

- 1 Purpose(s) of conservation easements held by the organization (check all that apply).
- | | |
|--|--|
| ☐ Preservation of land for public use (e.g., recreation or education) | ☐ Preservation of an historically important land area |
| ☐ Protection of natural habitat | ☐ Preservation of a certified historic structure |
| ☐ Preservation of open space | |

- 2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register	2d

- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ► _____
- 4 Number of states where property subject to conservation easement is located ► _____
- 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? ☐ Yes ☐ No
- 6 Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ► _____
- 7 Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ► \$ _____
- 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? ☐ Yes ☐ No
- 9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered 'Yes' to Form 990, Part IV, line 8.

- 1 a If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items.
- b If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
- (i) Revenues included in Form 990, Part VIII, line 1. ► \$ _____
- (ii) Assets included in Form 990, Part X. ► \$ _____
- 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items:
- a Revenues included in Form 990, Part VIII, line 1. ► \$ _____
- b Assets included in Form 990, Part X. ► \$ _____

Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply):

a ☐ Public exhibition

b ☐ Scholarly research

c ☐ Preservation for future generations

d ☐ Loan or exchange programs

e ☐ Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes

☐ No

Escrow and Custodial Arrangements. Complete if the organization answered 'Yes' to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1a Is the organization an agent, trustee, custodian, or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☐ No

b If 'Yes,' explain the arrangement in Part XIV and complete the following table:

c Beginning balance

d Additions during the year

e Distributions during the year

f Ending balance

	Amount
1c	
1d	
1e	
1f	

2a Did the organization include an amount on Form 990, Part X, line 21?

☐ Yes

☐ No

b If 'Yes,' explain the arrangement in Part XIV

Endowment Funds. Complete if the organization answered 'Yes' to Form 990, Part IV, line 10

1a Beginning of year balance

b Contributions

c Net investment earnings, gains, and losses

d Grants or scholarships

e Other expenditures for facilities and programs

f Administrative expenses

g End of year balance

(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

a Board designated or quasi-endowment _____ %

b Permanent endowment _____ %

c Temporarily restricted endowment _____ %

The percentages in lines 2a, 2b, and 2c should equal 100%.

3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

(i) unrelated organizations

(ii) related organizations

	Yes	No
3a(i)		
3a(ii)		
3b		

b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R?

4 Describe in Part XIV the intended uses of the organization's endowment funds.

Land, Buildings, and Equipment. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment				
e Other				
Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).)				0.

BAA

Schedule D (Form 990) 2011

Investments – Other Securities. See Form 990, Part X, line 12. N/A

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely-held equity interests		
(3) Other		
(A) -----		
(B) -----		
(C) -----		
(D) -----		
(E) -----		
(F) -----		
(G) -----		
(H) -----		
(I) -----		
Total. (Column (b) must equal Form 990 Part X, column (B) line 12.)		

Investments – Program Related. See Form 990, Part X, line 13. N/A

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.)		

Other Assets. See Form 990, Part X, line 15. N/A

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (B), line 15.)	

Other Liabilities. See Form 990, Part X, line 25.

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DEFERRED REVENUE	590,059.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.)	590,059.

2 FIN 48 (ASC 740) Footnote. In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48 (ASC 740).

Reconciliation of Change in Net Assets from Form 990 to Audited Financial Statements

1	Total revenue (Form 990, Part VIII, column (A), line 12)	14,148,091.
2	Total expenses (Form 990, Part IX, column (A), line 25)	14,274,804.
3	Excess or (deficit) for the year. Subtract line 2 from line 1	-126,713.
4	Net unrealized gains (losses) on investments	
5	Donated services and use of facilities	
6	Investment expenses	
7	Prior period adjustments	
8	Other (Describe in Part XIV.) See Part XIV	-43.
9	Total adjustments (net). Add lines 4 through 8	-43.
10	Excess or (deficit) for the year per audited financial statements. Combine lines 3 and 9	-126,756.

Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1	Total revenue, gains, and other support per audited financial statements	1	14,551,307.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains on investments	2a	
b	Donated services and use of facilities	2b	403,216.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIV.)	2d	
e	Add lines 2a through 2d	2e	403,216.
3	Subtract line 2e from line 1	3	14,148,091.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b	4c	
5	Total revenue. Add lines 3 and 4c. (This must equal Form 990, Part I, line 12)	5	14,148,091.

Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1	Total expenses and losses per audited financial statements	1	14,678,020.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	403,216.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIV.)	2d	
e	Add lines 2a through 2d	2e	403,216.
3	Subtract line 2e from line 1	3	14,274,804.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIV.)	4b	
c	Add lines 4a and 4b	4c	
5	Total expenses. Add lines 3 and 4c. (This must equal Form 990, Part I, line 18)	5	14,274,804.

Supplemental Information

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, line 8; Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b. Also complete this part to provide any additional information.

Supplemental Information (continued)

[illegible]

Schedule D, Part XI, Line 8
Other Changes In Net Assets Or Fund Balances

RETURNED TO GRANTOR		\$	-43.
	Total	\$	<u>-43.</u>

SCHEDULE J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- ▶ **Complete if the organization answered 'Yes' to Form 990, Part IV, line 23.**
▶ **Attach to Form 990. ▶ See separate instructions.**

OMB No 1545-0047

2011

Name of the organization

COMMUNITY ACTION PROGRAMS INTER-CITY

Employer identification number

04-2428915

Questions Regarding Compensation

- 1 a** Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| ☐ First-class or charter travel | ☐ Housing allowance or residence for personal use |
| ☐ Travel for companions | ☐ Payments for business use of personal residence |
| ☐ Tax indemnification and gross-up payments | ☐ Health or social club dues or initiation fees |
| ☐ Discretionary spending account | ☐ Personal services (e.g., maid, chauffeur, chef) |

- b** If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If 'No,' complete Part III to explain

- 2** Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all officers, directors, trustees, and the CEO/Executive Director, regarding the items checked in line 1a?

- 3** Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director. Explain in Part III.

- | | |
|--|---|
| ☐ Compensation committee | ☐ Written employment contract |
| ☐ Independent compensation consultant | ☐ Compensation survey or study |
| ☐ Form 990 of other organizations | ☒ Approval by the board or compensation committee |

- 4** During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization

- a** Receive a severance payment or change-of-control payment?

- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan?

- c** Participate in, or receive payment from, an equity-based compensation arrangement?

If 'Yes' to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3) and 501(c)(4) organizations must complete lines 5-9.

- 5** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization?

- b** Any related organization?

If 'Yes' to line 5a or 5b, describe in Part III.

- 6** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization?

- b** Any related organization?

If 'Yes' to line 6a or 6b, describe in Part III.

- 7** For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If 'Yes,' describe in Part III

- 8** Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If 'Yes,' describe in Part III

- 9** If 'Yes' to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

Yes No

1b

2

4a

4b

4c

5a

5b

6a

6b

7

8

9

X

X

X

X

X

X

X

X

X

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2011

Part III Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions on row (ii). Do not list any individuals that are not listed on Form 990, Part VII.

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable columns (D) and (E) amounts for that individual.

(A) Name		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation reported as deferred in prior Form 990
		(i) Base compensation	(ii) Bonus and incentive compensation	(iii) Other reportable compensation				
1	ROBERT S REPUCCI	(i) 133,532.	(ii) 0.	(iii) 0.	0.	11,977.	145,509.	0.
		(ii) 54,960.	(iii) 0.	(iv) 0.	0.	0.	54,960.	0.
2	JOHN LETEZIA	(i) 103,749.	(ii) 0.	(iii) 0.	0.	10,992.	114,741.	0.
		(ii) 50,800.	(iii) 0.	(iv) 0.	0.	0.	50,800.	0.
3		(i) ---	(ii) ---	(iii) ---	---	---	---	---
4		(i) ---	(ii) ---	(iii) ---	---	---	---	---
5		(i) ---	(ii) ---	(iii) ---	---	---	---	---
6		(i) ---	(ii) ---	(iii) ---	---	---	---	---
7		(i) ---	(ii) ---	(iii) ---	---	---	---	---
8		(i) ---	(ii) ---	(iii) ---	---	---	---	---
9		(i) ---	(ii) ---	(iii) ---	---	---	---	---
10		(i) ---	(ii) ---	(iii) ---	---	---	---	---
11		(i) ---	(ii) ---	(iii) ---	---	---	---	---
12		(i) ---	(ii) ---	(iii) ---	---	---	---	---
13		(i) ---	(ii) ---	(iii) ---	---	---	---	---
14		(i) ---	(ii) ---	(iii) ---	---	---	---	---
15		(i) ---	(ii) ---	(iii) ---	---	---	---	---
16		(i) ---	(ii) ---	(iii) ---	---	---	---	---

Supplemental Information

Complete this part to provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, for Part II. Also complete this part for any additional information.

Area with horizontal dashed lines for supplemental information.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.
▶ Attach to Form 990 or 990-EZ.

OMB No 1545-0047

2011

Name of the organization

COMMUNITY ACTION PROGRAMS INTER-CITY

Employer identification number

04-2428915

Form 990, Part III, Line 4d - Other Program Services Description

VARIOUS SMALLER PROGRAMS ASSISTING LOW INCOME FAMILIES.

Form 990, Part VI, Line 11b - Form 990 Review Process

THE 990 IS REVIEWED BY THE CONTROLLER FOR ACCURACY AND COMPLETENESS. A COPY IS GIVEN
TO THE FINANCE COMMITTEE AND ANY BOARD MEMBERS WHO REQUESTS ONE.

Form 990, Part VI, Line 12c - Explanation of Monitoring and Enforcement of Conflicts

ALL EMPLOYEES FILL OUT A COMPLIANCE SHEET THAT IS PART OF THEIR FILE.

Form 990, Part VI, Line 15a - Compensation Review & Approval Process for CEO, Exec. Dir., or Top Mgtment

THE ORGANIZATION HAS A HUMAN RESOURCE OFFICER WHO LOOKS TO COMPARABLE ENTITIES AND
SALARY COMPARABILITY. FINANCE COMMITTEE REVIEWS AND MAKES DECISIONS WITH ABOVE
PERSONNEL

Form 990, Part VI, Line 15b - Compensation Review & Approval Process for Officers & Key Employees

THE ORGANIZATION HAS A HUMAN RESOURCE OFFICER WHO LOOKS TO COMPARABLE ENTITIES AND
SALARY COMPARABILITY. FINANCE COMMITTEE REVIEWS AND MAKES DECISIONS WITH ABOVE
PERSONNEL

Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available

INTERESTED PARTIES CALL CALL CAPIC TO REQUEST A COPY OF DOCUMENTS.

2011

Schedule O - Supplemental Information

Page 2

COMMUNITY ACTION PROGRAMS INTER-CITY

04-2428915

Form 990, Part XI, Line 5
Other Changes in Net Assets or Fund Balances

RETURNED TO GRANTOR.....	\$	-43.
Total	\$	<u>-43.</u>

SCHEDULE R
(Form 990)

Related Organizations and Unrelated Partnerships

► Complete if the organization answered 'Yes' to Form 990, Part IV, line 33, 34, 35, 36, or 37.
► Attach to Form 990. ► See separate instructions.

OMB No 1545-0047

2011

Department of the Treasury
Internal Revenue Service

Name of the organization

COMMUNITY ACTION PROGRAMS INTER-CITY

Employer identification number

04-2428915

Identification of Disregarded Entities (Complete if the organization answered 'Yes' to Form 990, Part IV, line 33.)

(a) Name, address, and EIN of disregarded entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Total income	(e) End-of-year assets	(f) Direct controlling entity
(1) -----					

(2) -----					

(3) -----					

Identification of Related Tax-Exempt Organizations (Complete if the organization answered 'Yes' to Form 990, Part IV, line 34 because it had one or more related tax-exempt organizations during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Exempt Code section	(e) Public charity status (if section 501 (c)(3))	(f) Direct controlling entity	(g) Sec 512(b)(13) controlled entity?
(1) CAPIC REAL ESTATE 100 EVERETT AVE, UNIT 14 CHELSEA, MA 02150	PROVIDE FACILITIES-COMM ACTION PROG IN	MA	501 (C) (2)		N/A	X
(2) -----						

(3) -----						

(4) -----						

BAA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

TEEA5001L 09/09/11

Schedule R (Form 990) 2011

Part I Identification of Related Organizations Taxable as a Partnership (Complete if the organization answered 'Yes' to Form 990, Part IV, line 34 because it had one or more related organizations treated as a partnership during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Predominant income (related, unrelated, excluded from tax under sections 512-514)	(f) Share of total income	(g) Share of end-of-year assets	(h) Dispropor- tionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner?		(k) Percentage ownership
							Yes	No		Yes	No	
1) -----												
2) -----												
3) -----												
4) -----												
5) -----												

Part II Identification of Related Organizations Taxable as a Corporation or Trust (Complete if the organization answered 'Yes' to Form 990, Part IV, line 34 because it had one or more related organizations treated as a corporation or trust during the tax year.)

(a) Name, address, and EIN of related organization	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Direct controlling entity	(e) Type of entity (C corp, S corp, or trust)	(f) Share of total income		(g) Share of end-of-year assets	(h) Percentage ownership
					Yes	No		
1) -----								
2) -----								
3) -----								
4) -----								
5) -----								

Transactions With Related Organizations (Complete if the organization answered 'Yes' to Form 990, Part IV, line 34, 35, 35a, or 36.)**Note.** Complete line 1 if any entity is listed in Parts II, III, or IV of this schedule.**1** During the tax year did the organization engage in any of the following transactions with one or more related organizations listed in Parts II-IV?

	Yes	No
a Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity		☒
b Gift, grant, or capital contribution to related organization(s)		☒
c Gift, grant, or capital contribution from related organization(s)		☒
d Loans or loan guarantees to or for related organization(s)		☒
e Loans or loan guarantees by related organization(s)		☒
f Sale of assets to related organization(s)		☒
g Purchase of assets from related organization(s)		☒
h Exchange of assets with related organization(s)		☒
i Lease of facilities, equipment, or other assets to related organization(s)		☒
j Lease of facilities, equipment, or other assets from related organization(s)		☒
k Performance of services or membership or fundraising solicitations for related organization(s)		☒
l Performance of services or membership or fundraising solicitations by related organization(s)		☒
m Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)		☒
n Sharing of paid employees with related organization(s)		☒
o Reimbursement paid to related organization(s) for expenses		☒
p Reimbursement paid by related organization(s) for expenses		☒
q Other transfer of cash or property to related organization(s)		☒
r Other transfer of cash or property from related organization(s)		☒

2 If the answer to any of the above is 'Yes,' see the instructions for information on who must complete this line, including covered relationships and transaction thresholds.

(a) Name of other organization	(b) Transaction type (a-f)	(c) Amount involved	(d) Method of determining amount involved
(1) CAPIC REAL ESTATE	j	384,000.	FAIR MKT RENT
(2)			
(3)			
(4)			
(5)			
(6)			

Unrelated Organizations Taxable as a Partnership (Complete if the organization answered 'Yes' to Form 990, Part IV, line 37.)

Provide the following information for each entity taxed as a partnership through which the organization conducted more than five percent of its activities (measured by total assets or gross revenue) that was not a related organization. See instructions regarding exclusion for certain investment partnerships.

(a) Name, address, and EIN of entity	(b) Primary activity	(c) Legal domicile (state or foreign country)	(d) Predominant income (related, unrelated, excluded from tax under section 512-514)	(e) Are all partners section 501(c)(3) organizations?		(f) Share of total income	(g) Share of end-of-year assets	(h) Disproportionate allocations?		(i) Code V-UBI amount in box 20 of Schedule K-1 Form (1065)	(j) General or managing partner?		(k) Percentage ownership
				Yes	No			Yes	No		Yes	No	
(1) -----													

(2) -----													

(3) -----													

(4) -----													

(5) -----													

(6) -----													

(7) -----													

(8) -----													

Supplemental Information

Complete this part to provide additional information for responses to questions on Schedule R (see instructions).

Area with horizontal dashed lines for supplemental information.

COMMUNITY ACTION PROGRAMS INTER-CITY

04-2428915

Prior Year Summary - Form 990/990-EZ
Other expenses (17)

ACCOUNTING	\$	33,700.
PROFESSIONAL FEES-OTHER		1,006,496.
ADVERTISING		1,332.
OFFICE		132,387.
OCCUPANCY		974,340.
TRAVEL		63,531.
INSURANCE		58,175.
MATERIALS		3,892,296.
ENERGY PROGRAMS		3,383,429.
SUPPLIES.....		523,942.
HEATING SYSTEM		186,058.
RENTAL/LEASE/MAINT-EQUIP		88,159.
Total	\$	<u>10,343,845.</u>

COMMUNITY ACTION PROGRAMS INTER-CITY, INC.

FINANCIAL STATEMENTS and AUDITORS' REPORT

IN ACCORDANCE WITH OMB CIRCULAR A-133
and GOVERNMENT AUDITING STANDARDS

JUNE 30, 2012

COMMUNITY ACTION PROGRAMS INTER-CITY, INC.

YEAR ENDED JUNE 30, 2012

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GOVERNMENT AUDITING STANDARDS**

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David J. Carleton & Company
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Institute of Certified
Public Accountants*

*Member - MA
Society of Certified
Public Accountants*

INDEPENDENT AUDITORS' REPORT

October 2, 2012

To the Board of Directors of
Community Action Programs Inter-City, Inc.

We have audited the accompanying balance sheet of Community Action Programs Inter-City, Inc. (a nonprofit organization) as of June 30, 2012, and the related statements of activities, changes in net assets, functional expenses and cash flows for the year then ended. These financial statements are the responsibility of the agency's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with the AICPA Audit and Accounting Guide for Not-for-Profit Organizations and in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards* issued by the Comptroller General and OMB Circular A-133 "Audits of Institutions of Higher Education and Nonprofit Organizations." Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Community Action Programs Inter-City, Inc.'s fixed asset policy, as discussed in the notes to the financial statements, is to expense fixed assets purchased with the cost reimbursement grant funds. These expenditures, though recorded in conformity with the grant agreement, do not conform with generally accepted accounting principles in the United States of America.

In our opinion, except for the effect of not capitalizing certain fixed asset purchases as discussed in the paragraph above, the financial statement referred to above presents fairly in all material aspects, the financial position of Community Action Programs Inter-City, Inc. as of June 30, 2012 and the changes in net assets and its cash flows for the year ended in conformity with accounting principles generally accepted in the United States of America.

INDEPENDENT AUDITORS' REPORT

(Continued)

In accordance with *Government Auditing Standards*, we have also issued our report dated October 2, 2012 on our consideration of Community Action Programs Inter-City, Inc.'s internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on 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 read in conjunction with this report in considering the results of our audit.

Our audit was conducted for the purpose of forming our opinion on the financial statements that collectively comprise Community Action Programs Inter-City, Inc.'s financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for the purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Government, and Non-Profit Organizations*, and is not a required part of the financial statements. The schedule of expenditures of federal awards 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 taken as a whole.

Respectfully submitted,

David J. Carleton
Certified Public Accountant

COMMUNITY ACTION PROGRAMS INTER-CITY, INC.

BALANCE SHEET

JUNE 30, 2012

ASSETS

Cash	\$	808,772
Grants and Contract Funds Receivable		466,275
Due From CAPIC Realty		177,016
Materials Inventory		1,903
Buses		<u>56,684</u>
Total Assets	\$	<u>1,510,650</u>

LIABILITIES AND NET ASSETS

Accounts Payable, Accrued Expenses and Payroll Tax Withholdings	\$	205,989
Bus Loan Payable		56,684
Client Deposits		<u>590,059</u>
Total Liabilities		<u>852,732</u>
Net Assets - Unrestricted		
Commonwealth of Massachusetts		
Department of Housing and Community Development		
CSBG		(10,755)
Energy		149,675
Community Services		(2,188)
U.S. Department of Health and Human Services		
Headstart		---
Private Funds		134,643
Unrestricted Funds		
General Nonearmarked Funds		<u>386,543</u>
Total Net Assets		<u>657,918</u>
Total Liabilities and Net Assets	\$	<u>1,510,650</u>

See accompanying notes to financial statements

COMMUNITY ACTION PROGRAMS INTER-CITY, INC.
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED JUNE 30, 2012

Changes in Unrestricted Assets:

Revenues

Federal Grant Support	\$ 10,877,464
State Grant Support	1,720,236
Private Grants	1,203,534
Program Income	261,857
Other Income	85,000
In-Kind Revenue	403,216
Total Unrestricted Revenue	<u>14,551,307</u>

Expenses

Energy	8,775,250
Headstart	3,275,751
Daycare	1,799,610
Other Community	182,371
CSBG	612,970
Other Expenses	32,068
Total Expenses	<u>14,678,020</u>

(Decrease) in Unrestricted Net Assets (126,713)

Returned to Grantor (43)

Net asset at beginning of year 784,674

Net assets at end of year \$ 657,918

COMMUNITY ACTION PROGRAMS INTER-CITY, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2012

	CSBG-Agency Administration	Program Services				General Non- Earmarked Fund	Total
		Energy	Head Start	Day Care	Community Services		
Expenses							
Salaries	\$309,452	\$677,237	\$1,536,610	\$980,319	\$44,452	---	\$3,548,070
Employee health and retirement benefits	62,203	121,525	334,440	205,215	2,177	---	725,560
Payroll taxes	34,080	68,510	181,623	118,005	6,556	---	408,774
Total Personnel	405,735	867,272	2,052,673	1,303,539	53,185	---	4,682,404
Consultant and contract services	71,984	725,581	88,812	16,305	---	---	902,682
Payments on behalf of energy program participants	---	2,981,339	---	---	---	---	2,981,339
Travel and transportation	1,427	---	53,006	5,001	---	16,334	75,768
Space costs and rentals	58,288	110,946	345,698	312,869	91,957	---	919,758
Consumable supplies and maintenance	43,594	38,421	220,810	132,413	37,229	---	472,467
Rental, lease, purchase and maintenance of equipment	10,108	11,621	32,594	11,986	---	---	66,309
Other Costs	21,834	4,040,070	78,942	17,497	---	15,734	4,174,077
In-kind expenses	---	---	403,216	---	---	---	403,216
Total Expenses	\$612,970	\$8,775,250	\$3,275,751	\$1,799,610	\$182,371	\$32,068	\$14,678,020

See accompanying notes to financial statements

COMMUNITY ACTION PROGRAMS INTER-CITY, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2012

Cash flows From Operating Activities

Change in net assets	\$ (126,713)
Retuned to Grantor	(43)
Adjustments to reconcile change in net assets to net cash provided by operating activities:	
Depreciation	---
Decrease in Grants Receivable	445,588
Decrease in CAPIC Realty Loan	6,000
Decrease in Deferred Revenue	(1,070,427)
Increase in Client Deposits	590,059
Increase in Accounts Payable	175,111
Decrease in Bus Loans	<u>(15,783)</u>
Net cash provided (used) by operating activities	3,792

Cash Flows from Investing Activities

Cash Flows from Financing Activities

Payments on Bus Loans	<u>15,783</u>
Net (decrease) in cash	19,575
Cash and cash equivalents at beginning of year	<u>789,197</u>
Cash and cash equivalents at end of year	\$ <u><u>808,772</u></u>

Supplemental Disclosures:

No interest or taxes paid.

NOTES TO FINANCIAL STATEMENTS

COMMUNITY ACTION PROGRAMS INTER-CITY, INC.

JUNE 30, 2012

Operations

Community Action Program Intercity Inc. is a not-for-profit organization established and exempt from income taxes under section 501 (c)(3) of the Internal Revenue Code. CAPIC is an anti-poverty community action agency seeking to eliminate poverty, its causes and effects through education, programs and advocacy, in Chelsea, Revere, Winthrop and surrounding communities. The agency encourages the participation, self-development and independence of income eligible clients.

CAPIC operates the following major programs

Advocacy and Community Services

The Advocacy and Community Services programs help low-income people meet their basic needs and assert their basic right. The programs provide direct, relief, advocacy, legal services and community organizing in an effort to help low-income families and individuals address immediate concerns and work toward long-term social change. Current programs are:

FEMA

Summer Programs

Project Bread

Emergency Services

Children and Family Services

The Children and Family Services (CFS) programs provide comprehensive children, family and community development services to income-eligible households through quality preschool programs, nutrition education and assistance, and parent involvement. The CFS programs also provide a variety of parenting and child development programs for all families in Chelsea and Revere. Adults wishing to pursue careers in early childhood education are assisted through a variety of employment-related programs and counseling.

The Children and Family Services programs include:

Head Start provides comprehensive child and family development services to income-eligible residents.

Child Development Center is a full-day, full-year infant, toddler and preschool/daycare for 6-week old to kindergarten-aged children whose parents are working.

After School Development Center – half-day after school for five to twelve year olds whose parents are working.

Child and Adult Food Care Program supplied breakfast, lunch, and snacks to income eligible participants.

NOTES TO FINANCIAL STATEMENTS
COMMUNITY ACTION PROGRAMS INTER-CITY, INC.
JUNE 30, 2012

Operations

Energy Services

The Energy programs are designed to assist low-income households, meet immediate energy needs and find long-term solutions to high utility bills. Public and private assistance is combined with energy education, budgeting, and consumer rights information to encourage and enable households to reduce and better manage energy bills. Current programs are:

Fuel Assistance

Weatherization

Heating System Program

Utility Program

CAPIC's main source of funding is from contracts with the Commonwealth of Massachusetts, Department of Housing and Community Development (DHCD), and the US Department of Health and Human Services, which provide over 90% of its revenue

Summary of Significant Accounting Policies

Revenues and Expenses

Revenue and expenses are recognized on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America. Revenue is recognized from fixed price or unit based contracts when services have been rendered. Functional expenses are allocated to the various programs based on direct charge, space usage, logs and personnel time estimates.

Cost Reimbursable Contracts

Most grants and contracts received from government agencies are cost reimbursement agreements. Accordingly, grant and contract income equals expenses incurred up to contract/grant ceilings; therefore, the excess (deficit) is carried as a liability (advance on contracts) or as an asset (grant receivable-billed and unbilled), respectively.

In-Kind Support

In-kind support consists of personal services, certain goods, and building space contributed by third parties to support the Headstart Program. The value of these services was \$403,216 for the current year and mainly consisted of volunteer parents, training and home visits to support classroom activities. The hours contributed were recorded based on their fair market values as support and expense in the statement of activities. This is in accordance with FASB #116 Accounting for Contributions Received.

NOTES TO FINANCIAL STATEMENTS
COMMUNITY ACTION PROGRAMS INTER-CITY, INC.
JUNE 30, 2012

Fixed Assets

Leasehold improvements, equipment, furniture and fixtures purchased with unrestricted funds, Corporate funds or Commonwealth of Massachusetts unit rate grant funds, are capitalized and depreciated or amortized over the term of the lease or their estimated useful lives, respectively, using the straight-line method. Fixed assets purchased with cost reimbursement grant funds are expensed in the period purchased in accordance with grant agreements and/or as title is held by the grantor. Final disposition of these assets will be determined by government agencies in accordance with applicable regulations. During fiscal year 2012, approximately \$25,000 of fixed assets were purchased with cost reimbursement grant funds and expensed.

Functional Expenses

Functional expenses are allocated to the various programs based on direct expenses, which can be identified to the program, and indirect expenses, which are beneficial to more than one program. The indirect expenses are allocated based upon a cost allocation plan using appropriate methods such as time studies, square footage, etc.

Estimates and Assumptions

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

Inventory

Inventory, which consists mainly of weatherization materials, is valued at cost, using the first-in first-out (FIFO) method.

Cash and Cash Equivalents

For purposes of the statement of cash flows, cash and cash equivalents consist of cash and all highly liquid investments with maturity of three month or less. As of June 30, 2012 the agency held no cash equivalents.

NOTES TO FINANCIAL STATEMENTS
COMMUNITY ACTION PROGRAMS INTER-CITY, INC.
JUNE 30, 2012

Financial Statement Format/Contributions

Chelsea CAPIC has adopted Financial Auditing Accounting Standards Board (FASB) Statement of Accounting Standards No. 116, Accounting for Contributions Received and Contributions Made and FASB No. 117, Financial Statements of Not-for-Profit Organizations.

Statement No. 117 requires classification of an entity's net assets, revenues, expenses, gains and losses into three classes of net assets-permanently restricted, temporarily restricted and unrestricted, based on the existence or absence of donor imposed restrictions.

Statement No. 116 requires all entities that receive contributions to recognize revenues at their fair values in the period the contribution is received or promised. This statement also requires nonprofit organizations to distinguish between contributions received that increase permanently restricted net assets, temporarily restricted net assets, and unrestricted net assets. Chelsea CAPIC has no temporary or permanently restricted net assets as of June 30, 2012.

CAPIC reports any gifts of cash and other assets as restricted support if they are received with donor stipulations that limit the use of the donated assets. When a donor restriction expires, that is, when a stipulated time restriction ends or purchase restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets release from restrictions. Temporarily restricted contributions received where related restrictions are met in the same reporting period are classified as unrestricted revenue. Board and external sources designated funds are recorded as such in the unrestricted net assets as required by the FASB.

CAPIC reports any gifts of land, building and equipment as unrestricted support unless explicit donor stipulations specify how the donated assets must be used. Gifts of long-lived assets with explicit restrictions that specify how the donated assets are to be used and gifts of cash or other assets that must be used to acquire long-lived assets are reported as restricted support. Absent explicit donor stipulations about how those long-lived assets must be maintained CAPIC has adopted the policy of implying a time restriction that expires over the useful life of the asset.

NOTES TO FINANCIAL STATEMENTS
COMMUNITY ACTION PROGRAMS INTER-CITY, INC.
JUNE 30, 2012

Promises to Give

Contributions are recognized when the donor makes a promise to give to CAPIC that is, in substance, unconditional. Contributions that are restricted by the donor are reported as increase in unrestricted net assets if the restrictions expire in the fiscal year in which the contributions are recognized. All other donor-restricted contributions are reported as increases in temporarily or permanently restricted net assets depending on the nature of the restrictions. When a restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets.

CAPIC uses the allowance method to determine uncollectible unconditional promises receivable. The allowance is based on prior years' experience and management's analysis of specific promises made. At June 30, 2012, there were no outstanding promises to give.

Cash

CAPIC maintains cash accounts at several banks, which are insured by the Federal Deposit Insurance Corporation (FDIC) up to \$250,000. As of June 30, 2012, one account exceeded the FDIC insurance coverage. CAPIC has not experienced any losses in such accounts and believes it is not exposed to any significant credit risk on cash.

Contingencies - Government Audits

CAPIC's various grants and contracts are subject to audit by appropriate governmental agencies. Acceptance of final costs incurred under these grants and contracts resides with the grantors. As of date of these statements, the materiality of adjustments to final costs, if any, cannot be determined. There are no costs remaining as unresolved, "questioned costs" as of June 30, 2012.

Other Contingencies

CAPIC is at risk of loss due to items such as lawsuits, automobile claims, and theft. CAPIC has insurance coverage for any of these types of losses, which may occur. Management believes the amounts of coverage in force are adequate and in compliance with all acceptable laws, rules, and regulations.

Receivable

An allowance for doubtful accounts is provided when receivables are considered uncollectible. No such allowance has been provided at June 30, 2012, as management is of the opinion that all receivables at that date are collectible.

NOTES TO FINANCIAL STATEMENTS

COMMUNITY ACTION PROGRAMS INTER-CITY, INC.

JUNE 30, 2012

Pension Plan

The Grantee provides for pension benefits for its employees through membership in the Principal Financial Group Pension Plan (a Money Purchase Plan). Eligible employees can contribute from 3% to 15 ½% of their earnings to the plan, and the Grantee contributes 5% of such earnings. For the year ended June 30, 2012, the Grantee's pension expense amounted to \$129,627.

Lease Commitments

The Grantee occupies office space as a tenant at will and several program sites under leases with varying terms. All these building leases may be cancelled in the event of the loss of funding. In addition, certain items of equipment are leased. As of June 30, 2012, the Agency had the following lease commitments:

Year Ended	Amount
June 30, 2013	\$11,406
June 30, 2014	\$ 6,096

Common Interests

A separate organization, CAPIC Real Estate, Inc., with a **separate Board of Directors**, was established to acquire and hold real estate and to lease such real estate to the agency in order to minimize space costs through reduced payments in lieu of real estate taxes and other economies. In July 1992, the Corporation purchased an office condominium unit to be used as office space for the Agency's central administration and certain program activities. On November 1, 1999 the corporation purchased 65 Nahant Avenue (JCC-Center) for Headstart classrooms, and 67-71 Crescent Avenue (Chelsea) to be renovated to house additional Headstart and Daycare classrooms. Rents paid to this entity were \$384,000 for June 30, 2012.

Deferred Revenue

CAPIC received advanced funds from A.R.R.A. for the energy program which ran through March 31, 2012. As of June 30, 2012 there was no deferred revenue.

Surplus Revenue Retention

Regulations issued by the Commonwealth of Massachusetts allow the retention of an annual surplus of up to 5% of total revenues attributable to agreements with the Commonwealth for the provision of certain social services as defined in the regulations. Such retained surplus revenue may be used for charitable purposes of the corporation. The cumulative amount of surplus revenue, which can be retained, may not exceed 20% of the prior year's gross revenue from purchasing state agencies.

A summary of the surplus revenue (deficit) as of June 30, 2012:

Beginning Balance	Current Year	Ending Balance
\$ <u>(734,715)</u>	<u>(2,555)</u>	\$ <u>(737,270)</u>

NOTES TO FINANCIAL STATEMENTS
COMMUNITY ACTION PROGRAMS INTER-CITY, INC.
JUNE 30, 2012

Income Taxes

CAPIC qualifies as an organization exempt from income taxes under section 501(c)(3) of the Internal Revenue code. Management believes there were no unrelated business activities subject to tax on related business income for the year ended June 30, 2012. Therefore, no income tax provisions have been made in the accompanying financials.

Fair Value

In accordance with Codification Topic 820 ("ASC 820") the entity reports its qualifying assets and liabilities in accordance with the *Fair Value Measurements and Disclosures Standards* under U.S. GAAP. These standards define fair value, establish a framework for measuring fair value, and expand disclosures about fair value measurements. This policy establishes a fair value framework that prioritizes the inputs and assumptions used to measure fair value.

The three levels of the fair value framework are as follows:

- Level 1 – Inputs that reflect unadjusted quoted prices in active markets for identical assets or liabilities at the measurement date.
- Level 2 – Inputs other than quoted prices in active markets that are observable for the asset either directly or indirectly, including inputs in markets that are not considered to be active.
- Level 3 – Inputs that are unobservable.

A qualifying asset or liability's level within the framework is based upon the lowest level of any input that is significant to the fair value measurement. CAPIC's qualifying assets or liabilities are recorded at fair value using level 1 inputs.

Uncertainty in Income Taxes

CAPIC adopted the new standards for *Accounting for Uncertainty in Income Taxes*, which required the Center to report any uncertain tax positions and to adjust its financial statements for the impact thereof. As of June 30, 2012, CAPIC determined that it had no tax positions that did not meet the "more likely than not" threshold of being sustained by the applicable tax authority. CAPIC files tax and information returns in the United States Federal and Massachusetts state jurisdictions. There returns are generally subject to examination by tax authorities for the last three years.

Subsequent Events

Management has evaluated subsequent events through October 2, 2012, the date on which the financial statements were available to be issued. There were no subsequent events that require adjustment to or disclosure in the financial statements.

COMMUNITY ACTION PROGRAMS INTER-CITY, INC.
SCHEDULE OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2012

	Net Asset Balances at June 30, 2011	Returns & Transfers	Revenue	Expenses	Net Asset Balances at June 30, 2012
CSBG-Private Funds/Govt:					
CSBG Administration-2011	15,295	---	70,667	85,962	---
CSBG Administration-2012	---	---	232,123	242,878	(10,755)
Grant Writing	23,499	---	---	23,499	---
Police-2012	---	---	39,999	39,999	(P)
Revere-Police P.A.L.-2010	---	---	23,240	23,240	(P)
Revere-Police P.A.L.-2012	---	---	24,410	9,375	15,035 (P)
Housing Stabilization	---	---	175,000	175,000	---
I.T. Department	---	---	13,017	13,017	(P)
	<u>38,794</u>	<u>---</u>	<u>578,456</u>	<u>612,970</u>	<u>4,280</u>
Energy Programs:					
Federal Fuel Program.					
LI Heap-2012	---	---	2,848,680	2,746,333	102,347
LI Heap-2011	246,471	---	87,383	333,854	---
PRIVATE FUEL PROGRAM-2011	10,339	(11,415)	8,740	7,664	(P)
Private Fuel Program-2012	---	11,415	1,433	(96)	12,944 (P)
WAP Program Burner Repairs					
Program Year-2011	59,679	---	70,749	130,428	---
Program Year-2012	---	---	178,112	130,784	47,328
DOE/WAP Program-2011	(6,692)	---	508,400	501,708	---
DOE/WAP Program-2010					
BOSTON GAS-2011	59,966	---	648,110	664,104	43,972 (P)
Boston Gas-2012	---	---	233,923	204,713	29,210 (P)
LI Heap State-2012	---	---	478,771	478,771	---
Neptune LLC	14,047	---	---	5,210	8,837 (P)
A.R.R.A.- WAP	---	---	3,571,777	3,571,777	---
	<u>383,810</u>	<u>---</u>	<u>8,636,078</u>	<u>8,775,250</u>	<u>244,638</u>

See accompanying notes to financial statements

COMMUNITY ACTION PROGRAMS INTER-CITY, INC.
SCHEDULE OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2012

	Net Asset Balances at June 30, 2011	Returns & Transfers	Revenue	Expenses	Net Asset Balances at June 30, 2012
Head Start:					
Federal PA22-2012	---	---	2,136,047	2,136,047	---
U.P.K. Funds-2012	---	---	42,988	42,988	---
State Expansion-2012	---	---	249,739	249,739	---
Federal PA20-2012	---	---	25,241	25,241	---
Bureau of Nutrition-2012	---	---	159,305	159,305	---
Chelsea Partnership-2012	---	---	148,142	148,142	---
Family Network-2012	---	---	93,528	93,528	---
General Mills Corp.	23,812	---	10,130	10,545	23,397 (P)
Q.R.I.S -2012	---	---	7,000	7,000	---
	<u>23,812</u>	<u>---</u>	<u>2,872,120</u>	<u>2,872,535</u>	<u>23,397</u>
					<u>(P)</u>
In-Kind	---	---	403,216	403,216	---
Day Care:					
C.D.C. Basic-2012	---	---	739,633	739,633	---
C.D.C. Family Preservation-2012	---	---	79,128	79,128	---
Bureau of Nutrition-2012	---	---	100,860	100,860	---
A.S.D.C Basic-2012	---	---	494,511	494,511	---
A.S.D.C. Family Preservation-2012	---	---	32,029	32,029	---
Child Care Support-2012	---	---	80,900	80,900	---
C.D.C Infant-2012	---	---	103,100	103,100	---
C.D.C. Toddler-2012	---	---	169,449	169,449	---
	<u>---</u>	<u>---</u>	<u>1,799,610</u>	<u>1,799,610</u>	<u>---</u>

See accompanying notes to financial statements

COMMUNITY ACTION PROGRAMS INTER-CITY, INC.
SCHEDULE OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2012

	Net Asset Balances at June 30, 2011	Returns & Transfers	Revenue	Expenses	Net Asset Balances at June 30, 2012
Other Community Services Programs:					
ESG-2012	---	---	100,007	100,007	---
Chelsea Citywide Summer Program-2013	---	---	8,315	10,503	(2,188)
Chelsea Citywide Summer Program-2012	3,399	---	60,505	63,904	---
Project Bread-2010-2012	---	---	3,000	3,000	(P)
F.E.M.A.-2010	---	(43)	5,000	4,957	---
Boston Foundation-2008	1,248	---	---	---	1,248 (P)
	<u>4,647</u>	<u>(43)</u>	<u>176,827</u>	<u>182,371</u>	<u>(940)</u>
General Nonemarked Funds:					
Reserve Account	<u>333,611</u>	<u>---</u>	<u>85,000</u>	<u>32,068</u>	<u>386,543</u>
Total All Funds	<u><u>\$784,674</u></u>	<u><u>(\$43)</u></u>	<u><u>\$14,551,307</u></u>	<u><u>\$14,678,020</u></u>	<u><u>\$657,918</u></u>

See accompanying notes to financial statements

**REPORT ON COMPLIANCE AND
INTERNAL CONTROL IN ACCORDANCE
WITH
GOVERNMENT AUDITING STANDARDS**

David J. Carleton & Company
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**Report on Compliance and Other Matters and on Internal Control over Financial
Reporting based on an Audit of Financial Statements Performed In Accordance
With Government Auditing Standards**

The Board of Directors
Community Action Programs Inter-City, Inc.
Chelsea, MA 02150

We have audited the financial statements of Community Action Programs Inter-City, Inc. as of and for the year ended June 30, 2012, and have issued our qualified opinion, due to the expensing of certain fixed asset purchases, dated October 2, 2012. 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Community Action Programs Inter-City, Inc.'s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, 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 an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards. We have noted certain immaterial items as noted in our letter dated October 2, 2012.

Internal Control over Financial Reporting

In planning and performing our audit, we considered Community Action Programs Inter-City, Inc.'s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Community Action Programs Inter-City, Inc.'s internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of Community Action Programs Inter-City, Inc.'s internal control over financial reporting.

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

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

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies and accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we noted other matters involving the internal control over financial reporting, which we reported to the management of Community Action Programs Inter-City, Inc. in a separate letter dated October 2, 2012.

This report is intended for the information and use of the Board of Directors, the audit committee, management, others within the organization 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.

Respectfully submitted,

David J. Carleton
Certified Public Accountant
October 2, 2012

COMMUNITY ACTION PROGRAMS INTER-CITY, INC

Reports on Compliance and Internal Control and expenditures of Federal Awards
In Accordance with the OMB Circular A-133
June 30, 2012

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**Report on Compliance with Requirements Applicable to Each Major Program and
Internal Control over Compliance in Accordance With OMB Circular A-133**

The Board of Directors
Community Action Programs Inter-City, Inc.
Chelsea, MA 02150

Compliance

We have audited the compliance of Community Action Program Inter-City, Inc. with types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on each major federal program for the year ended June 30, 2012. Community Action Programs Inter-City, Inc.'s major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal programs are the responsibility of Community Action Programs Inter-City management. Our responsibility is to express an opinion on Community Action Programs Inter-City, Inc. compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about Community Action Programs Inter-City, Inc.'s compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of Community Action Programs Inter-City, Inc.'s compliance with those requirements.

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

Internal Control over Compliance

The management of Community Action Programs Inter-City, Inc. is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered Community Action Programs Inter-City, Inc.'s internal control over compliance with the requirements that could have a direct and material effect on its major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Community Action Programs Inter-City's internal control over compliance.

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

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

Our consideration of 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 deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as described above.

This report is intended solely for the information and use of the Board of Directors, audit committee, management, others within the organization 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.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of Community Action Programs Inter-City as of and for the year ended June 30, 2012, and have issued our report thereon dated October 2, 2012. Our audit was conducted for the purpose of forming our opinion on the financial statements that collectively comprise Community Action Programs Inter-City, Inc.'s financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for the purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Government, and Non-Profit Organizations*, and is not a required part of the financial statements. The schedule of expenditures of federal awards 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 taken as a whole.

This report is intended for the information of the Board of Directors, management, federal awarding agencies, and pass-through entities. However, this report is matter of public record and its distribution is not limited.

Respectfully submitted,

David J. Carleton
Certified Public Accountant
October 2, 2012

COMMUNITY ACTION PROGRAM INTER-CITY, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2012

<i>Federal Grantor (Pass-Through Grantor) Program Title</i>	<i>Federal CFDA Number</i>	<i>Federal Expenditures</i>
 <i>U.S. Department of Health and Human Services</i>		
 Direct Programs		
Headstart	93 600	\$ <u>2,164,788</u>
 Pass-through State Division of Housing, Communities and Development		
Emergency Shelter Grant	14 231	<u>100,007</u>
Day Care (CT EEC 2012 Prior Popsupp)	93 596	294
Day Care (CT EEC 6100 Community Act PPSP)	93 596	95,210
Day Care (CT EEC 2012 Flex Pool Income)	93 596	11,825
Day Care (CT EEC 6010 Community All IE)	93 596	<u>41,583</u>
		<u>148,912</u>
Day Care (CT EEC 2012 Prior Popsupp)	93 575	185
Day Care (CT EEC 6100 Community Act PPSP)	93 575	59,959
Day Care (CT EEC 2012 Flex Pool Income)	93 575	26,072
Day Care (CT EEC 6010 Community All IE)	93 575	<u>91,686</u>
		<u>177,902</u>
Day Care (CT EEC 2012 Flex Pool Income)	93 558	58,554
Day Care (CT EEC Community All IE)	93 558	<u>205,915</u>
		<u>264,469</u>
 Pass-through Massachusetts Dept of Education		
Child Food (CT DOE 12758N70532117A)	10 558	201,283
Child Food (CT DOE 12758R70532117A)	10 558	9,338
Child Food (CT DOE 12758T70532117A)	10 558	59,319
Child Food (CT DOE 12758W70522117B)	10 558	<u>2,764</u>
		<u>272,704</u>
 Low-Income Home Energy Assistance Block Grant		
	93 568	3,080,187
 Heating Assistance Retrofit Task		
Weatherization Assistance Block Grant	93 568	<u>261,212</u>
		<u>3,341,399</u>
 Community Services Block Grant - ARRA		
	93 569	85,963
Community Services Block Grant	93 569	<u>242,878</u>
		<u>328,841</u>
 Total Department of Health and Human Services		 \$ <u>6,799,022</u>

See accompanying notes to schedule

COMMUNITY ACTION PROGRAM INTER-CITY, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2012

*Federal Grantor
(Pass-Through Grantor)
Program Title*

*Federal
CFDA
Number*

*Federal
Expenditures*

U.S. Department of Energy

Pass-through State Division of Housing, Communities and Development

Weatherization Assistance of Low-Income Persons - ARRA
Weatherization Assistance of Low-Income Persons

81 042
81 042

\$ 501,708
3,571,777

Total Department of Energy

4,073,485

Federal Emergency Management Agency

Pass-through Community Planning & Development

Food & Shelter Program

83 516

4,957

Total Federal Emergency Management Agency

4,957

Total Federal Financial Assistance

\$ 10,877,464

Community Action Programs Inter-City, Inc.
Note to Schedule of Expenditures of Federal Awards
June 30, 2012

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal grant and contract activity of Community Action Programs Inter-City, Inc. and is presented on the accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule differ from amounts presented in, or used in the preparation of, the basic financial statements. The expenses shown on the accompanying schedule include reimbursable expenses which have been incurred by the Community Action Programs Inter-City, Inc. and therefore included as expenses but which have not yet been reimbursed and are considered and recorded as accounts receivable. In accordance with OMB Circular A-133 section §____.205 (a), the determination of when an award is expended should be based on when the activity related to the award occurs.

2. Summary of Significant Accounting Policies

The schedule of federal awards includes accounts of the Community Action Programs Inter-City, Inc federal awards programs and has been prepared on the accrual basis of accounting. Fixed assets purchased with grant funds are expensed in the period purchased in accordance with grant agreements.

3. Fixed Assets

Leasehold improvements, equipment, furniture and fixtures purchased with unrestricted funds, Corporate funds or Commonwealth of Massachusetts unit rate grant funds, are capitalized and depreciated or amortized over the term of the lease or their estimated useful lives, respectively, using the straight-line method. Fixed assets purchased with cost reimbursement grant funds are expensed in the period purchased in accordance with grant agreements and/or as title is held by the grantor. This policy does not conform to generally accepted accounting principles, but is required by grant reporting requirements. Final disposition of these assets will be determined by government agencies in accordance with applicable regulations. During fiscal year 2012, approximately \$25,000 of fixed assets were purchased with cost reimbursement federal grant funds and expensed.

**Community Action Programs Inter-City, Inc.
Status of Prior Year Findings
For the Year Ended June 30, 2012**

- 1. There were no prior year findings and as such there are no unresolved activities for Community Action Programs Inter-City, Inc.**

COMMUNITY ACTION PROGRAMS INTER-CITY, INC.

Summary of Auditors' Results Schedule of Findings and Questioned Costs For the Year Ended June 30, 2012

Summary of Auditors' Results

Type of audit issued on the financial statements		Qualified*
Reportable conditions internal control disclosed by the audit of the financial statements		None
Noncompliance, which is material to the financial statements		None
Reportable conditions in internal control for major programs		None
Type of report issued on compliance for major programs		Unqualified
Audit findings required to be reported under OMB Circular A-133 Revised, paragraph .510a		None
Major Programs		
CFDA	93.568	Low-Income Home Energy Assistance Block Grant
Headstart	93.600	Headstart
Weatherization	81.042	Weatherization Assistance
Community Services	93.569	Community Services Block Grant
Child Care Cluster	93.596	Day Care Cluster
	93.575	Day Care Cluster
	93.558	Day Care Cluster
Dollar threshold for Type A and Type B programs		\$300,000
Auditee qualifies as a low-risk auditee?		Yes

- Community Action Programs Inter-City, Inc. purchased certain fixed assets with cost reimbursement grant funds and these assets are expensed in the period purchased in accordance with grant agreements and/or as title is held by the grantor. This policy does not conform to generally accepted accounting principles, but is required by grant reporting requirements. During fiscal year 2012, approximately \$25,000 of fixed assets were purchased with cost reimbursement federal grant funds and expensed.

COMMUNITY ACTION PROGRAMS INTER-CITY, INC.
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2012

Section II – Financial Statement Findings – NONE

Section III – Federal Award Findings and Questioned Costs – NONE