JUNTA FOR PROGRESSIVE ACTION, INCORPORATED

FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2008
INDEPENDENT AUDITOR'S REPORT ................................................................. 1-2

BASIC FINANCIAL STATEMENTS

Statement of Financial Position ......................................................... 3
Statement of Activities ................................................................. 4
Statement of Functional Expenses .................................................. 5
Statement of Cash Flows ............................................................... 6
Notes to Financial Statements ......................................................... 7-11

REPORTS REQUIRED BY GOVERNMENT AUDITING STANDARDS

Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards (No Material Weaknesses <No Significant Deficiencies Identified>, No Reportable Instances of Non Compliance or Other Matters) ......................................................... 12-13

Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with the State Single Audit Act (Unqualified Opinion on Compliance and No Material Weaknesses <No Significant Deficiencies in Internal Control over Compliance Identified>) ................................................................. 14-15

Schedule of Expenditures of State Financial Assistance .................. 16
Notes to Schedule ........................................................................... 17
Schedule of Findings and Questioned Costs ................................... 18-19
INDEPENDENT AUDITOR'S REPORT

The Board of Directors
Junta for Progressive Action, Incorporated
New Haven, Connecticut

I have audited the accompanying statement of financial position of Junta for Progressive Action, Incorporated (a nonprofit organization) as of December 31, 2008, and the related statements of activities, functional expenses and cash flows for the year then ended. These financial statements are the responsibility of the Organization's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my 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 I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the financial statements referred to above present fairly, in all material respects, the financial position of Junta for Progressive Action, Incorporated as of December 31, 2008 and the changes in its net assets and cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards I have also issued my report dated August 5, 2009 on my consideration of Junta for Progressive Action, Incorporated's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal controls over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be considered in assessing the results of my audit.
I have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, I did not audit the information and express no opinion on it.

Milford, Connecticut
August 5, 2009
Junta For Progressive Action, Incorporated

Statement of Financial Position

December 31, 2008

Assets

Current Assets:

- Cash and Cash Equivalents $72,875
- Grants Receivable, less Allowance for Doubtful Accounts $318,731
- Prepaid Expense $4,191

Total Current Assets $395,797

Property and Equipment:

- Land $71,410
- Building $26,590
- Building Improvements $193,441
- Equipment $498
- Office Equipment $28,015

Less: Accumulated Depreciation $50,394

Net Property and Equipment $269,560

Total Assets $665,357

Liabilities and Net Assets

Liabilities

Current Liabilities:

- Accounts Payable $27,243
- Due to Other Entities $23,500

Total Current Liabilities $50,743

Total Liabilities $50,743

Net Assets

Unrestricted Net Assets $381,123
Temporarily Restricted Net Assets $233,491

Total Net Assets $614,614

Total Liabilities and Net Assets $665,357

-See Auditor’s Report and Notes to the Financial Statements-
### Junta For Progressive Action, Incorporated
#### Statement of Activities
##### Year Ended December 31, 2008

<table>
<thead>
<tr>
<th>Public Support and Revenue:</th>
<th>Unrestricted</th>
<th>Temporarily Restricted</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Contributions</td>
<td>$38,902</td>
<td>$27,298</td>
<td>$66,200</td>
</tr>
<tr>
<td>Grants</td>
<td></td>
<td>453,692</td>
<td>453,692</td>
</tr>
<tr>
<td>Fundraising and Other</td>
<td>31,077</td>
<td></td>
<td>31,077</td>
</tr>
<tr>
<td>Interest Income</td>
<td>12</td>
<td></td>
<td>12</td>
</tr>
<tr>
<td>Net Assets Released from Restrictions</td>
<td>541,410</td>
<td>(541,410)</td>
<td></td>
</tr>
<tr>
<td><strong>Total Public Support and Revenue</strong></td>
<td><strong>611,401</strong></td>
<td><strong>(60,420)</strong></td>
<td><strong>550,981</strong></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Expenditures:</th>
<th>Unrestricted</th>
<th>Temporarily Restricted</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Program Services</td>
<td>472,478</td>
<td></td>
<td>472,478</td>
</tr>
<tr>
<td>Management and General</td>
<td>54,905</td>
<td></td>
<td>54,905</td>
</tr>
<tr>
<td>Fundraising</td>
<td>68,311</td>
<td></td>
<td>68,311</td>
</tr>
<tr>
<td><strong>Total Expenditures</strong></td>
<td>595,694</td>
<td></td>
<td>595,694</td>
</tr>
<tr>
<td>Change in Net Assets</td>
<td>15,707</td>
<td>(60,420)</td>
<td>(44,713)</td>
</tr>
<tr>
<td><strong>Net Assets, January 1, 2008</strong></td>
<td><strong>365,416</strong></td>
<td>293,911</td>
<td><strong>659,327</strong></td>
</tr>
<tr>
<td><strong>Net Assets, December 31, 2008</strong></td>
<td><strong>$381,123</strong></td>
<td><strong>$233,491</strong></td>
<td><strong>$614,614</strong></td>
</tr>
</tbody>
</table>

*-See Auditor’s Report and Notes to the Financial Statements-*

*4-*
## Junta For Progressive Action, Incorporated
### Statement of Functional Expenses
#### Year Ended December 31, 2008

<table>
<thead>
<tr>
<th></th>
<th>Program Management Services</th>
<th>Program Management and General</th>
<th>Fundraising</th>
<th>Totals</th>
</tr>
</thead>
<tbody>
<tr>
<td>Wages</td>
<td>$258,708</td>
<td>$26,881</td>
<td>$43,316</td>
<td>$328,905</td>
</tr>
<tr>
<td>Program Supplies and Expense</td>
<td>78,502</td>
<td>-</td>
<td>78,502</td>
<td>78,502</td>
</tr>
<tr>
<td>Employee Benefits</td>
<td>37,862</td>
<td>3,934</td>
<td>6,339</td>
<td>48,135</td>
</tr>
<tr>
<td>Payroll Taxes</td>
<td>25,433</td>
<td>2,643</td>
<td>4,258</td>
<td>32,334</td>
</tr>
<tr>
<td>Advertising</td>
<td>571</td>
<td></td>
<td>571</td>
<td>571</td>
</tr>
<tr>
<td>Bank Service Charges</td>
<td>208</td>
<td>69</td>
<td>-</td>
<td>277</td>
</tr>
<tr>
<td>Computer Expense</td>
<td>1,973</td>
<td>657</td>
<td>-</td>
<td>2,630</td>
</tr>
<tr>
<td>Depreciation</td>
<td>7,857</td>
<td>2,619</td>
<td>2,630</td>
<td>10,476</td>
</tr>
<tr>
<td>Dues</td>
<td>1,289</td>
<td>430</td>
<td>1,719</td>
<td>1,719</td>
</tr>
<tr>
<td>Equipment Rental</td>
<td>2,461</td>
<td>820</td>
<td>3,281</td>
<td>3,281</td>
</tr>
<tr>
<td>Fundraising Supplies</td>
<td>-</td>
<td>-</td>
<td>13,125</td>
<td>13,125</td>
</tr>
<tr>
<td>Insurance</td>
<td>7,603</td>
<td>790</td>
<td>1,273</td>
<td>9,666</td>
</tr>
<tr>
<td>Loss on Sale of Fixed Assets</td>
<td>1,188</td>
<td></td>
<td>1,188</td>
<td>1,188</td>
</tr>
<tr>
<td>Office Supplies</td>
<td>1,920</td>
<td>640</td>
<td>2,560</td>
<td>2,560</td>
</tr>
<tr>
<td>Postage</td>
<td>938</td>
<td>313</td>
<td>1,251</td>
<td>1,251</td>
</tr>
<tr>
<td>Professional Development</td>
<td>640</td>
<td>-</td>
<td>640</td>
<td>640</td>
</tr>
<tr>
<td>Professional Fees</td>
<td>22,695</td>
<td>7,565</td>
<td>30,260</td>
<td>30,260</td>
</tr>
<tr>
<td>Repairs and Maintenance</td>
<td>6,565</td>
<td>2,189</td>
<td>8,754</td>
<td>8,754</td>
</tr>
<tr>
<td>Telephone</td>
<td>3,385</td>
<td>1,129</td>
<td>4,514</td>
<td>4,514</td>
</tr>
<tr>
<td>Travel and Entertainment</td>
<td>4,477</td>
<td>1,492</td>
<td>5,969</td>
<td>5,969</td>
</tr>
<tr>
<td>Utilities</td>
<td>8,203</td>
<td>2,734</td>
<td>-</td>
<td>10,937</td>
</tr>
<tr>
<td><strong>Totals</strong></td>
<td><strong>$472,478</strong></td>
<td><strong>$54,905</strong></td>
<td><strong>$68,311</strong></td>
<td><strong>$595,694</strong></td>
</tr>
</tbody>
</table>
Junta For Progressive Action, Incorporated

Statement of Cash Flows
Year Ended December 31, 2008

Cash Flows from Operating Activities:

Change in Net Assets ($ 44,713)

Adjustment to Reconcile Change in Net Assets

Net Cash Provided By/(Used In) Operating Activities:
- Depreciation Expense 10,476
- Loss on Sale of Fixed Assets 1,188
- (Increase) Decrease in Grants Receivable 19,829
- (Increase) Decrease in Prepaid Expense 1,196
- Increase (Decrease) in Accounts Payable 18,993
- Increase (Decrease) in Due to Other Entities 23,500

Net Cash Provided By/ (Used in) Operating Activities $30,469

Cash Flows from Investing Activities:

- Sale of Equipment 500
- Purchase of Building Improvements (20,000)
- Purchase of Office Equipment (1,473)

Net Cash Provided By/ (Used in) Investing Activities (20,973)

Net Increase in Cash and Cash Equivalents 9,496

Cash and Cash Equivalents, January 1, 2008 63,379

Cash and Cash Equivalents, December 31, 2008 $72,875

-See Auditor’s Report and Notes to the Financial Statements-
-6-
Note 1 – Summary of Significant Accounting Policies

Organization

Junta for Progressive Action, Incorporated (the Organization) provides services, programs and advocacy that improve the social, political and economic conditions of the Latino Community in Greater New Haven. The programs offered are education, employment, financial literacy, family management, legal services, at-risk youth program and summer camp. Major funding is provided by the State of Connecticut, Department of Social Services, the City of New Haven and other public support.

Basis of Accounting

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

Basis of Presentation

Financial statement presentation follows the recommendations of the Financial Accounting Standards Board in its Statement of Financial Accounting Standards (SFAS) No. 117, Financial Statements of Not-for-Profit Organizations. Under SFAS No. 117, the Organization is required to report information regarding its financial position and activities according to three classes of net assets: unrestricted net assets, temporarily restricted net assets, and permanently restricted net assets.

Property and Equipment

Property and equipment are carried at cost, or if donated, at the approximate fair value at the date of donation and depreciation is computed using the straight-line method.

Revenue Recognition

Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and/or nature of any donor restrictions.

All donor-restricted contributions are reported as an increase in temporarily or permanently restricted net assets, depending on the nature of the restriction. When a restriction is accomplished, temporarily restricted net assets are reclassified to unrestricted net assets and are reported in the statement of activities as net assets released from restrictions.
Advertising

Advertising costs are expensed as incurred. The total advertising expense for the year ended December 31, 2008 was $571.

Use of Estimates

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

Income Taxes

The Organization is a non-stock, non-profit corporation organized in Connecticut. It is exempt from federal and state income taxes under Internal Revenue Service Code Section 501(c)(3) and therefore has no liability for federal or state income taxes.

Note 2 – Statement of Net Assets

Cash and Cash Equivalents: This account group includes all monies in banks and highly liquid investments with maturity dates of less than three months. The carrying value of cash and cash equivalents approximates fair value because of the short maturities of those financial instruments.

As of December 31, 2008, the cash and cash equivalents balance is $72,875.
Junta For Progressive Action, Incorporated
Notes to the Financial Statements
December 31, 2008

Note 2 – Statement of Net Assets (Continued)

Capital Assets: This account group consists of land, building, building improvements, equipment and office equipment. All assets are recorded at cost. Depreciation is provided on fixed assets ranging from five to thirty nine year useful lives. The Organization maintains a capitalization threshold of $500. A summary of changes in the capital assets accounts for the year ended December 31, 2008 is as follows:

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Land</td>
<td>$71,410</td>
<td>-</td>
<td>-</td>
<td>$71,410</td>
</tr>
<tr>
<td>Building</td>
<td>26,590</td>
<td>-</td>
<td>-</td>
<td>26,590</td>
</tr>
<tr>
<td>Building Improvements</td>
<td>173,441</td>
<td>$20,000</td>
<td>-</td>
<td>193,441</td>
</tr>
<tr>
<td>Equipment</td>
<td>3,597</td>
<td>-</td>
<td>$3,099</td>
<td>498</td>
</tr>
<tr>
<td>Office Equipment</td>
<td>28,859</td>
<td>1,473</td>
<td>2,317</td>
<td>28,015</td>
</tr>
</tbody>
</table>

|                         | Totals $303,897           | $21,473   | $5,416      | $319,954                    |

<table>
<thead>
<tr>
<th></th>
<th>Less: Accumulated Depreciation for</th>
</tr>
</thead>
<tbody>
<tr>
<td>Building</td>
<td>$ 9,132</td>
</tr>
<tr>
<td>Building Improvements</td>
<td>14,442</td>
</tr>
<tr>
<td>Equipment</td>
<td>1,622</td>
</tr>
<tr>
<td>Office Equipment</td>
<td>18,451</td>
</tr>
</tbody>
</table>

|                         | Totals $43,647                   | $10,476   | $3,729      | $50,394                      |

Total Capital Assets, Net of
Accumulated Depreciation $260,250 $269,560

Depreciation expense for the year ended December 31, 2008 was $10,476.
Note 3 – Commitments

Operating Leases:

In 2008 the Organization entered into an operating lease for office equipment with monthly payments of $198 through December, 2011. The total expended on this lease for the year ended December 31, 2008 was $3,281.

The total future minimum lease payments under this agreement is as follows:

<table>
<thead>
<tr>
<th>Year Ending</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>December 31, 2009</td>
<td>$2,371</td>
</tr>
<tr>
<td>December 31, 2010</td>
<td>2,371</td>
</tr>
<tr>
<td>December 31, 2011</td>
<td>2,371</td>
</tr>
<tr>
<td>Total</td>
<td>$7,113</td>
</tr>
</tbody>
</table>

Note 4 – Risk Management

The Organization is exposed to various risks of loss related to damage to, and theft or destruction of assets; errors and omissions; injuries to employees and natural disaster. During the year ended December 31, 2008, the Organization contracted with the Connecticut Underwriters, Incorporated Insurance Company for liability, property, and crime damage and United States Liability Insurance Company for Directors and Officers liability. Coverages provided by these companies are as follows:

<table>
<thead>
<tr>
<th>Coverage</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Commercial General Liability</td>
<td>$1,000,000</td>
</tr>
<tr>
<td>Directors and Officers Liability</td>
<td>$1,000,000</td>
</tr>
</tbody>
</table>

Workers’ compensation coverage is maintained by paying premiums to Granite State Insurance Company. The premium is calculated based upon accident history and actual payroll costs by job classification.
Note 5 – Temporarily Restricted Net Assets

Temporarily restricted net assets are available for the following purposes:

<table>
<thead>
<tr>
<th>Specific Grant Programs</th>
<th>$233,491</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Temporarily Restricted Net Assets</td>
<td>$233,491</td>
</tr>
</tbody>
</table>

Net Assets were released from donor restrictions by incurring expenses satisfying the purpose or time restrictions specified by donors as follows:

- Connecticut Health Foundation $ 40,000
- City of New Haven Economic Development 36,500
- 21st Century ILGWU 16,102
- Hispanics in Philanthropy 33,658
- United Way 16,557
- Yale University: The Neighborhood Place 88,883
- Connecticut Department of Social Services 244,473
- Others 65,237

Total $541,410

Note 6 – Donated Services

The Organization receives a significant amount of donated services from unpaid volunteers who assist in fund-raising and special projects. No amounts have been recognized in the statement of activities because the criteria for recognition under SFAS No. 116 have not been satisfied.

Note 7 – Functional Allocation of Expenses

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and management and general services benefited.

Note 8 – Due to Other Entities

The Organization has the amount of $23,500 due to the City of New Haven, Connecticut as of December 31, 2008.
REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS (NO MATERIAL WEAKNESSES <NO SIGNIFICANT DEFICIENCIES IDENTIFIED>, NO REPORTABLE INSTANCES OF NONCOMPLIANCE OR OTHER MATTERS)

The Board of Directors
Junta for Progressive Action, Incorporated
New Haven, Connecticut

I have audited the financial statements of Junta for Progressive Action, Incorporated as of and for the year ending December 31, 2008, and have issued my report thereon dated August 5, 2009. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing my audit, I considered Junta for Progressive Action, Incorporated’s internal control over financial reporting as a basis for designing my auditing procedures for the purpose of expressing my opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Junta for Progressive Action, Incorporated’s internal control over financial reporting. Accordingly I do not express an opinion on the effectiveness of the Junta for Progressive Action, Incorporated’s internal control over financial reporting.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether Junta for Progressive Action, Incorporated's financial statements are free of material misstatement, I 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 my audit and, accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under Government Auditing Standards.

I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weakness. However, I noted other matters involving the internal control over financial reporting, which I have reported to the management of Junta for Progressive Action in a separate letter dated August 5, 2009.

This report is intended solely for the information of the Board and management, the Office of Policy and Management, and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Milford, Connecticut
August 5, 2009
The Board of Directors
Junta for Progressive Action, Incorporated
New Haven, Connecticut

Compliance

I have audited the compliance of Junta for Progressive Action, Incorporated with the types of compliance requirements described in the Office of Policy and Management Compliance Supplement that are applicable to each of its major state programs for the year ended December 31, 2008. The major state programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major state programs is the responsibility of Junta for Progressive Action, Incorporated's management. My responsibility is to express an opinion on compliance based on my audit.

I conducted my 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 the State Single Audit Act (C.G.S. Sections 4-230 to 4-236). Those standards and the State Single Audit Act require that I plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major state program occurred. An audit includes examining, on a test basis, evidence about Junta for Progressive Action, Incorporated's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on Junta for Progressive Action, Incorporated's compliance with those requirements.

In my opinion, Junta for Progressive Action, Incorporated complied, in all material respects, with the requirements referred to above that are applicable to each of its major state programs for the year ended December 31, 2008.
Internal Control Over Compliance

The management of Junta for Progressive Action, Incorporated is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to state programs. In planning and performing my audit, I considered the internal control over compliance with requirements that could have a direct and material effect on a major state program in order to determine my auditing procedures for the purpose of expressing my opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, I do not express an opinion on the effectiveness of Junta for Progressive Action, Incorporated's internal control over compliance.

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

A material weakness is a significant deficiency, or combination of significant deficiencies that result in more than a remote likelihood that material noncompliance with a type of compliance requirement of a state program will not be prevented or detected by Junta for Progressive Action, Incorporated's internal control.

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

Schedule of Expenditures of State Financial Assistance

I have audited the basic financial statements of Junta for Progressive Action, Incorporated as of and for the year ended December 31, 2008, and have issued my unqualified report thereon dated August 5, 2009. My audit was performed for the purpose of forming opinions on the basic financial statements taken as a whole. The accompanying schedule of expenditures of state financial assistance is presented for purposes of additional analysis as required by the State Single Audit Act and is not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in my opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the Board, management, the Office of Policy and Management, and state awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Milford, Connecticut
August 5, 2009
### Junta For Progressive Action, Incorporated
#### Schedule of Expenditures of State Financial Assistance
#### Year Ended December 31, 2008

<table>
<thead>
<tr>
<th>State Grantor/Pass-Through Grantor Program Title</th>
<th>Grantor Program Identification Number</th>
<th>Expenditures</th>
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</thead>
<tbody>
<tr>
<td>Connecticut Department of Social Services/Human Resource Development Program</td>
<td>093JPA-HRD-38 08DSS4001OT</td>
<td>$63,016</td>
</tr>
<tr>
<td>Connecticut Department of Social Services / Hispanic Human Resource Development Program</td>
<td>093JPA-HHD-09 07DSS 1301OT</td>
<td>118,646</td>
</tr>
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<td>093JPA-CVS-06 08DSS6101OT</td>
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<td><strong>Total</strong></td>
<td></td>
<td><strong>$244,473</strong></td>
</tr>
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</table>

*See Auditor’s Report and Notes to the Financial Statements*
The State of Connecticut has provided financial assistance to Junta For Progressive Action, Incorporated through grants in accordance with the General Statutes for the State of Connecticut. This financial assistance funds the organization’s Spanish development programs.

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Junta For Progressive Action, Incorporated conform to generally accepted accounting principles as applicable to governmental entities. The following is a summary of the more significant policies relating to the aforementioned grant programs.

**Basis of Accounting**

The financial statements contained in Junta For Progressive Action, Incorporated’s annual audit report are prepared on the modified accrual basis of accounting. The following is a summary of such basis:

- Revenues are recognized when they become both measurable and available.
- Expenditures are recorded when the related liability is incurred.

The Schedule of Expenditures of State Financial Assistance, contained in this report, is prepared based on regulations established by the State of Connecticut Office of Policy and Management. In accordance with these regulations (Section 4-236-22), certain grants are not dependent on expenditure activity, and accordingly, are not considered to be expended in the fiscal year of receipt. These grant program receipts are reflected in the expenditures column of the Schedule of Expenditures of State Financial Assistance.
1. Summary of Auditor’s Results

Financial Statements

- I have audited the financial statements of Junta For Progressive Action, Incorporated as of and for the year ended December 31, 2008 and issued my unqualified report thereon dated August 5, 2009.

Internal Control over financial reporting:
- Material Weaknesses identified? yes □ no
- Significant Deficiencies identified that are not considered to be material weaknesses? □ yes □ none reported
- Noncompliance material to financial statements noted? □ yes □ no

State Financial Assistance

Internal Control over major programs:
- Material Weaknesses identified? □ yes □ no
- Significant Deficiencies identified that are not considered to be material weaknesses? □ yes □ no
- I have also included in my unqualified opinion dated August 5, 2009 my report on Junta For Progressive Action, Incorporated’s Report on Compliance with Requirements Applicable to Each Major Program, on Internal Control Over Compliance in Accordance with the State Single Audit Act (Unqualified Opinion on Compliance and No Material Weaknesses <No Significant Deficiencies in Internal Control over Compliance Identified>), and on the Schedule of Expenditures of State Financial Assistance (Unqualified Opinion).

Any audit findings disclosed that are required to be reported in accordance with Section 4-236-24 of the Regulations to the State Single Audit Act? □ yes □ none reported

- The following schedule reflects the major programs included in the audit:

-See Auditor’s Report and Notes to the Financial Statements-
## Schedule of Findings and Questioned Costs

**Year Ended December 31, 2008**

<table>
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<tr>
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### 2. Financial Statements Findings

- I issued reports, dated August 5, 2009, on compliance and on internal control over financial reporting and on compliance and on other matters based on an audit of financial statements performed in accordance with Government Auditing Standards.

- My report on compliance indicated no reportable instances of noncompliance.

- My report on internal control over financial reporting indicated no significant deficiencies.

### 3. State Financial Assistance Findings and Questioned Costs

No findings or questioned costs are reported relating to State financial assistance programs.

-See Auditor’s Report and Notes to the Financial Statements-