Form **990**

Department 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

OMB No 1545-0047

2012

Open to Public Inspection

A For the 2012 calendar year, or tax year beginning 7/01 **, 2012, and ending** 6/30 **, 2013**

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 $ 10,109,627.

F Name and address of principal officer: SAME AS C ABOVE

H(a) Is this a group return for affiliates? [X] Yes [ ] No

H(b) Are all affiliates included? [X] Yes [ ] No
If 'No,' attach a list (see instructions)

I Tax-exempt status [X] 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 [X] Corporation [ ] Trust [ ] Association [ ] Other ►

L Year of Formation 1967 **M** State of legal domicile MA

Part I 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	21
4	Number of independent voting members of the governing body (Part VI, line 1b)	4	21
5	Total number of individuals employed in calendar year 2012 (Part V, line 2a)	5	152
6	Total number of volunteers (estimate if necessary)	6	227
7a	Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b	Net unrelated business taxable income from Form 990-T, line 34	7b	0.

			Prior Year	Current Year
Revenue	8	Contributions and grants (Part VIII, line 1h)		
	9	Program service revenue (Part VIII, line 2g)	14,148,091.	10,109,627.
	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)	14,148,091.	10,109,627.
Expenses	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)	4,682,404.	4,443,999.
	16a	Professional fundraising fees (Part IX, column (A), line 11e)		
	b	Total fundraising expenses (Part IX, column (D), line 25) ►		
	17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	9,592,400.	5,824,697.
	18	Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	14,274,804.	10,268,696.
	19	Revenue less expenses. Subtract line 18 from line 12	-126,713.	-159,069.
			Beginning of Current Year	**End of Year**
Net Assets or Fund Balances	20	Total assets (Part X, line 16)	1,510,650.	1,278,993.
	21	Total liabilities (Part X, line 26)	852,732.	827,718.
	22	Net assets or fund balances. Subtract line 21 from line 20	657,918.	451,275.

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827 IRS-OSC
OGDEN, UT

DEC 0 2 2013

Part II 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 11/13/13

► ROBERT REPUCCI CEO
Type or print name and title

Paid Preparer Use Only

Print/Type preparer's name	Preparer's signature	Date	Check [ ] if self-employed	PTIN
DAVID J CARLETON CPA	DAVID J CARLETON CPA	11-11-13		P00120214

Firm's name ► CARLETON LOPEZ & WIESMAN CPA'S INC
Firm's address ► 91 MONTVALE AVE
STONEHAM, MA 02180
Firm's EIN ► 46-0633126
Phone no (978) 689-8822

May the IRS discuss this return with the preparer shown above? (see instructions) [X] Yes [ ] No

Part III 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 [X] 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 [X] 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.

4 a (Code) (Expenses $ 4,878,486. including grants of $) (Revenue $ 4,721,234.)

ENERGY WEATHERIZATION AND FUEL ASSISTANCE PROGRAMS OPERATED FOR CONSERVATION AND PAYMENT ASSISTNCE FOR ELIGIBLE FAMILIES - 4000 SERVED.

4 b (Code) (Expenses $ 2,905,188. including grants of $) (Revenue $ 2,907,823.)

HEADSTART-PROGRAMS OPERATED IN SEVEN LOCATIONS SERVING 210 CHILDREN FROM THE LOCAL AREA.

4 c (Code) (Expenses $ 1,742,625. including grants of $) (Revenue $ 1,742,625.)

DAYCARE - FULL DAYCARE AFTER SCHOOL PROGRAMS FOR APPROXIMATELY 200 CHILDREN FROM LOCAL AREAS.

4 d Other program services. (Describe in Schedule O.) SEE SCHEDULE O

(Expenses $ 128,963. including grants of $) (Revenue $ 737,945.)

4 e Total program service expenses ► 9,655,262.

Part IV 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*	1	X	
2	Is the organization required to complete *Schedule B, Schedule of Contributors* (see instructions)?	2		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*	3		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*	4		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*	5		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*	6		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*	7		X
8	Did the organization maintain collections of works of art, historical treasures, or other similar assets? *If 'Yes,' complete Schedule D, Part III*	8		X
9	Did the organization report an amount in Part X, line 21, for escrow or custodial account liability; 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*	9		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*	10		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*	11a	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*	11b		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*	11c		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*	11d		X
e	Did the organization report an amount for other liabilities in Part X, line 25? *If 'Yes,' complete Schedule D, Part X*	11e	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*	11f		X
12a	Did the organization obtain separate, independent audited financial statements for the tax year? *If 'Yes,' complete Schedule D, Parts XI, and XII*	12a	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 and XII is optional*	12b		X
13	Is the organization a school described in section 170(b)(1)(A)(ii)? *If 'Yes,' complete Schedule E*	13		X
14a	Did the organization maintain an office, employees, or agents outside of the United States?	14a		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*	14b		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*	15		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*	16		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)*	17		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*	18		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*	19		X
20 a	Did the organization operate one or more hospital facilities? *If 'Yes,' complete Schedule H*	20		X
b	If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?	20b		

Part IV **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, highest 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	If 'Yes' to line 35a, 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		
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 11b and 19? **Note.** All Form 990 filers are required to complete Schedule O	38	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check 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	57			
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	152			
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns?			2 b	X	
	Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-*file*. (see instructions)					
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 as charitable contributions?			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?			13 a		
	Note. See the instructions for additional information the organization must report on Schedule O.					
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		

Part VI 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 [X]

Section A. Governing Body and Management

			Yes	No
1 a Enter the number of voting members of the governing body at the end of the tax year. 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	1 a	21		
b Enter the number of voting members included in line 1a, above, who are independent	1 b	21		
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?	2			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?	3			X
4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?	4			X
5 Did the organization become aware during the year of a significant diversion of the organization's assets?	5			X
6 Did the organization have members or stockholders?	6			X
7 a 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?	7 a			X
b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or other persons other than the governing body?	7 b			X
8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following				
a The governing body?	8 a		X	
b Each committee with authority to act on behalf of the governing body?	8 b		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*	9			X

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

		Yes	No
10 a Did the organization have local chapters, branches, or affiliates?	10 a		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?	10 b		
11 a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	11 a	X	
b Describe in Schedule O the process, if any, used by the organization to review this Form 990. SEE SCHEDULE O			
12 a Did the organization have a written conflict of interest policy? *If 'No,' go to line 13*	12 a	X	
b Were officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	12 b	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	12 c	X	
13 Did the organization have a written whistleblower policy?	13	X	
14 Did the organization have a written document retention and destruction policy?	14	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	15 a	X	
b Other officers of key employees of the organization SEE SCHEDULE O	15 b	X	
If 'Yes' to line 15a or 15b, describe the process in Schedule O (See instructions.)			
16 a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?	16 a		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?	16 b		

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 [X] Upon request [ ] Other *(explain in Schedule O)*

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 Contractors

Check 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 (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
(1) RICHARD CLAYMAN, ESQUIR DIRECTOR	0.3 0	X						0.	0.	0.
(2) JAMES CUNNINGHAM DIRECTOR	0.3 0	X						0.	0.	0.
(3) IRIS PEREZ-FELIIANO DIRECTOR	0.3 0	X						0.	0.	0.
(4) TERENCE DELEHANTY DIRECTOR	0.3 0	X						0.	0.	0.
(5) LANRE OLUSEKUN DIRECTOR	0.3 0	X						0.	0.	0.
(6) GIOVANNI RECUPERO DIRECTOR	0.3 0	X						0.	0.	0.
(7) DAN CORTELL DIRECTOR	0.3 0	X						0.	0.	0.
(8) HONG CHEN-CHEUNH DIRECTOR	0.3 0	X						0.	0.	0.
(9) ANGIE CATRONE DIRECTOR	0.3 0	X						0.	0.	0.
(10) CHARLES RANDALL DIRECTOR	0.3 0	X						0.	0.	0.
(11) ROBERT BRADLEY DIRECTOR	0.3 0	X						0.	0.	0.
(12) PATRICIA DILKEY DIRECTOR	0.3 0	X						0.	0.	0.
(13) ELIZABETH MCBRIDE DIRECTOR	0.3 0	X						0.	0.	0.
(14) ANTHONY ZAMBUTO DIRECTOR	0.3 0	X						0.	0.	0.

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

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position: Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former	(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
(15) THOMAS STEWART CLERK	0.3 0	X		X				0.	0.	0.
(16) ROBYN D'APOLITO VICE PRESIDENT	0.3 0	X		X				0.	0.	0.
(17) KAROL MONSALVE TREASURER	0.3 0	X		X				0.	0.	0.
(18) RICHARD CROMWELL DIRECTOR	0.3 0	X						0.	0.	0.
(19) RAY NUNNALLY DIRECTOR	0.3 0	X						0.	0.	0.
(20) FATHER EDGAR GUTIERREZ-DUARTE DIRECTOR	0.3 0	X						0.	0.	0.
(21) NINA FROMENTA-PERGUERO DIRECTOR	0.3 0	X						0.	0.	0.
(22) ROBERT S REPUCCI EXECUTIVE DIRECTOR	40 0				X			145,183.	54,960.	19,888.
(23) JOHN LETEZIA FINANCIAL DIRECTOR	40 0				X			103,636.	50,800.	18,955.
(24)										
(25)										
1 b Sub-total							►	248,819.	105,760.	38,843.
c Total from continuation sheets to Part VII, Section A							►	0.	0.	0.
d Total (add lines 1b and 1c)							►	248,819.	105,760.	38,843.

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*	3		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*	4	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*	5		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
KEY SPAN - NATIONAL GRID PO BOX 1040 NORTHBOROUGH, MA 01532	ENERGY	1,317,292.
TRI CITY COMMUNITY ACTION PROGRAMS 110 PLEASEANT ST MALDEN, MA 02148	SOCIAL SERVICES	239,297.

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

Part VIII Statement of Revenue

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

			(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	1a Federated campaigns	1a				
	b Membership dues	1b				
	c Fundraising events	1c				
	d Related organizations	1d				
	e Government grants (contributions)	1e				
	f All other contributions, gifts, grants, and similar amounts not included above	1f				
	g Noncash contributions included in lns 1a-1f	$				
	h **Total.** Add lines 1a-1f ►					
PROGRAM SERVICE REVENUE		Business Code				
	2a ENERGY	624200	4,721,234.	4,721,234.		
	b HEADSTART	624410	2,907,823.	2,907,823.		
	c DAYCARE	624410	1,742,625.	1,742,625.		
	d COMMUNITY SERVICE	624200	737,945.	737,945.		
	e					
	f All other program service revenue					
	g **Total.** Add lines 2a-2f ►		10,109,627.			

				(A)	(B)	(C)	(D)
OTHER REVENUE	3 Investment income (including dividends, interest and other similar amounts) ►						
	4 Income from investment of tax-exempt bond proceeds ►						
	5 Royalties ►						
		(i) Real	(ii) Personal				
	6a Gross rents						
	b Less. rental expenses						
	c Rental income or (loss)						
	d Net rental income or (loss) ►						
		(i) Securities	(ii) Other				
	7a Gross amount from sales of assets other than inventory						
	b Less cost or other basis and sales expenses						
	c Gain or (loss)						
	d Net gain or (loss) ►						
	8a 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 ►						
	9a Gross income from gaming activities. See Part IV, line 19	a					
	b Less: direct expenses	b					
	c Net income or (loss) from gaming activities ►						
	10a 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					
	11a						
	b						
	c						
	d All other revenue						
	e **Total.** Add lines 11a-11d ►						
	12 **Total revenue.** See instructions ►			10,109,627.	10,109,627.	0.	0.

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns All other organizations must complete column (A)

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	254,680.	191,010.	63,670.	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	3,096,190.	2,766,295.	329,895.	
8 Pension plan accruals and contributions (include section 401(k) and section 403(b) employer contributions)	137,542.	124,041.	13,501.	
9 Other employee benefits	562,058.	536,716.	25,342.	
10 Payroll taxes	393,529.	356,374.	37,155.	
11 Fees for services (non-employees):				
a Management				
b Legal				
c Accounting	27,205.	15,205.	12,000.	
d Lobbying				
e Professional fundraising services See Part IV, line 17				
f Investment management fees				
g Other (If line 11g amt exceeds 10% of line 25, column (A) amt, list line 11g expenses on Sch O)	443,867.	421,674.	22,193.	
12 Advertising and promotion	618.		618.	
13 Office expenses	45,748.	36,599.	9,149.	
14 Information technology				
15 Royalties				
16 Occupancy	843,539.	787,922.	55,617.	
17 Travel	77,876.	76,010.	1,866.	
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest				
21 Payments to affiliates				
22 Depreciation, depletion, and amortization				
23 Insurance	48,579.	40,617.	7,962.	
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 ENERGY PROGRAM PAYMENTS	2,597,026.	2,597,026.		
b MATERIALS	989,039.	989,039.		
c SUPPLIES	437,729.	428,914.	8,815.	
d HEATING SYSTEM	153,845.	153,845.		
e All other expenses	159,626.	133,975.	25,651.	
25 **Total functional expenses.** Add lines 1 through 24e	10,268,696.	9,655,262.	613,434.	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)				

Part X Balance Sheet

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

					(A) Beginning of year		(B) End of year
ASSETS	1	Cash – non-interest-bearing			808,772.	1	828,367.
	2	Savings and temporary cash investments				2	
	3	Pledges and grants receivable, net				3	
	4	Accounts receivable, net			466,275.	4	388,777.
	5	Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees. Complete Part II of Schedule L				5	
	6	Loans and other 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). Complete Part II of Schedule L				6	
	7	Notes and loans receivable, net			177,016.	7	20,000.
	8	Inventories for sale or use			1,903.	8	1,903.
	9	Prepaid expenses and deferred charges			56,684.	9	
	10a	Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D	10a	39,946.			
	b	Less accumulated depreciation	10b			10c	39,946.
	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)			1,510,650.	16	1,278,993.
LIABILITIES	17	Accounts payable and accrued expenses			205,989.	17	195,069.
	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	Loans and other 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			56,684.	23	39,946.
	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			590,059.	25	592,703.
	26	**Total liabilities.** Add lines 17 through 25			852,732.	26	827,718.
NET ASSETS OR FUND BALANCES		**Organizations that follow SFAS 117 (ASC 958), check here ▶ ☒ and complete lines 27 through 29, and lines 33 and 34.**					
	27	Unrestricted net assets			657,918.	27	451,275.
	28	Temporarily restricted net assets				28	
	29	Permanently restricted net assets				29	
		Organizations that do not follow SFAS 117 (ASC 958), 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			657,918.	33	451,275.
	34	Total liabilities and net assets/fund balances			1,510,650.	34	1,278,993.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response to any question in this Part XI [X]

1	Total revenue (must equal Part VIII, column (A), line 12)	1	10,109,627.
2	Total expenses (must equal Part IX, column (A), line 25)	2	10,268,696.
3	Revenue less expenses. Subtract line 2 from line 1	3	-159,069.
4	Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A))	4	657,918.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain in Schedule O) SEE SCHEDULE O	9	-47,574.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 33, column (B))	10	451,275.

Part XII Financial Statements and Reporting

Check 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 [X] 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?	2a		X
	If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: [ ] Separate basis [ ] Consolidated basis [ ] Both consolidated and separate basis			
b	Were the organization's financial statements audited by an independent accountant?	2b	X	
	If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: [X] Separate basis [ ] Consolidated basis [ ] Both consolidated and separate basis			
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?	2c	X	
	If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O.			
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?	3a	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	3b	X	

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

2012

Open to Public Inspection

Name of the organization
COMMUNITY ACTION PROGRAMS INTER-CITY

Employer identification number
04-2428915

Part I 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 – Non-functionally integrated

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?	11g (i)		
(ii) A family member of a person described in (i) above?	11g (ii)		
(iii) A 35% controlled entity of a person described in (i) or (ii) above?	11g (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? Yes	No	(v) Did you notify the organization in column (i) of your support? Yes	No	(vi) Is the organization in column (i) organized in the U.S.? Yes	No	(vii) Amount of monetary support
(A)									
(B)									
(C)									
(D)									
(E)									
Total									

Part II 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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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 2012 (line 6, column (f) divided by line 11, column (f)) | 14 | %

15 Public support percentage from 2011 Schedule A, Part II, line 14 | 15 | %

16a **33-1/3% support test – 2012.** 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 – 2011.** 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 – 2012.** 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 – 2011.** 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 ► ☐

Part III 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) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(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	13364045.	15594929.	14945261.	14148091.	10109627.	68,161,953.
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	13364045.	15594929.	14945261.	14148091.	10109627.	68,161,953.
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.)						68,161,953.

Section B. Total Support

Calendar year (or fiscal yr beginning in) ►	(a) 2008	(b) 2009	(c) 2010	(d) 2011	(e) 2012	(f) Total
9 Amounts from line 6	13364045.	15594929.	14945261.	14148091.	10109627.	68,161,953.
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)	13364045.	15594929.	14945261.	14148091.	10109627.	68,161,953.

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 2012 (line 8, column (f) divided by line 13, column (f))	15	100.00 %
16 Public support percentage from 2011 Schedule A, Part III, line 15	16	100.00 %

Section D. Computation of Investment Income Percentage

17 Investment income percentage for **2012** (line 10c, column (f) divided by line 13, column (f))	17	0.00 %
18 Investment income percentage from **2011** Schedule A, Part III, line 17	18	0.00 %

19a **33-1/3% support tests— 2012.** 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— 2011.** 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 ► ☐

Part IV **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).

SCHEDULE D (Form 990)

Department of the Treasury
Internal Revenue Service

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

2012

Open to Public Inspection

Name of the organization	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)
☐ Protection of natural habitat
☐ Preservation of open space
☐ Preservation of an historically important land area
☐ Preservation of a certified historic structure

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 XIII, 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 XIII, 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 ► $ ____________

Part III 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 XIII.

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

Part IV 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.

1 a 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 XIII and complete the following table:

		Amount
c Beginning balance	1c	
d Additions during the year	1d	
e Distributions during the year	1e	
f Ending balance.	1f	

2 a Did the organization include an amount on Form 990, Part X, line 21? ☐ Yes ☐ No

b If 'Yes,' explain the arrangement in Part XIII Check here if the explantion has been provided in Part XIII ☐

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

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

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%

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

		Yes	No
(i) unrelated organizations	3a(i)		
(ii) related organizations	3a(ii)		
b If 'Yes' to 3a(ii), are the related organizations listed as required on Schedule R?	3b		

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

Part VI 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
1 a Land				
b Buildings				
c Leasehold improvements				
d Equipment		39,946.		39,946.
e Other				
Total. Add lines 1a through 1e. *(Column (d) must equal Form 990, Part X, column (B), line 10(c).)* ►				39,946.

Part VII 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.)* ►		

Part VIII 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.)* ►		

Part IX 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.)* ►	

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

(a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) DEFERRED REVENUE	592,703.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. *(Column (b) must equal Form 990, Part X, column (B) line 25.)* ►	592,703.

2. FIN 48 (ASC 740) Footnote. In Part XIII, 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) Check here if the text of the footnote has been provided in Part XIII ☐

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return

1 Total revenue, gains, and other support per audited financial statements			1	10,653,340.
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	543,713.		
c Recoveries of prior year grants	2c			
d Other (Describe in Part XIII.)	2d			
e Add lines **2a** through **2d**			2e	543,713.
3 Subtract line **2e** from line **1**			3	10,109,627.
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 XIII.)	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	10,109,627.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return

1 Total expenses and losses per audited financial statements			1	10,812,409.
2 Amounts included on line 1 but not on Form 990, Part IX, line 25:				
a Donated services and use of facilities	2a	543,713.		
b Prior year adjustments	2b			
c Other losses	2c			
d Other (Describe in Part XIII.)	2d			
e Add lines **2a** through **2d**			2e	543,713.
3 Subtract line **2e** from line **1**			3	10,268,696.
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 XIII.)	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	10,268,696.

Part XIII 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, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

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

2012

Open to Public Inspection

Name of the organization: COMMUNITY ACTION PROGRAMS INTER-CITY

Employer identification number: 04-2428915

Part I Questions Regarding Compensation

			Yes	No
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	1 b		
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?	2		
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, but 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?	4 a		X
b	Participate in, or receive payment from, a supplemental nonqualified retirement plan?	4 b		X
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.	4 c		X
	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?	5 a		X
b	Any related organization? If 'Yes' to line 5a or 5b, describe in Part III	5 b		X
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?	6 a		X
b	Any related organization? If 'Yes' to line 6a or 6b, describe in Part III.	6 b		X
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	7		X
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	8		X
9	If 'Yes' to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?	9		

Part II 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 and Title		(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				
ROBERT S REPUCCI	(i)	145,183.	0.	0.	0.	19,888.	165,071.	0.
1 EXECUTIVE DIRECTOR	(ii)	54,960.	0.	0.	0.	0.	54,960.	0.
JOHN LETEZIA	(i)	103,636.	0.	0.	0.	18,955.	122,591.	0.
2 FINANCIAL DIRECTOR	(ii)	50,800.	0.	0.	0.	0.	50,800.	0.
	(i)							
3	(ii)							
	(i)							
4	(ii)							
	(i)							
5	(ii)							
	(i)							
6	(ii)							
	(i)							
7	(ii)							
	(i)							
8	(ii)							
	(i)							
9	(ii)							
	(i)							
10	(ii)							
	(i)							
11	(ii)							
	(i)							
12	(ii)							
	(i)							
13	(ii)							
	(i)							
14	(ii)							
	(i)							
15	(ii)							
	(i)							
16	(ii)							

Part 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.

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

2012

Open to Public Inspection

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 IS AVAILABLETO ALL BOARD MEMBERS.

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 - CEO, TOP MANAGEMENT

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 - 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.

SCHEDULE R
(Form 990)

Department of the Treasury
Internal Revenue Service

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

2012

Open to Public Inspection

Name of the organization: COMMUNITY ACTION PROGRAMS INTER-CITY

Employer identification number: 04-2428915

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

(a) Name, address, and EIN (if applicable) 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)					

Part II 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? Yes	No
(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)							

Part III **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) Disproportionate allocations? Yes	(h) No	(i) Code V-UBI amount in box 20 of Schedule K-1 (Form 1065)	(j) General or managing partner? Yes	(j) No	(k) Percentage ownership
(1)												
(2)												
(3)												

Part IV **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	(i) Sec 512(b)(13) controlled entity? Yes	(i) No
(1)									
(2)									
(3)									

Part V Transactions With Related Organizations (Complete if the organization answered 'Yes' to Form 990, Part IV, line 34, 35b, or 36.)

			Yes	No
	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?			
a	Receipt of (i) interest (ii) annuities (iii) royalties or (iv) rent from a controlled entity	1a		X
b	Gift, grant, or capital contribution to related organization(s)	1b		X
c	Gift, grant, or capital contribution from related organization(s)	1c		X
d	Loans or loan guarantees to or for related organization(s)	1d		X
e	Loans or loan guarantees by related organization(s)	1e		X
f	Dividends from related organization(s)	1f		X
g	Sale of assets to related organization(s)	1g		X
h	Purchase of assets from related organization(s)	1h		X
i	Exchange of assets with related organization(s)	1i		X
j	Lease of facilities, equipment, or other assets to related organization(s)	1j		X
k	Lease of facilities, equipment, or other assets from related organization(s)	1k	X	
l	Performance of services or membership or fundraising solicitations for related organization(s)	1l		X
m	Performance of services or membership or fundraising solicitations by related organization(s)	1m		X
n	Sharing of facilities, equipment, mailing lists, or other assets with related organization(s)	1n		X
o	Sharing of paid employees with related organization(s)	1o		X
p	Reimbursement paid to related organization(s) for expenses	1p		X
q	Reimbursement paid by related organization(s) for expenses	1q		X
r	Other transfer of cash or property to related organization(s)	1r		X
s	Other transfer of cash or property from related organization(s)	1s		X

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-s)	(c) Amount involved	(d) Method of determining amount involved
(1) CAPIC REAL ESTATE	K	477,706.	FAIR MKT RENT
(2)			
(3)			
(4)			
(5)			
(6)			

Part VI **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)													

Part VII Supplemental Information

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

FORM 990, PART XI, LINE 9
OTHER CHANGES IN NET ASSETS OR FUND BALANCES

RETURNED TO GRANTOR		$ -47,574.
	TOTAL	$ -47,574.

COMMUNITY ACTION PROGRAMS INTER-CITY, INC.

FINANCIAL STATEMENTS and AUDITORS' REPORT

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

JUNE 30, 2013

COMMUNITY ACTION PROGRAMS INTER-CITY, INC.

YEAR ENDED JUNE 30, 2013

INDEX

FINANCIAL STATEMENTS IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

FEDERAL COMPLIANCE WITH OMB CIRCULAR A-133

Carleton, Lopez & Wiesman
Certified Public Accountants
91 Montvale Avenue, 1st Floor
Stoneham, MA 02180

(781) 279-7800
FAX (781) 279-2345

Member - American Institute of Certified Public Accountants

Member - MA Society of Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

October 11, 20123

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, 2013, 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.

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

Auditor's Responsibility
Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

INDEPENDENT AUDITORS' REPORT
(Continued)

Opinion
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, 2013 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.

Other Reporting Required
In accordance with *Government Auditing Standards*, we have also issued our report dated October 11, 2013 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.

Other Matters
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,

Carleton, Lopez & Wiesman

Carleton, Lopez & Wiesman
Certified Public Accountants

COMMUNITY ACTION PROGRAMS INTER-CITY, INC.
BALANCE SHEET
JUNE 30, 2013

ASSETS

Cash	$	828,367
Grants and Contract Funds Receivable		388,777
Due From CAPIC Realty		20,000
Materials Inventory		1,903
Buses		39,946
Total Assets	$	1,278,993

LIABILITIES AND NET ASSETS

Accounts Payable, Accrued Expenses and		
Payroll Tax Withholdings	$	195,069
Bus Loan Payable		39,946
Client Deposits		592,703
Total Liabilities		827,718
Net Assets - Unrestricted		
Commonwealth of Massachusetts		
Department of Housing and Community Development		
CSBG		(41,983)
Energy		22,407
Community Services		4,465
U.S. Department of Health and Human Services		
Headstart/Day Care		---
Private Funds		81,517
Unrestricted Funds		
General Nonearmarked Funds		384,869
Total Net Assets		451,275
Total Liabilities and Net Assets	$	1,278,993

See accompanying notes to financial statements

<u>**COMMUNITY ACTION PROGRAMS INTER-CITY, INC.**</u>
<u>**STATEMENT OF ACTIVITIES**</u>
<u>**FOR THE YEAR ENDED JUNE 30, 2013**</u>

Changes in Unrestricted Assets:		
Revenues		
Federal Grant Support	$	7,036,415
State Grant Support		1,308,963
Private Grants		1,486,320
Program Income		250,923
Other Income		27,006
In-Kind Revenue		543,713
Total Unrestricted Revenue		10,653,340
Expenses		
Energy		4,878,486
Headstart		3,448,901
Daycare		1,742,625
Other Community		71,595
CSBG		642,122
Other Expenses		28,680
Total Expenses		10,812,409
(Decrease) in Unrestricted Net Assets		(159,069)
Returned to Grantor		(47,574)
Net asset at beginning of year		657,918
Net assets at end of year	$	451,275

See accompanying notes to financial statements

COMMUNITY ACTION PROGRAMS INTER-CITY, INC.
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2013

		Program Services					
	CSBG-Agency Administration	Energy	Head Start	Day Care	Community Services	General Non-Earmarked Fund	Total
Expenses							
Salaries	$329,895	$553,632	$1,471,801	$957,856	$37,686	---	$3,350,870
Employee health and retirement benefits	64,139	100,986	343,936	190,299	241	---	699,601
Payroll taxes	37,155	56,153	179,882	115,165	5,173	---	393,528
Total Personnel	431,189	710,771	1,995,619	1,263,320	43,100	---	4,443,999
Consultant and contract services	70,008	291,447	93,895	15,722	---		471,072
Payments on behalf of energy program participants	---	2,597,026	---	---	---	---	2,597,026
Travel and transportation	---	12,549	52,197	10,101	---	3,029	77,876
Space costs and rentals	49,564	56,168	424,327	302,232	11,248	---	843,539
Consumable supplies and maintenance	46,443	24,929	233,026	116,085	17,247	---	437,730
Rental, lease, purchase and maintenance of equipment	7,962	11,705	33,273	13,069	---	---	66,009
Other Costs	36,956	1,173,891	72,851	22,096	---	25,651	1,331,445
In-kind expenses	---	---	543,713	---	---	---	543,713
Total Expenses	$642,122	$4,878,486	$3,448,901	$1,742,625	$71,595	$28,680	$10,812,409

See accompanying notes to financial statements

COMMUNITY ACTION PROGRAMS INTER-CITY, INC.
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2013

Cash flows From Operating Activities		
Change in net assets	$	(159,069)
Retuned to Grantor		(47,574)
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Depreciation		---
Decrease in Grants Receivable		77,498
Decrease in CAPIC Realty Loan		157,016
Increase in Client Deposits		2,644
Decrease in Accounts Payable		(10,920)
Decrease in Bus Loans		(16,738)
Net cash provided (used) by operating activities		2,857
Cash Flows from Investing Activities		

Cash Flows from Financing Activities		
Payments on Bus Loans		16,738
Net (increase) in cash		19,595
Cash and cash equivalents at beginning of year		808,772
Cash and cash equivalents at end of year	$	828,367

Supplemental Disclosures:
No interest or taxes paid.

See accompanying notes to financial statements

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.

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 $543,713 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.

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 2013, approximately $28,000 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, 2013 the agency held no cash equivalents.

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, 2013.

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.

Promises to Give

Contributions are recognized when the donor makes a promise to give to CAPIC that is, in substances, 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, 2013, 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, 2013, no accounts 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, 2013.

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, 2013, as management is of the opinion that all receivables at that date are collectible.

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 15½% of their earnings to the plan, and the Grantee contributes 5% of such earnings. For the year ended June 30, 2013, the Grantee's pension expense amounted to $137,542.

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, 2013, the Agency had the following lease commitments:

Year Ended	Amount
June 30, 2014	$12,000
June 30, 2015	$13,000

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 $404,000 for June 30, 2013.

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, 2013:

Beginning Balance	Current Year	Ending Balance
$ (734,715)	(2,555)	$ (737,270)

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, 2013. 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, 2013, 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 11, 2013, 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, 2013

	Net Asset Balances at June 30, 2012	Returns & Transfers	Revenue	Expenses	Net Asset Balances at June 30, 2013
CSBG-Private Funds/Govt:					
CSBG Administration-2012	(10,755)	---	76,302	65,547	---
CSBG Administration-2013	---	---	179,914	221,897	(41,983)
Special Projects-2013	---	---	75,000	75,000	---
Grant Writing	---	---	84,999	84,999	---
Earmark-2013	---	---	87,500	87,500	---
Police-2012	15,035	---	22,420	37,455	---
MASSCAP	---	---	68,971	54,655	14,316 (P)
Revere-Police P.A.L.-2012	---	---	22,835	3,071	19,764 (P)
Vita & Ida	---	---	6,078	2,078	4,000 (P)
I.T. Department	---	---	9,920	9,920	---
	4,280	---	633,939	642,122	(3,903)
Energy Programs:					
Federal Fuel Program:					
LI Heap-2012	102,347	47,574	30,000	84,773	---
LI Heap-2013	---	---	2,909,410	2,924,076	(14,666)
PRIVATE FUEL PROGRAM-2011	---	---	20,000	15,140	4,860 (P)
Private Fuel Program-2012	12,944	---	5,368	5,767	12,545 (P)
WAP Program Burner Repairs					
Program Year-2012	47,328	---	73,913	121,241	---
Program Year-2013	---	---	157,160	120,087	37,073
DOE/WAP Program-2013	---	---	518,349	518,349	---
BOSTON GAS-2011	43,972	---	---	43,972	---
Boston Gas-2012	29,210	---	996,229	1,025,439	---
Neptune LLC	8,837	---	---	8,837	---
A.R.R.A.- DOE/WAP	---	---	10,805	10,805	---
	244,638	47,574	4,721,234	4,878,486	39,812

See accompanying notes to financial statements

COMMUNITY ACTION PROGRAMS INTER-CITY, INC.
SCHEDULE OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2013

	Net Asset Balances at June 30, 2012	Returns & Transfers	Revenue	Expenses	Net Asset Balances at June 30, 2013
Head Start:					
Federal PA22-2013	---	---	2,148,909	2,148,909	---
U.P.K. Funds-2013	---	---	30,690	30,690	---
State Expansion-2013	---	---	258,888	258,888	---
Federal PA20-2013	---	---	25,241	25,241	---
Bureau of Nutrition-2013	---	---	158,421	158,421	---
Chelsea Partnership-2013	---	---	160,994	160,994	---
Family Network-2013	---	---	95,939	95,939	---
General Mills Corp.	23,397	---	10,000	7,365	**26,032 (P)**
Evidence Based Literacy-2013	---	---	18,741	18,741	---
	23,397	---	2,907,823	2,905,188	26,032
In-Kind	---	---	543,713	543,713	---
Day Care:					
C.D.C. Basic-2013	---	---	655,786	655,786	---
C.D.C. Family Preservation-2013	---	---	92,369	92,369	---
Bureau of Nutrition-2013	---	---	95,248	95,248	---
A.S.D.C. Basic-2013	---	---	487,161	487,161	---
A.S.D.C. Family Preservation-2013	---	---	27,112	27,112	---
Child Care Support-2013	---	---	76,405	76,405	---
C.D.C. Infant-2013	---	---	113,615	113,615	---
C.D.C. Toddler-2013	---	---	194,929	194,929	---
	---	---	1,742,625	1,742,625	---

See accompanying notes to financial statements

COMMUNITY ACTION PROGRAMS INTER-CITY, INC.
SCHEDULE OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED JUNE 30, 2013

	Net Asset Balances at June 30, 2012	Returns & Transfers	Revenue	Expenses	Net Asset Balances at June 30, 2013
Other Community Services Programs:					
ESG-2012					
Chelsea Citywide Summer Program-2013	(2,188)	---	54,215	52,027	---
Chelsea Citywide Summer Program-2014	---	---	9,785	5,320	4,465
Project Bread-2013	---	---	3,000	3,000	---
F.E.M.A.-2010	---	---	10,000	10,000	---
Boston Foundation-2008	1,248	---	---	1,248	---
	(940)	---	77,000	71,595	4,465
General Nonearmarked Funds:					
Reserve Account	386,543	---	27,006	28,680	384,869
Total All Funds	$657,918	($47,574)	$10,653,340	$10,812,409	$451,275

See accompanying notes to financial statements

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

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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, in accordance with the 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, the statements of financial position and the related statements of activities, changes in net assets and cash flows as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise Community Action Programs Inter-City, Inc.'s basic financial statements, and have issued our report thereon dated October 11, 2013.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered Community Action Programs Inter-City, Inc.'s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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. Accordingly, we do not express an opinion on the effectiveness of Community Action Programs Inter-City, Inc.'s internal control.

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

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

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 11, 2013.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Respectfully submitted,

Carleton, Lopez & Wiesman
Certified Public Accountants
October 11, 2013

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, 2013

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Report on Compliance For Each Major Federal Program; Report on Internal Control over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

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

Compliance

We have audited Community Action Program Inter-City, Inc.'s compliance with types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of Community Action Programs Inter-City, Inc.'s major federal program for the year ended June 30, 2013. 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.

Management's Responsibility

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

Auditor's Responsibility

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

Opinion on Each Major Federal Program

In our opinion, Community Action Programs Inter-City, 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, 2013.

Report on Internal Control over Compliance

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

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

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

Purpose of this Report

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

Report on Schedule of Expenditures of Federal Awards

We have audited the financial statements of Community Action Programs Inter-City, Inc. as of and for the year ended June 30, 2013, and have issued our report thereon dated October 11, 2013. 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 schedule of expenditures of federal awards 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,

Carleton, Lopez & Wiesman
Certified Public Accountants
October 11, 2013

COMMUNITY ACTION PROGRAM INTER-CITY, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2013

Federal Grantor (Pass-Through Grantor) Program Title	*Federal CFDA Number*	*Federal Expenditures*
U.S. Department of Health and Human Services		
Direct Programs:		
Headstart	93.600	$ 2,174,150
Pass-through State Division of Housing, Communities and Development		
Day Care (CT EEC 2013 Prior Popsupp)	93.596	6,575
Day Care (CT EEC 6100 Community Act PPSP)	93.596	101,325
Day Care (CT EEC 2013 Flex Pool Income)	93.596	5,157
Day Care (CT EEC 6010 Community All IE)	93.596	44,239
		157,296
Day Care (CT EEC 2013 Prior Popsupp)	93.575	4,219
Day Care (CT EEC 6100 Community Act PPSP)	93 575	65,027
Day Care (CT EEC 2013 Flex Pool Income)	93.575	10,731
Day Care (CT EEC 6010 Community All IE)	93 575	92,048
		172,025
Day Care (CT EEC 2013 Flex Pool Income)	93 558	22,341
Day Care (CT EEC Community All IE)	93.558	191,641
		213,982
Pass-through Massachusetts Dept of Education		
Child Food (CT DOE 13758G70532117A)	10.558	202,413
Child Food (CT DOE 13758K70532117A)	10.558	9,233
Child Food (CT DOE 13758N70532117A)	10.558	39,011
Child Food (CT DOE 13758R70522117A)	10.558	2,335
		252,992
Low-Income Home Energy Assistance Block Grant	93.568	3,008,849
Heating Assistance Retrofit Task Weatherization Assistance Block Grant	93.568	241,329
		3,250,178
Community Services Block Grant 2012	93 569	65,547
Community Services Block Grant 2013	93.569	221,897
		287,444
Total Department of Health and Human Services		$ 6,508,067

See accompanying notes to schedule

COMMUNITY ACTION PROGRAM INTER-CITY, INC.
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2013

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	81.042	$	518,349
Total Department of Energy			518,349
Federal Emergency Management Agency			
Pass-through Community Planning & Development			
Food & Shelter Program	83 516		10,000
Total Federal Emergency Management Agency			10,000
Total Federal Financial Assistance		$	7,036,416

See accompanying notes to schedule

Community Action Programs Inter-City, Inc.
Note to Schedule of Expenditures of Federal Awards
June 30, 2013

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 2013, approximately $28,000 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, 2013

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, 2013

Summary of Auditors' Results

Tyoe 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 qulifies 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 2013, approximately $28,000 of fixed assets were purchased with cost reimbursement federal grant funds and expensed.

Section II – Financial Statement Findings – NONE

Section III – Federal Award Findings and Questioned Costs – NONE