
Oregon Coast Community Action

An Oregon Non-Profit Corporation

Consolidated Financial Statements

**For the Fiscal Year Ended June 30, 2019
With Comparative Totals for 2018**

Aiken & Sanders, Inc PS

CERTIFIED PUBLIC ACCOUNTANTS
& MANAGEMENT CONSULTANTS

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Independent Auditor's Report

To the Board of Directors
Oregon Coast Community Action
Coos Bay, OR

Report on the Financial Statements

We have audited the accompanying financial statements of Oregon Coast Community Action (ORCCA), which comprise the consolidated statement of financial position as of June 30, 2019, and the related consolidated statements of activities and changes in net assets, functional expenses, and cash flows for the year then ended, and the related consolidated notes to the financial statements. The prior year summarized comparative information has been derived from ORCCA's 2018 consolidated financial statements and, in our report dated November 28, 2018, we expressed an unqualified opinion on those consolidated financial statements.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the consolidated financial statements referred to above present fairly, in all material respects, the financial position of ORCCA as of June 30, 2019, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The supplemental information shown on pages 24 to 60 is presented for purposes of additional analysis and is not a required part of the consolidated financial statements of ORCCA. The accompanying schedule of expenditures of federal awards, as required by *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, is presented for purposes of additional analysis and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the consolidated financial statements. The information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the consolidated financial statements or to the consolidated financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated, in all material respects, in relation to the consolidated financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 4, 2019 on our consideration of ORCCA’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* in considering ORCCA’s internal control over financial reporting and compliance.



Aiken & Sanders, Inc., PS
Certified Public Accountants
& Management Consultants

December 4, 2019

Oregon Coast Community Action
Consolidated Statement of Financial Position
(With Comparative Totals for June 30, 2018)

Year Ended June 30, 2019

	<u>2019</u>	<u>2018</u>
Assets		
Current Assets		
Cash & Cash Equivalents	\$ 314,375	\$ 366,207
Cash Restricted to Project Development	-	23,663
Grants & Accounts Receivable	1,177,875	1,158,716
Prepaid Expenses	37,296	53,073
Other	76,723	39,598
Total Current Assets	<u>1,606,269</u>	<u>1,641,257</u>
Non-Current Assets		
Loan Receivable	1,303,764	4,508,982
Property & Equipment	8,083,527	11,744,860
Total Non-Current Assets	<u>9,387,291</u>	<u>16,253,842</u>
Total Assets	<u>\$ 10,993,560</u>	<u>\$ 17,895,099</u>
Liabilities & Net Assets		
Current Liabilities		
Accounts Payables & Accrued Liabilities	\$ 238,745	\$ 126,650
Accrued Payroll & Related Liabilities	223,114	272,310
Accrued Compensated Absences	122,031	104,939
Security Deposits	15,293	13,937
Deferred Revenue	51,736	123,351
Current Portion of Long-Term Debt	127,751	221,967
Total Current Liabilities	<u>778,670</u>	<u>863,154</u>
Long-Term Liabilities		
Notes Payable	4,461,494	12,140,134
Total Long-Term Liabilities	<u>4,461,494</u>	<u>12,140,134</u>
Total Liabilities	<u>5,240,164</u>	<u>13,003,288</u>
Net Assets		
Without Donor Restrictions		
Available for Current Operations	2,047,436	3,548,459
Net Investment in Property & Equipment	3,494,282	1,086,877
Total Net Assets Without Donor Restrictions	<u>5,541,718</u>	<u>4,635,336</u>
With Donor Restrictions	211,678	256,475
Total Net Assets	<u>5,753,396</u>	<u>4,891,811</u>
Total Liabilities & Net Assets	<u>\$ 10,993,560</u>	<u>\$ 17,895,099</u>

Oregon Coast Community Action

Consolidated Statement of Activities

(With Comparative Totals for June 30, 2018)

Year Ended June 30, 2019

	2019			2018 Total
	Without Donor Restrictions	With Donor Restrictions	Total	
Revenues				
Grants & Contracts	\$ 11,461,922	\$ -	\$ 11,461,922	\$ 9,720,769
Commodities Received	413,692	33,004	446,696	222,166
Contributions-Foundation Awards	301,385	135,263	436,648	380,853
Donations	92,334	31,807	124,141	143,591
Rental Income	216,196	-	216,196	188,080
Program Income	452,820	-	452,820	412,234
Interest & Other Revenues	25,949	-	25,949	45,084
Net assets released from restriction	244,871	(244,871)	-	-
Total Revenues	13,209,169	(44,797)	13,164,372	11,112,777
Program Expenses				
Youth Services	6,867,910	-	6,867,910	6,074,210
Essential Services	3,730,780	-	3,730,780	3,358,245
Campus	392,659	-	392,659	641,028
Total Program Expenses	10,991,349	-	10,991,349	10,073,483
Management and general	302,457	-	302,457	233,308
Indirect Cost Pool	844,827	-	844,827	777,357
Fund-raising	28	-	28	10,709
Total Expenses	12,138,661	-	12,138,661	11,094,857
Change in net assets from operations	1,070,508	(44,797)	1,025,711	17,920
Total change in net assets	1,070,508	(44,797)	1,025,711	17,920
Net assets - Beginning of Year	4,635,336	256,475	4,891,811	4,873,891
Net assets - Campus adjustment (Note 6)	(164,126)	-	(164,126)	-
Net assets - End of the Year	\$ 5,541,718	\$ 211,678	\$ 5,753,396	\$ 4,891,811

Oregon Coast Community Action
Consolidated Statement of Cash Flows
(With Comparative Totals for June 30, 2018)
Year Ended June 30, 2019

	Consolidated	Consolidated
	2019	2018
Cash Flows from Operating Activities		
Change in Net Assets	\$ 1,025,711	\$ 17,920
Adjustments		
Depreciation	378,701	403,401
Bad Debts	9,338	7,096
Changes in operating assets & liabilities:		
Changes in Cash Restricted to Project Development	23,663	40,572
Changes in Accounts Receivable	(19,159)	(315,116)
Changes in Prepaid Expenses	15,777	2,345
Changes in Other Assets	(37,125)	(8,709)
Addition to Notes Receivable	(1,303,764)	-
Changes in Accounts Payable	112,095	(101,423)
Changes in Accrued Payroll & Other Liabilities	(49,196)	(39,762)
Changes in Accrued Compensated Absences	17,092	13,805
Changes in Security Deposits	1,356	541
Changes in Deferred Revenue	(71,615)	(120,060)
Increase in Accrued Interest	-	51,470
Other Adjustments	15,408	(5,991)
Total Adjustments	(907,429)	(71,831)
Net Cash Provided (Used) By Operating Activities	118,282	(53,912)
Cash Flows from Investing Activities		
Purchase of Property and Equipment	(60,444)	(1,455,834)
Net Cash Provided (Used) By Investing Activities	(60,444)	(1,455,834)
Cash Flows from Financing Activities		
Payment of Notes Payable	(109,670)	(80,477)
Issuance of Notes Payable	-	1,070,872
Net Cash Provided (Used) By Financing Activities	(109,670)	990,395
Net Increase (Decrease) in Cash and Equivalents	(51,832)	(519,351)
Cash and Equivalents - Beginning	366,207	885,558
Cash and Equivalents - Ending	\$ 314,375	\$ 366,207
Supplemental Schedule of Other Cash Activity:		
Interest Paid	\$ 158,730	\$ 218,198
Interest Expensed	\$ 158,730	\$ 218,198

Oregon Coast Community Action
Consolidated Statement of Functional Expenses
(With Comparative Totals for June 30, 2018)
Year Ended June 30, 2019

	Youth Services	Essential Services	Campus	Program Services	Admin	Indirect Cost Pool	Fundraising	2019 Total	2018
Personnel	\$ 5,328,649	\$ 994,823	\$ -	\$ 6,323,472	\$ 146,579	\$ 637,169	\$ -	\$ 7,107,220	\$ 6,524,460
Consultants & Contractual	6,050	-	88,650	94,700	(20,064)	62,851	-	137,487	50,620
Supplies	225,057	88,630	10,000	323,687	30,046	28,788	28	382,549	317,314
Space Costs	122,085	79,758	26,770	228,613	-	20,991	-	249,604	148,073
Insurance	33,985	22,620	-	56,605	3,657	18,800	-	79,062	83,294
Maintenance & Repairs	109,285	31,526	-	140,811	(19,284)	6,012	-	127,539	136,640
Utilities and Phone	95,449	101,307	-	196,756	475	7,653	-	204,884	133,996
Transportation	33,167	33,924	-	67,091	6,215	-	-	73,306	49,577
Training & Travel	165,683	41,049	-	206,732	7,168	24,645	-	238,545	221,285
Sub Recipient-Pass Through Funds	309,496	78,500	-	387,996	-	-	-	387,996	79,981
Direct Client Support	30,997	1,549,933	-	1,580,930	2,500	-	-	1,583,430	1,053,102
Program Services & Client Activities	47,160	56,257	-	103,417	1,526	-	-	104,943	795,668
USDA Food	205,885	558,000	-	763,885	-	-	-	763,885	556,712
IT, Licensing, Staffing, Governance, Etc	126,969	76,208	132,537	335,714	(50,631)	34,427	-	319,510	540,734
Depreciation	27,993	18,245	134,702	180,940	194,270	3,491	-	378,701	403,401
Subtotal Expenses	6,867,910	3,730,780	392,659	10,991,349	302,457	844,827	28	12,138,661	11,094,857
Indirect Cost Pool Allocation	585,340	285,807	-	871,147	(26,320)	(844,827)	-	-	-
Capital Equipment Adjustment	61,083	32,867	-	93,950	(93,950)	-	-	-	-
Adjusted Total Expense	\$ 7,514,333	\$ 4,049,454	\$ 392,659	\$ 11,956,446	\$ 182,187	\$ -	\$ 28	\$ 12,138,661	\$ 11,094,857

Oregon Coast Community Action

Consolidating Statement of Financial Position

Year Ended June 30, 2019

	Oregon Coast Community Action	Campus I LLC	Campus II LLC	Subtotal	Eliminations	Consolidated 2019
Assets						
Current Assets						
Cash & Cash Equivalents	\$ 314,375	\$ -	\$ -	\$ 314,375	\$ -	\$ 314,375
Cash Restricted to Project Development	-	-	-	-	-	-
Grants & Accounts Receivable	1,177,875	-	-	1,177,875	-	1,177,875
Prepaid Expenses	37,296	-	-	37,296	-	37,296
Other	76,723	-	-	76,723	-	76,723
Total Current Assets	1,606,269	-	-	1,606,269	-	1,606,269
Non-Current Assets						
Loan Receivable	1,303,764	-	-	1,303,764	-	1,303,764
Property & Equipment	3,217,315	-	4,866,212	8,083,527	-	8,083,527
Total Non-Current Assets	4,521,079	-	4,866,212	9,387,291	-	9,387,291
Total Assets	\$ 6,127,348	\$ -	\$ 4,866,212	\$ 10,993,560	\$ -	\$ 10,993,560
Liabilities						
Current Liabilities						
Accounts Payables & Accrued Liabilities	\$ 238,745	\$ -	\$ -	\$ 238,745	\$ -	\$ 238,745
Accrued Payroll & Related Liabilities	223,114	-	-	223,114	-	223,114
Accrued Compensated Absences	122,031	-	-	122,031	-	122,031
Security Deposits	15,293	-	-	15,293	-	15,293
Deferred Revenue	51,736	-	-	51,736	-	51,736
Current Portion of Long-Term Debt	48,399	-	79,352	127,751	-	127,751
Total Current Liabilities	699,318	-	79,352	778,670	-	778,670
Total Long Term Debt	1,616,753	-	2,844,741	4,461,494	-	4,461,494
Total Liabilities	2,316,071	-	2,924,093	5,240,164	-	5,240,164
Net Assets						
Without Donor Restrictions						
Available for Current Operations	2,047,436	-	-	2,047,436	-	2,047,436
Net Investment in Property & Equipment	1,552,163	-	1,942,119	3,494,282	-	3,494,282
Total Net Assets Without Donor Restrictions	3,599,599	-	1,942,119	5,541,718	-	5,541,718
Net Assets With Donor Restrictions	211,678	-	-	211,678	-	211,678
Total Net Assets	3,811,277	-	1,942,119	5,753,396	-	5,753,396
Liabilities & Net Assets	\$ 6,127,348	\$ -	\$ 4,866,212	\$ 10,993,560	\$ -	\$ 10,993,560

Oregon Coast Community Action

Consolidating Statement of Activities

Year Ended June 30, 2019

	Oregon Coast Community Action	Campus I LLC	Campus II LLC	Subtotal	Eliminations	Consolidated 2019
Revenues						
Grants & Contracts	\$11,461,922	\$ -	\$ -	\$ 11,461,922	\$ -	\$ 11,461,922
Commodities Received	446,696	-	-	446,696	-	446,696
Contributions-Foundation Awards	436,648	-	-	436,648	-	436,648
Donations	124,141	-	-	124,141	-	124,141
Rental Income	216,196	-	176,419	392,615	(176,419)	216,196
Program Income	452,820	-	-	452,820	-	452,820
Interest & Other Revenues	25,949	-	-	25,949	-	25,949
Total Revenues	13,164,372	-	176,419	13,340,791	(176,419)	13,164,372
Program Expenses						
Youth Services	6,974,617	-	-	6,974,617	(106,707)	6,867,910
Essential Services	3,800,492	-	-	3,800,492	(69,712)	3,730,780
Campus	-	8,532	384,127	392,659	-	392,659
Total Program Expenses	10,775,109	8,532	384,127	11,167,768	(176,419)	10,991,349
Management and general	302,457	-	-	302,457	-	302,457
Indirect Cost Pool	844,827	-	-	844,827	-	844,827
Fundraising	28	-	-	28	-	28
Total Expenses	11,922,421	8,532	384,127	12,315,080	(176,419)	12,138,661
Change in net assets from operations	1,241,951	(8,532)	(207,708)	1,025,711	-	1,025,711
Total change in net assets	1,241,951	(8,532)	(207,708)	1,025,711	-	1,025,711
Distributed Capital	-	8,532	(8,532)	-	-	-
Net assets- Campus adjustment (Note 6)	(4,651,723)	108,734	4,378,863	(164,126)	-	(164,126)
Net assets - Beginning of Year	7,221,049	(108,734)	(2,220,504)	4,891,811	-	4,891,811
Net assets - End of the Year	\$ 3,811,277	\$ -	\$ 1,942,119	\$ 5,753,396	\$ -	\$ 5,753,396

Oregon Coast Community Action

Consolidating Statement of Functional Expenses

Year Ended June 30, 2019

	Youth	Essential		Program		Indirect			Consolidated
	Services	Services	Campus	Services	Administration	Cost Pool	Fund Raising	Elimination	2019
Personnel	\$ 5,328,649	\$ 994,823	\$ -	\$ 6,323,472	\$ 146,579	\$ 637,169	\$ -	\$ -	\$ 7,107,220
Consultants and Contractual	6,050	-	88,650	94,700	(20,064)	62,851	-	-	137,487
Supplies	225,057	88,630	10,000	323,687	30,046	28,788	28	-	382,549
Space Costs	228,792	149,470	26,770	405,032	-	20,991	-	(176,419)	249,604
Insurance	33,985	22,620	-	56,605	3,657	18,800	-	-	79,062
Maintenance & Repairs	109,285	31,526	-	140,811	(19,284)	6,012	-	-	127,539
Utilities and Phone	95,449	101,307	-	196,756	475	7,653	-	-	204,884
Transportation	33,167	33,924	-	67,091	6,215	-	-	-	73,306
Training & Travel	165,683	41,049	-	206,732	7,168	24,645	-	-	238,545
Sub Recipient-Pass Through Funds	309,496	78,500	-	387,996	-	-	-	-	387,996
Direct Client Support	30,997	1,549,933	-	1,580,930	2,500	-	-	-	1,583,430
Program Services & Client Activities	47,160	56,257	-	103,417	1,526	-	-	-	104,943
USDA Food	205,885	558,000	-	763,885	-	-	-	-	763,885
IT, Licensing, Staffing, Governance, Etc	126,969	76,208	132,537	335,714	(50,631)	34,427	-	-	319,510
Depreciation	27,993	18,245	134,702	180,940	194,270	3,491	-	-	378,701
Subtotal Expenses	6,974,617	3,800,492	392,659	11,167,768	302,457	844,827	28	(176,419)	12,138,661
Indirect Cost Pool Allocation	585,340	285,807	-	871,147	(26,320)	(844,827)	-	-	-
Capital Equipment Adjustment	61,083	32,867	-	93,950	(93,950)	-	-	-	-
Adjusted Total Expense	\$ 7,621,040	\$ 4,119,166	\$ 392,659	\$ 12,132,865	\$ 182,187	\$ -	28	\$ (176,419)	\$ 12,138,661

NOTE 1 - ORGANIZATION

Oregon Coast Community Action (ORCCA) is a not-for-profit Oregon corporation established in 1965. The primary purpose of ORCCA is to provide programs and services aimed at alleviating the causes and effects of poverty in Coos, Curry and Western Douglas counties so that all south coast households thrive and live with dignity, security and hope. As a private non-profit umbrella agency, Oregon Coast Community Action provides cost effective joint administration, leadership, and support for children's programs and emergency services on the southern Oregon Coast. Our network of programs works to feed, house, warm and educate people.

The primary funding sources are Federal and State of Oregon grant programs passed directly through the U.S. Department of Health and Human Services and indirectly through various Oregon State/County agencies.

Under the terms of its Community Services Block Grant, ORCCA is required to maintain a tripartite board of directors, with one-third public sector representation, at least one-third low-income representatives, and the balance of board members representing the private sector.

ORCCA Campus I, LLC (Campus I) was formed as a limited liability company under the laws of the state of Oregon on August 31, 2011, for the purpose of investing in ORCCA Campus II. Campus I, until December 28, 2018, was 90% owned by ORCCA with a 10% interest owned by Carroll ORCCA, LLC. On December 28, 2018, Carroll ORCCA, LLC withdrew as a member as part of a pre-determined wind down, leaving ORCCA as the sole member.

ORCCA Campus II, LLC (Campus II) was formed as a limited liability company under the laws of the state of Oregon on August 31, 2011, for the purpose of constructing a Child and Family Resource Center and a Food Distribution Center to be used in the charitable activities of ORCCA. Construction of both buildings began in the fiscal year ended June 30, 2012, and was completed in September of 2012. The primary mission of Campus II was to construct and lease both buildings to ORCCA. For federal income tax purposes, Campus II is a disregarded entity with its assets, liabilities, revenue, and expense reported by Campus I.

Principles of Consolidation

ORCCA, Campus I and Campus II (the "Organization") have common ownership and therefore, consolidated financial statements have been prepared for the entities. The consolidated financial statements include the accounts of the Organization. All intercompany transactions and balances have been eliminated for consolidated financial statement purposes.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies followed by the Organization are described below to enhance the usefulness of the financial statements to the reader.

Basis of Accounting

The accompanying financial statements have been prepared on the accrual basis of accounting and in accordance with accounting principles generally accepted in the United States of America and the principles of fund accounting. Fund accounting is the procedure by which resources for various purposes are classified for accounting purposes in accordance with activities or objectives specified by donors.

Basis of Presentation

The Organization follows accounting prescribed by the Financial Accounting Standards Board in its Accounting Standards Codification (ASC) 958 Not-for Profit Entities. Under ASC 958, the Organization is required to report information regarding its financial position and activities according to two classes of net assets: with donor restrictions, and without donor restrictions.

With Donor Restrictions: Net assets that result from contributions whose use by the Organization is restricted by donor imposed stipulations that may expire with the passage of time or can be fulfilled or otherwise removed by actions of the Organization.

Without Donor Restrictions: Net assets that are not restricted by donor stipulation.

Gifts of goods and equipment are reported as without donor restrictions unless explicit donor stipulations specify how the donated assets must be used.

Use of Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires that management make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates. In the opinion of the Organizations' management, such differences would not be significant.

Revenue Recognition/Grant Funds Received in Advance

Contributions are recognized when received or when a donor makes an unconditional promise to give to the Organization. Contributions that are restricted by the donor are reported as increases in net assets without donor restrictions if the restrictions expire in the year in which the contributions are recognized. All other donor restricted contributions are reported as increases in net assets with donor restrictions. When a restriction expires, net assets with donor restrictions are reclassified to net assets without donor restrictions.

Unconditional promises to give (pledges receivable) are recognized as revenues in the period the pledge is received. Long term pledges (collection expected in greater than one year) are discounted to the net present value of future cash flows. Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promise becomes unconditional.

Rental income represents income received from various sources for use of property or space owned by the Organization. This income is recognized in the period in which it is earned.

Grants are either recorded as contributions or exchange transactions based on criteria contained in the grant award.

A. Grant Awards that are Contributions

Grants that qualify as contributions are recorded as invoiced to the funding sources. Revenue is recognized in the accounting period when the related allowable expenses are incurred. Amounts received in excess of expenses are reflected as grant funds received in advance.

B. Grant Awards that are Exchange Transactions

Exchange transactions reimburse based on a predetermined rate for services performed. The revenue is recognized in the period the service is performed.

Contributions of Long-Lived Assets

Contributions of property and equipment without donor stipulations concerning the use of such long-lived assets are reported as revenues of the net assets without donor restrictions class. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire capital assets are reported as with donor restrictions. Absent donor stipulations regarding how long those donated assets must be maintained, the Organization reports expirations of donor restrictions when the donated or acquired assets are placed in service as instructed by the donor. The Organization reclassifies net assets with donor restrictions to net assets without donor restrictions at that time.

In-Kind Contributions

The Organization reports as revenue the fair value of contributed services received where the services require specialized skills, are provided by individuals possessing these skills, and represent services that would have been purchased had they not been donated. During year ended June 30, 2019, no such contributed services were recorded.

In-kind contributions of equipment and other materials are recorded when there is an objective basis upon which to value the contribution and where the contribution is an essential part of the Organization's activities. During the year ended June 30, 2019, the Organization recorded the value of food commodities received from the U.S. Department of Agriculture amounting to \$438,173. All food, with the exception of \$33,004 in commodities on hand added to inventory at June 30, 2019, were distributed in the Organization's program activities.

Advertising and Marketing Expenses

Advertising and marketing costs are charged to expense as they are incurred.

Functional Allocation of Expenses

The Organization records its expenses by function. Program expenses represent expenses incurred to fulfill the Organization's exempt purposes. Management and general expenses support that exempt purpose while fundraising expenses are incurred to raise resources to carry out program activities. Expenses are recorded, when appropriate, to the function receiving direct benefit. When expenses benefit more than one function, an allocation is made based on relative benefits provided to each function. Allocations of salary and related costs are based on time spent in functional areas. Space costs are allocated based on square footage used by function, and other shared costs are allocated based on usage or benefits received. Indirect costs are allocated to programs by applying the Indirect Cost Rate approved by the U.S. Department of Health and Human Services.

Cash and Cash Equivalents

For purposes of the statement of cash flows, the Organization considers all cash and other liquid investments with initial maturities of three months or less to be cash equivalents.

Cash Restricted to Project Development

Campus II's loan agreements with Coast VIII and CFG IV restricted the use of loan and equity proceeds and interest reserve to the payment of construction costs or required distributions or other expenses. The Organization was required, during the construction of the Child and Family Resource Center and the Food Distribution Center, to provide draw requests including supporting documentation to the lenders for approval prior to drawing from the loan and equity proceeds on hand.

Campus II was required to make a monthly mandatory distribution of 1/12 of the annual priority return. During the year ending June 30, 2019, \$8,532 was distributed to Campus I.

Capital Assets and Depreciation

Purchased property and equipment are capitalized at original cost at date of purchase, and in-kind contributions of property and equipment are recorded as support at their estimated fair value on the date of receipt. The Organization follows the practice of capitalizing all expenditures for fixed assets in excess of \$5,000.

Depreciation is provided using the straight-line method. The estimated useful lives of the assets range from 5 to 20 years for furniture and equipment and from 10-40 years for buildings and improvements.

Federal funding sources have a reversionary interest in property and equipment purchased with Federal funds. Therefore, the disposition and any sale proceeds there from are subject to funding

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source regulations. Purchases of individual items of property and equipment that cost in excess of \$5,000 and purchases of vehicles of any amount are subject to prior funding source approval.

Long-Lived Assets

The Organization evaluates the carrying value of long-lived assets when events and circumstances warrant such a review. If the carrying value of the long-lived asset is considered impaired, a loss is recognized based on the amount by which the carrying value exceeds the fair market value of the asset.

Income Taxes

ORCCA is exempt from federal income taxes under Section 501(c)(3) of the Internal Revenue Code and therefore has made no provision for federal income taxes in the accompanying financial statements. In addition, ORCCA has been determined by the Internal Revenue Service not to be a private foundation within the meaning of Section 509(a) of the Internal Revenue Code. There was no unrelated business income for the year ended June 30, 2019.

Campus I is a limited liability company which is taxed as a partnership for federal and state income tax purposes. All items of income, expense, profit, and loss are passed through to the members in accordance with their membership interests. Following the withdrawal of Carroll ORCCA, LLC, on December 28, 2018, ORCCA is the sole remaining member of Campus I. Future activity of Campus I will be included with ORCCA's tax filings.

Campus II, LLC is a wholly owned subsidiary of Campus I. For federal income tax purposes, Campus II is a disregarded entity with its assets, liabilities, revenue, and expense reported by Campus I.

The Organization is required to assess whether it is more likely than not that a tax position will be sustained upon examination on the technical merits of the position assuming the taxing authority has full knowledge of all information. If the tax position does not meet the more likely than not recognition threshold, the benefit of that position is not recognized in the financial statements. The Organization has determined there are no amounts to record as assets or liabilities related to uncertain tax positions. Federal returns for the fiscal years ended 2016, 2017, and 2018 remain subject to examination by the Internal Revenue Service.

Concentrations of Credit Risk

ORCCA's financial instruments consist primarily of cash and cash equivalents. All deposits at financial institutions are insured by the Federal Deposit Insurance Corporation up to \$250,000. Balances at Umpqua Bank exceed insurance coverage by \$64,678 as of June 30, 2019.

Certain receivables also subject ORCCA to concentrations of credit risk, as ORCCA incurs expenses in advance of reimbursement under various federal, state and local grants.

Fair Value of Financial Instruments

ORCCA reports that the carrying amounts of financial instruments included in current assets and current liabilities approximate fair value due to the short maturity of these instruments.

Summarized Financial Information for 2018

The accompanying financial information as of and for the year ended June 30, 2018 is presented for comparative purposes only and is not intended to represent a complete financial statement presentation. Certain 2018 accounts have been reclassified to conform with the 2019 financial statement presentation.

Other Significant Accounting Policies

Other significant accounting policies are set forth in the financial statements and the following notes.

NOTE 3 - PROGRAM SERVICES

ORCCA's programs serve approximately 15,000 individuals per year in addition to food recipients. ORCCA's service territory is approximately 3,800 square miles, covering Coos, Curry, and western Douglas Counties. The percentage of people living in poverty in this service area is high, with a rate of 17.50% in Coos County, 14.10% in Curry County, and 15.60% in Douglas County.

During the year ended June 30, 2019, ORCCA incurred program expenses in the following major areas:

Youth Services

The Head Start and Early Head Start programs are funded by both state and federal grants and are provided at no cost to families who qualify. The program offers a comprehensive social service and preschool program for over 464 infant, toddler, and pre-school age children and their families. Head Start provides activities for children that help them grow mentally, socially, emotionally, and physically. The program supports parents as the first and most important teacher of their children. South Coast Head Start provides services in Coos, Curry, and Coastal Douglas Counties in Oregon.

Court Appointed Special Advocates of Coos County (CASA) provides a volunteer to be the voice of a child who is in State custody due to abuse or neglect. CASA volunteers are considered a guardian ad litem in the case, working to secure safe, permanent homes for children in Coos County, Oregon. Children with a CASA volunteer are more likely to find a permanent home, spend less time in foster care, and receive more services.

Great Afternoons, located in Reedsport, offers family enrichment programs for children and youth under the names of Great Beginnings and Great Afternoons. The program mission is to provide

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young children with a protective, safe and fun alternative to being home alone or out on the street unsupervised. By offering activities, nutritious snacks, fun educational opportunities and companionship, the program serves as a “home away from home” for children of parents who are working or going to school. The program provides before & after school care, two pre-kindergarten readiness programs, daycare for children on non-school days, summer programs, and infant/toddler care. Reduced rates are available on a sliding scale to low-income families.

South Coast Regional Early Learning Hub - Early Learning Hubs in 16 regions across Oregon are getting cross-sector partners to work together to create local systems that are aligned, coordinated, and family-centered. Families receive the support they need to become healthy, stable and attached and their children receive the early learning experiences they need to thrive.

The South Coast Regional Early Learning Hub provides leadership and investments supporting early learning projects/programs, working in their communities toward early learning outcomes (above), throughout the region from Reedsport to Brookings as is evidenced in our biennial Work Plan. We are governed by the South Coast Regional Early Learning Hub-Governance Council and Oregon Coast Community Action acts as the backbone (fiscal agent) for this Early Learning Division initiative.

Essential Services

ORCCA’s Essential Services department includes Energy Assistance and Weatherization, Housing Assistance, South Coast Food Share, and other Emergency Services.

Energy Assistance provides support to help households deal with increasing energy costs with cash help and energy education for approximately 1,600 households. Additionally, weatherization provided services for 10 households. Forms of energy assistance include:

- Heating assistance payments for low-income households during the winter.
- Assistance through direct services and training, focusing on energy conservation and awareness.
- Weatherization is a program for low-income households designed to lower heating costs and make dwellings more energy efficient. The program achieves energy conservation through weatherization of homes, including windows, doors, insulation in floors and walls.

Housing Assistance provides stabilization services and support for people who are homeless and those at risk of being homeless. Services include, housing counseling, one time rental/deposit assistance and short to long term rental assistance. Other types of assistance include Supportive Services for Veteran Families, limited circumstance transportation assistance, medical support, and more. The Housing Department also manages affordable apartment complexes located in Coos Bay and North Bend.

The Emergency Food Assistance Program (TEFAP) under the U.S. Department of Agriculture (USDA) buys food, including processing and packaging, and ships it to state agencies. The amount received by each state depends on its low-income and unemployed population. State agencies work out the details of administration and distribution commodities. Oregon Housing and

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Community Services (OHCS) is the designated State agency responsible for oversight of TEFAP commodities and funds. OHCS contracts with Oregon Food Bank to serve as the state's coordinating agency and distribute commodities and operating funds to its member agencies.

South Coast Food Share is the ORCCA program responsible for distributing TEFAP commodities to Coos and Curry County along with other locally donated food. As a regional food bank within the statewide Oregon Food Bank Network, ORCCA works with over 32 local member agencies providing food for children, families, and individuals in Coos and Curry Counties.

Fresh Alliance was begun in Oregon through the Oregon Food Bank in 2002, providing a previously untapped source of high-quality and nutritious food for people who are hungry. Grocers throughout ORCCA's service area donate high-quality, high-protein, short-dated foods that previously went to waste. A South Coast Food Share driver picks up truckloads of milk, meat, cheese and juices and delivers to network members for distribution in emergency food boxes and in meal site preparation for people in need.

Snack Pack. The Snack Pack program is designed to meet the needs of hungry children at times when other food resources are not available, such as weekends or school vacation. Oregon Coast Community Action (ORCCA) partnered with local schools to form the Snack Pack program. The program provides sacks or packs filled with child-friendly, non-perishable food that children can take home on the weekends.

NOTE 4 - COMMUNITY CAMPUS

ORCCA endeavored to build the community's capacity to support individuals, families, and children. To accomplish this, ORCCA developed a network of non-profit programs that feed, house, warm, and educate low-income people in Coos, Curry, and Western Douglas Counties. Under the direction of ORCCA's Chief Executive Officer, the agency embarked on a long-term plan to develop a community campus composed of two buildings designed to advance the agency's objectives. The Community Campus construction was started in the fiscal year ended June 30, 2012 and substantially completed in late 2012.

The Child and Family Resource Center with Head Start Classrooms. At approximately 30,000 square feet, the new Child and Family Resource Center houses 7 Head Start classrooms, parent education rooms, client resource and intake rooms for the Essential Services department, and office space for Head Start administration as well as the office of the CEO, development and finance departments. The Center is located at 1855 Thomas Street in Coos Bay, Oregon. Construction began in December 2011 and opened in September 2012.

Central Food Warehouse. This 12,000 square-foot building serves to anchor ORCCA's food distribution infrastructure. Two or three smaller warehouses, located throughout ORCCA's service area are projected to be developed to increase the efficiency of food deliveries, and to complement this building. The first of these is located in Myrtle Point and was completed in August 2010. The main food hub located in Coos Bay began construction in 2011 and opened in June 2012 for services. This infrastructure enabled South Coast Food Share to increase its capacity to distribute

OREGON COAST COMMUNITY ACTION
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food and allows for placement of food in preparation for a natural disaster or other general emergency.

NOTE 5 – GRANTS AND ACCOUNTS RECEIVABLE

Grants and accounts receivable amounting to \$1,177,875 as of June 30, 2019, consist primarily of government contracts receivable to be collected within one year. Based on its collection experience and its evaluation of economic conditions and credit risk quality, management estimates that all receivables are collectible at June 30, 2019. Management considers all receivables outstanding over 90 days as past due. No material amounts are past due at June 30, 2019. No interest is charged on past due receivables.

NOTE 6 – CAMPUS FINANCING, WIND DOWN, & NET ASSET ADJUSTMENT

The Organization entered into certain arrangements to facilitate the financing and construction of the Child and Family Resource Center and the Food Distribution Center. In cooperation with Craft 3 and Community Funding Group, both unrelated non-profit corporations, a total of five separate limited liability companies, including Campus I and Campus II, were formed. Craft 3 and Community Funding Group were awarded allocations of New Markets Tax Credits. The Formation of the various LLC's and the use of loans and equity transactions was structured to allow financing for the projects and to make use of available New Markets Tax Credit allocations.

The WF-ORCCA Investment Fund, LLC (Investment Fund) was formed to make "Qualified Equity Investments" (as defined by Section 45D of the Internal Revenue Code), in the CFG IV, LLC (CFG IV) and Enterprise Cascadia Coast VIII, LLC (Coast VIII). ORCCA provided a junior leverage loan in the amount of \$4,508,982 to the Investment Fund. The Investment Fund also received a senior leverage loan and an equity contribution from Wells Fargo Community Investment Holdings, LLC. These funds were then used to provide equity investments to CFG IV and Coast VIII. Wells Fargo Community Investment Holdings, LLC owned a 100% membership interest in the Investment Fund.

Both CFG IV and Coast VIII, using equity proceeds provided by the Investment fund, provided "Qualified Low-Income Community Investments"(as defined by Section 45D of the Internal Revenue Code) to Campus II in the form of loans. Coast VIII provided two loans in the amount of \$3,259,683 and \$1,340,617, respectively. CFG IV provided one loan in the amount of \$4,308,982. CFG IV also provided a loan of \$1,705,018 to Campus I. Campus I used these proceeds to make an equity investment of \$1,705,018 in Campus II.

These transactions provided a total of \$10,614,300 in loan and equity proceeds to Campus II. Both CFG IV and Coast VIII hold allocations of New Markets Tax Credits. All parties to these arrangements understood them to qualify as investments under the New Markets Tax Credit Program.

On December 28, 2018, this structured financing arrangement was wound down in accordance with agreements executed as part of the original formation of Campus I and Campus II. Campus II paid a put option fee of \$10,000.

OREGON COAST COMMUNITY ACTION
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Loan A from Coast VIII, with a remaining balance of \$2,962,919, was sold to Craft3. Loan B from Coast VIII, with an existing balance of \$1,340,617 plus accrued interest, was extinguished. Loan C from CFG IV, with an existing balance of \$4,308,982, was extinguished. ORCCA's loan received of \$4,508,982 was extinguished. Campus I's loan from CFG IV, with an existing balance of \$1,705,018, was extinguished.

ORCCA and Campus II's basis in the Campus buildings, improvements, and equipment were adjusted downward to reflect the loan extinguishments with a corresponding decrease to net assets.

NOTE 7 – PROPERTY & EQUIPMENT & ACCUMULATED DEPRECIATION

A summary of property and equipment and accumulated depreciation as of June 30, 2019 is as follows:

	Life (Years)	Method	Cost	Accumulated Depreciation	Book Value
ORCCA:					
Buildings	10-40	Straight Line	\$ 2,984,835	\$ (1,511,072)	\$ 1,473,763
Equipment	5-20	Straight Line	586,899	(289,994)	296,905
Vehicles	3-7	Straight Line	786,653	(669,137)	117,516
Land & Improvements	N/A	N/A	1,329,131		1,329,131
	ORCCA Total:		5,687,518	(2,470,203)	3,217,315
Campus II:					
Buildings	40	Straight Line	3,986,444	(58,625)	3,927,819
Site Improvements	40	Straight Line	145,501	(2,140)	143,361
Equipment	10	Straight Line	12,973	(1,621)	11,352
Land Improvements	N/A	N/A	783,680	-	783,680
	Campus II Total:		4,928,598	(62,386)	4,866,212
	Consolidated Totals:		<u>\$ 10,616,116</u>	<u>\$ (2,532,589)</u>	<u>\$ 8,083,527</u>

**OREGON COAST COMMUNITY ACTION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

NOTE 8 – LONG-TERM DEBT

Long-term debt as of June 30, 2019 is as follows:

ORCCA

Note payable for \$625,000 to Umpqua Bank, through April 2026, payable in monthly installments of \$3,386 including interest at 5.0% per annum, collateralized by real property (the Park West Apartment building) with a carrying value of \$590,781 as of June 30, 2019. \$ 590,780

Note payable agreement with Southwest Oregon IPA (SWOIPA). ORCCA borrowed \$1,070,872 from SWOIPA and used the proceeds to purchase three parcels of land on which the Organization's operations are conducted and which had been leased by Campus II. The loan requires monthly interest only payments of \$4,462 at 5% annual interest for 17 months starting August of 2017, followed by 36 months of principal and interest payments of \$6,260, and then a final payment of the remaining interest and principal balance in January of 2022. Carrying value of \$1,059,970 as of June 30, 2019. 1,059,970

Note payable to Santander bank, through March of 2020, payable in monthly installments of \$1,110 with no interest, collateralized by a 2015 Chevrolet Head Start bus with a carrying value of \$9,989 at June 30, 2019. 9,989

Note payable to Toyota Motor Finance, through June of 2020, payable in Monthly installments of \$368 with no interest, collateralized by a 2015 Toyota Camry with a carrying value of \$4,413 at June 30, 2019. 4,413

Campus II

Note payable to Craft3 (purchased on December 28, 2018) with an original date of December 28, 2011, in the original amount of \$3,259,683. Monthly interest payments only at 4.25% for the first thirteen months of the loan. Thereafter, monthly interest and principal payments are due. Loan matures on December 1, 2041. The loan is secured by property, equipment, and leases. 2,924,093

Less current portion of long-term debt	<u>(127,751)</u>
	<u>\$4,461,494</u>

OREGON COAST COMMUNITY ACTION
NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2019

Maturities of long-term debt are as follows:

Year Ending June 30:	ORCCA	Campus I	Campus II	Totals:
2020	\$ 48,399	\$ -	\$ 79,352	\$ 127,751
2021	35,736	-	82,791	118,527
2022	37,564	-	86,379	123,943
2023	39,486	-	90,122	129,608
2024	41,506	-	94,028	135,534
Thereafter	1,462,461	-	2,491,421	3,953,882
Totals:	\$ 1,665,152	\$ -	\$ 2,924,093	\$ 4,589,245

NOTE 9 - RESTRICTIONS AND LIMITATIONS ON NET ASSET BALANCES

Net assets with donor restrictions consist of purpose restricted contributions, grants, and other unexpended revenues and gains available for the following purposes as of June 30, 2019:

USDA Commodities	\$ 58,266
Ford Family Foundation-SCREL HUB	82,199
Other Purpose Restricted	31,807
MeyeMemorial	39,406
Totals:	\$ 211,678

NOTE 10 – NEW ACCOUNTING PRONOUNCEMENT

On August 18, 2016, the FASB issued ASU 2016-14, Not-for-Profit Entities (Topic 958)– Presentation of Financial Statements of Not-for-Profit Entities. ORCCA has adjusted the presentation of its financial statements accordingly, applying the changes retrospectively to 2018. The new standards change the following aspects of ORCCA's financial statements:

- The temporarily restricted and permanently restricted net asset classes have been combined into a single net asset class called net assets with donor restrictions.
- The unrestricted net asset class has been renamed net assets without donor restrictions.
- The financial statements include a new disclosure about liquidity and availability of resources.

The changes have the following effect on net assets at June 30, 2018:

OREGON COAST COMMUNITY ACTION
NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2019

Net Asset Classes:	Under Prior Standards	After Adoption of ASU 2016-14
Unrestricted net assets	\$ 4,635,336	\$ -
Temporarily restricted net assets	256,475	-
Permanently restricted net assets	-	-
Without donor restrictions	-	4,635,336
With donor restrictions	-	256,475
	<u>4,891,811</u>	<u>4,891,811</u>
Total:	\$ 4,891,811	\$ 4,891,811

NOTE 11 - OPERATING LEASES

The Organization occupies various leased premises for administration and program activities under agreements classified as operating leases. The lease agreements are a mix of term leases and month to month arrangements. Lease expense was \$195,878 for the year ended June 30, 2019.

The following is a schedule by years of future minimum payments required under these leases:

<u>Year Ending June 30:</u>	<u>ORCCA</u>	<u>Campus I</u>	<u>Campus II</u>	<u>Totals:</u>
2020	\$ 40,495	\$ -	\$ -	\$ 40,495
2021	24,000	-	-	24,000
2022	24,000	-	-	24,000
2023	12,000	-	-	12,000
2024	12,000	-	-	12,000
	<u>112,495</u>	<u>-</u>	<u>-</u>	<u>112,495</u>
Totals:	\$ 112,495	\$ -	\$ -	\$ 112,495

Campus II and ORCCA entered into a master lease arrangement following ORCCA's assignment of ground leases for three land parcels to Campus II. Campus II agreed to sublease to ORCCA all three parcels including improvements and furnishings which include the Child and Family Resource Center and the Food Distribution Center. The term of the sublease was 30 years. The sublease required ORCCA to pay, in addition to required rent, all costs of upkeep, repair, utilities, and property tax. A total of \$176,419 was paid under this sublease during the year ended June 30, 2019. Rent revenue and expense under this arrangement has been eliminated in the consolidated financial statements. Following the wind down of the New Markets financing on December 28, 2018, the lease agreement was terminated.

In July of 2017, ORCCA exercised an option under the original land lease agreement and purchased, from the third party owner, the three land parcels. ORCCA became the lessor, following purchase, but also remained the sub-lessee of the property. The lease agreement with Campus II was amended to reduce the rent required to the amount necessary to pay the monthly costs of a note obligation that ORCCA incurred to purchase the property. ORCCA paid \$26,770

**OREGON COAST COMMUNITY ACTION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2019**

on this note which is included in the total sublease payments to Campus II of \$176,419 for the year ended June 30, 2019. Following the wind down of the New Markets financing on December 28, 2018, the lease agreement was terminated.

NOTE 12 – RETIREMENT PLANS

ORCCA provides a 403(b) retirement plan covering all eligible employees who are at least 18 years old with one year of service. Discretionary employer contributions to the plan amounted to approximately \$246,558 for the year ended June 30, 2019.

NOTE 13 - CONCENTRATION OF REVENUES

For the year ended June 30, 2019, approximately 30.90% of ORCCA’s total support and revenue was received from the U.S. Department of Health and Human Services.

For the year ended June 30, 2019, approximately 42.10% of ORCCA’s total support and revenues was received for the Head Start Program, of which approximately 52% was received from the U.S. Department of Health and Human Services and approximately 48% was received from the State of Oregon Department of Education.

Revenues from the U.S. Department of Health and Human Services and the State of Oregon Department of Education are expected to continue to represent significant percentages of ORCCA’s resources. Therefore, if funding from these sources were lost, it would have a severe financial impact on ORCCA.

NOTE 14- SUBSEQUENT EVENTS

The Organization did not have any subsequent events through December 4, 2019, which is the date the financial statements were available to be issued, for events requiring recording or disclosure in the financial statements for the year ended June 30, 2019.

NOTE 15- LIQUIDITY AND AVAILABILITY OF FINANCIAL ASSETS

ORCCA, although it expects to receive current support to fund operations for 2020 and later years, has \$1,338,838 and \$1,317,373 of financial assets available within one year of the statement of financial position dates on June 30, 2019 and 2018, to meet cash needs for general operating expenditures. Financial assets available within one year consist of the following:

	<u>2019</u>	<u>2018</u>
Financial assets at year end	\$ 1,492,250	\$ 1,548,586
Donor restricted to purpose	<u>(153,412)</u>	<u>(231,213)</u>
Financial assets available to meet cash needs within one year	<u>\$ 1,338,838</u>	<u>\$ 1,317,373</u>

Oregon Coast Community Acton
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis - Head Start
Year Ended June 30, 2019

	Head Start - Fed	DHS ERDC	US Department of Agriculture
Revenues			
Grant Revenue	\$ 2,878,776	\$ 140,314	\$ 267,536
Contributions and Donations	-	-	-
Program and Other Income	<u>3,203</u>	<u>-</u>	<u>(2)</u>
Total Revenues	<u>2,881,979</u>	<u>140,314</u>	<u>267,534</u>
Personnel			
Salaries	1,597,227	74,723	52,658
Fringe	<u>585,702</u>	<u>24,026</u>	<u>19,261</u>
Total Personnel	<u>2,182,929</u>	<u>98,749</u>	<u>71,919</u>
Operating Expenses			
Audit, Legal & Other Consultants	300	-	-
Supplies	75,751	-	-
Space Costs	106,658	8,933	-
Insurance	15,097	-	-
Maintenance & Repairs	57,905	11,500	-
Utilities and Phone	45,055	6,000	-
Transportation	15,685	-	-
Training & Travel	47,680	-	-
Direct Client Support	-	-	-
Program & Client Outreach & Activities	15,184	3,581	-
USDA Food	325	-	182,556
IT, Licensing, Staffing, Governance, etc.	60,057	-	6,258
Fund Raising Expenses	-	-	-
Sub Recipient Payments	-	-	-
Depreciation	13,342	-	-
Indirect Allocation	<u>235,858</u>	<u>11,202</u>	<u>6,801</u>
Total Operating Expenses	<u>688,897</u>	<u>41,216</u>	<u>195,615</u>
Capital Purchases	<u>10,153</u>	<u>-</u>	<u>-</u>
Total Expenses	<u>2,881,979</u>	<u>139,965</u>	<u>267,534</u>
Net Change in Assets	<u>-</u>	<u>349</u>	<u>-</u>
Fund Balance Beginning of Year	<u>(149,393)</u>	<u>(15,522)</u>	<u>(570)</u>
Fund Balance YTD	<u>\$ (149,393)</u>	<u>\$ (15,173)</u>	<u>\$ (570)</u>

Oregon Coast Community Acton
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis - Head Start
Year Ended June 30, 2019

	Head Start - State	Head Start General Fund	Collaborative Early Learning General
Revenues			
Grant Revenue	\$ 2,663,329	\$ -	\$ -
Contributions and Donations	-	4,646	-
Program and Other Income	303	2,075	29,731
Total Revenues	2,663,632	6,721	29,731
Personnel			
Salaries	1,476,633	-	16,236
Fringe	542,340	-	4,442
Total Personnel	2,018,973	-	20,678
Operating Expenses			
Audit, Legal & Other Consultants	(300)	-	-
Supplies	102,488	-	2
Space Costs	97,521	-	-
Insurance	16,686	-	-
Maintenance & Repairs	38,511	-	-
Utilities and Phone	34,971	-	-
Transportation	15,818	-	-
Training & Travel	65,357	-	300
Direct Client Support	-	-	-
Program & Client Outreach & Activities	13,854	2,733	160
USDA Food	207	-	-
IT, Licensing, Staffing, Governance, etc.	26,008	481	-
Fund Raising Expenses	-	-	-
Sub Recipient Payments	-	-	-
Depreciation	13,243	-	-
Indirect Allocation	213,103	280	1,839
Total Operating Expenses	637,467	3,494	2,301
Capital Purchases	7,193	-	-
Total Expenses	2,663,633	3,494	22,979
Net Change in Assets	(1)	3,227	6,752
Fund Balance Beginning of Year	-	16,560	5,523
Fund Balance YTD	\$ (1)	\$ 19,787	\$ 12,275

Oregon Coast Community Acton
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis - Head Start
Year Ended June 30, 2019

	<u>Brookings Donations</u>	<u>Total</u>
Revenues		
Grant Revenue	\$ -	\$ 5,949,955
Contributions and Donations	1,000	5,646
Program and Other Income	-	35,310
Total Revenues	<u>1,000</u>	<u>5,990,911</u>
Personnel		
Salaries	-	3,217,477
Fringe	-	1,175,771
Total Personnel	<u>-</u>	<u>4,393,248</u>
Operating Expenses		
Audit, Legal & Other Consultants	-	-
Supplies	54	178,295
Space Costs	-	213,112
Insurance	-	31,783
Maintenance & Repairs	-	107,916
Utilities and Phone	-	86,026
Transportation	-	31,503
Training & Travel	-	113,337
Direct Client Support	-	-
Program & Client Outreach & Activities	-	35,512
USDA Food	-	183,088
IT, Licensing, Staffing, Governance, etc.	-	92,804
Fund Raising Expenses	-	-
Sub Recipient Payments	-	-
Depreciation	-	26,585
Indirect Allocation	5	469,088
Total Operating Expenses	<u>59</u>	<u>1,569,049</u>
Capital Purchases	<u>-</u>	<u>17,346</u>
Total Expenses	<u>59</u>	<u>5,979,643</u>
Net Change in Assets	<u>941</u>	<u>11,268</u>
Fund Balance Beginning of Year	<u>-</u>	<u>(143,402)</u>
Fund Balance YTD	<u>\$ 941</u>	<u>\$ (132,134)</u>

Oregon Coast Community Acton
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis - Early Learning Hub
Year Ended June 30, 2019

	Family Support (EL Hub)	Focused Child Care Network	EL Hub (state)
Revenues			
Grant Revenue	\$ 46,955	\$ 47,958	\$ 187,896
Contributions and Donations	-	-	-
Program and Other Income	-	-	-
Total Revenues	<u>46,955</u>	<u>47,958</u>	<u>187,896</u>
Personnel			
Salaries	-	-	119,276
Fringe	-	-	35,691
Total Personnel	<u>-</u>	<u>-</u>	<u>154,967</u>
Operating Expenses			
Audit, Legal & Other Consultants	-	-	-
Supplies	73	-	2,197
Space Costs	-	-	1,144
Insurance	-	-	509
Maintenance & Repairs	-	-	185
Utilities and Phone	-	-	1,179
Transportation	-	-	-
Training & Travel	-	-	8,589
Direct Client Support	-	-	-
Program & Client Outreach & Activities	-	-	4,610
IT, Licensing, Staffing, Governance, etc.	-	-	4,308
Sub Recipient Payments	43,803	46,503	-
Depreciation	-	-	229
Indirect Allocation	3,079	1,455	15,498
Total Operating Expenses	<u>46,955</u>	<u>47,958</u>	<u>38,448</u>
Capital Purchases	-	-	-
Total Expenses	<u>46,955</u>	<u>47,958</u>	<u>193,415</u>
Net Change in Assets	<u>-</u>	<u>-</u>	<u>(5,519)</u>
Fund Balance Beginning of Year	<u>-</u>	<u>-</u>	<u>172,762</u>
Fund Balance YTD	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 167,243</u>

Oregon Coast Community Acton
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis - Early Learning Hub
Year Ended June 30, 2019

	Kindergarten Partnership Innovations	School Readiness	Stable Healthy Attached Families
Revenues			
Grant Revenue	\$ 165,188	\$ 68,621	\$ 25,083
Contributions and Donations	-	-	-
Program and Other Income	-	-	-
Total Revenues	165,188	68,621	25,083
Personnel			
Salaries	32	-	-
Fringe	6	-	-
Total Personnel	38	-	-
Operating Expenses			
Audit, Legal & Other Consultants	6,000	-	-
Supplies	-	19,455	-
Space Costs	-	-	-
Insurance	-	-	-
Maintenance & Repairs	-	-	-
Utilities and Phone	-	-	-
Transportation	-	-	-
Training & Travel	-	-	-
Direct Client Support	-	-	-
Program & Client Outreach & Activities	-	1,808	-
IT, Licensing, Staffing, Governance, etc.	-	-	-
Sub Recipient Payments	149,549	36,566	23,075
Depreciation	-	-	-
Indirect Allocation	9,601	4,577	2,008
Total Operating Expenses	165,150	62,406	25,083
Capital Purchases	-	6,215	-
Total Expenses	165,188	68,621	25,083
Net Change in Assets	-	-	-
Fund Balance Beginning of Year	-	-	-
Fund Balance YTD	\$ -	\$ -	\$ -

Oregon Coast Community Acton
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis - Early Learning Hub
Year Ended June 30, 2019

	Ford Family Foundation	SCREL General Fund	Total
Revenues			
Grant Revenue	\$ -	\$ 556	\$ 542,257
Contributions and Donations	93,000	-	93,000
Program and Other Income	2,263	-	2,263
Total Revenues	95,263	556	637,520
Personnel			
Salaries	94,876	-	214,184
Fringe	23,270	-	58,967
Total Personnel	118,146	-	273,151
Operating Expenses			
Audit, Legal & Other Consultants	-	-	6,000
Supplies	4,734	-	26,459
Space Costs	3,109	-	4,253
Insurance	-	-	509
Maintenance & Repairs	-	-	185
Utilities and Phone	2,429	-	3,608
Transportation	-	-	-
Training & Travel	23,807	-	32,396
Direct Client Support	-	-	-
Program & Client Outreach & Activities	3,680	-	10,098
IT, Licensing, Staffing, Governance, etc.	3,177	-	7,485
Sub Recipient Payments	10,000	-	309,496
Depreciation	-	-	229
Indirect Allocation	14,710	-	50,928
Total Operating Expenses	65,646	-	451,646
Capital Purchases	-	-	6,215
Total Expenses	183,792	-	731,012
Net Change in Assets	(88,529)	556	(93,492)
Fund Balance Beginning of Year	176,727	1,002	350,491
Fund Balance YTD	\$ 88,198	\$ 1,558	\$ 256,999

Oregon Coast Community Acton
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis - South Coast Families First
Year Ended June 30, 2019

	Community Service Block Grant	Coast Community Health Center	DHS SPRF
Revenues			
Grant Revenue	\$ -	\$ -	\$ 24,000
CSBG Allocation	17,963	-	-
Contributions and Donations	-	5,065	-
Program and Other Income	-	-	-
Total Revenues	<u>17,963</u>	<u>5,065</u>	<u>24,000</u>
Personnel			
Salaries	-	3,712	14,828
Fringe	-	771	5,125
Total Personnel	<u>-</u>	<u>4,483</u>	<u>19,953</u>
Operating Expenses			
Supplies	-	3	545
Space Costs	-	-	-
Insurance	-	-	-
Maintenance & Repairs	-	-	192
Utilities and Phone	519	-	1,015
Transportation	52	-	16
Training & Travel	129	569	326
Direct Client Support	15,776	-	-
Program & Client Outreach & Activities	-	-	-
IT, Licensing, Staffing, Governance, etc.	50	-	22
Depreciation	-	-	-
Indirect Allocation	1,438	440	1,920
Total Operating Expenses	<u>17,964</u>	<u>1,012</u>	<u>4,036</u>
Capital Purchases	-	-	-
Total Expenses	<u>17,964</u>	<u>5,495</u>	<u>23,989</u>
Net Change in Assets	<u>(0)</u>	<u>(430)</u>	<u>11</u>
Fund Balance Beginning of Year	<u>-</u>	<u>432</u>	<u>-</u>
Fund Balance YTD	<u>\$ (0)</u>	<u>\$ 2</u>	<u>\$ 11</u>

Oregon Coast Community Acton
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis - South Coast Families First
Year Ended June 30, 2019

	Family Support and Connections	STEP - DHS/JOBS Contract	SCREL - FAST
Revenues			
Grant Revenue	\$ 42,700	\$ 336,580	\$ 18,656
CSBG Allocation	-	-	-
Contributions and Donations	-	-	-
Program and Other Income	-	5	-
Total Revenues	<u>42,700</u>	<u>336,585</u>	<u>18,656</u>
Personnel			
Salaries	25,054	170,647	13,200
Fringe	10,298	43,051	5,456
Total Personnel	<u>35,352</u>	<u>213,698</u>	<u>18,656</u>
Operating Expenses			
Supplies	356	10,864	-
Space Costs	299	1,443	-
Insurance	40	125	-
Maintenance & Repairs	49	217	-
Utilities and Phone	555	1,736	-
Transportation	-	320	-
Training & Travel	1,879	5,169	-
Direct Client Support	-	-	-
Program & Client Outreach & Activities	-	23	-
IT, Licensing, Staffing, Governance, etc.	748	14,977	-
Depreciation	60	254	-
Indirect Allocation	3,422	21,648	-
Total Operating Expenses	<u>7,408</u>	<u>56,776</u>	<u>-</u>
Capital Purchases	-	37,522	-
Total Expenses	<u>42,760</u>	<u>307,996</u>	<u>18,656</u>
Net Change in Assets	<u>(60)</u>	<u>28,589</u>	<u>-</u>
Fund Balance Beginning of Year	<u>(11,303)</u>	<u>36,257</u>	<u>-</u>
Fund Balance YTD	<u>\$ (11,363)</u>	<u>\$ 64,846</u>	<u>\$ -</u>

Oregon Coast Community Acton
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis - South Coast Families First
Year Ended June 30, 2019

	All Care CCO	FAST - General Fund	Total
Revenues			
Grant Revenue	\$ -	\$ -	\$ 421,936
CSBG Allocation	-	-	17,963
Contributions and Donations	-	45,500	50,565
Program and Other Income	-	-	5
Total Revenues	-	45,500	490,469
Personnel			
Salaries	56	4,075	231,572
Fringe	20	1,461	66,182
Total Personnel	76	5,536	297,754
Operating Expenses			
Supplies	1,293	4,131	17,192
Space Costs	2,330	1,378	5,450
Insurance	-	66	231
Maintenance & Repairs	98	549	1,105
Utilities and Phone	298	837	4,960
Transportation	173	1,103	1,664
Training & Travel	355	3,492	11,919
Direct Client Support	5,025	10,196	30,997
Program & Client Outreach & Activities	-	45	68
IT, Licensing, Staffing, Governance, etc.	20	2,014	17,831
Depreciation	-	179	493
Indirect Allocation	841	2,569	32,278
Total Operating Expenses	10,433	26,559	124,188
Capital Purchases	-	-	37,522
Total Expenses	10,509	32,095	459,464
Net Change in Assets	(10,509)	13,405	31,006
Fund Balance Beginning of Year	28,484	26,001	79,871
Fund Balance YTD	\$ 17,975	\$ 39,406	\$ 110,877

Oregon Coast Community Acton
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis - CASA
Year Ended June 30, 2019

	VOCA	Bay Area Hospital	Coos Curry Bar
Revenues			
Grant Revenue	\$ 22,013	\$ -	\$ -
CSBG Allocation	-	-	-
Contributions and Donations	-	7,500	-
Program and Other Income	-	-	-
Total Revenues	<u>22,013</u>	<u>7,500</u>	<u>-</u>
Personnel			
Salaries	16,518	5,865	238
Fringe	3,086	1,035	45
Total Personnel	<u>19,604</u>	<u>6,900</u>	<u>283</u>
Operating Expenses			
Audit, Legal & Other Consultants	-	-	-
Supplies	-	-	-
Space Costs	-	-	-
Insurance	-	-	-
Maintenance & Repairs	-	-	-
Utilities and Phone	9	-	-
Training & Travel	640	-	120
Direct Client Support	-	-	-
Program & Client Outreach & Activities	-	-	-
USDA Food	-	-	-
IT, Licensing, Staffing, Governance, etc.	-	-	984
Depreciation	-	-	-
Indirect Allocation	1,762	600	121
Total Operating Expenses	<u>2,411</u>	<u>600</u>	<u>1,225</u>
Total Expenses	<u>22,015</u>	<u>7,500</u>	<u>1,508</u>
Net Change in Assets	<u>(2)</u>	<u>-</u>	<u>(1,508)</u>
Fund Balance Beginning of Year	<u>(67)</u>	<u>-</u>	<u>1,507</u>
Fund Balance YTD	<u>\$ (69)</u>	<u>\$ -</u>	<u>\$ (1)</u>

Oregon Coast Community Acton
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis - CASA
Year Ended June 30, 2019

	Dept of Administrative Services	Zonta Foundation	Coquille Indian Tribe Foundation
Revenues			
Grant Revenue	\$ 23,074	\$ -	\$ -
CSBG Allocation	-	-	-
Contributions and Donations	-	5,000	5,000
Program and Other Income	-	-	-
Total Revenues	<u>23,074</u>	<u>5,000</u>	<u>5,000</u>
Personnel			
Salaries	14,998	2,995	3,826
Fringe	2,706	488	729
Total Personnel	<u>17,704</u>	<u>3,483</u>	<u>4,555</u>
Operating Expenses			
Audit, Legal & Other Consultants	-	-	-
Supplies	15	473	-
Space Costs	-	-	-
Insurance	-	-	-
Maintenance & Repairs	-	-	-
Utilities and Phone	66	-	45
Training & Travel	2,181	488	-
Direct Client Support	-	-	-
Program & Client Outreach & Activities	348	-	-
USDA Food	-	-	-
IT, Licensing, Staffing, Governance, etc.	913	156	-
Depreciation	-	-	-
Indirect Allocation	1,847	400	400
Total Operating Expenses	<u>5,370</u>	<u>1,517</u>	<u>445</u>
Total Expenses	<u>23,074</u>	<u>5,000</u>	<u>5,000</u>
Net Change in Assets	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Beginning of Year	<u>2,241</u>	<u>-</u>	<u>-</u>
Fund Balance YTD	<u>\$ 2,241</u>	<u>\$ -</u>	<u>\$ -</u>

Oregon Coast Community Acton
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis - CASA
Year Ended June 30, 2019

	Taco Bell - aka		
	OR CASA Network	Weber Enterprises	CASA General Fund
Revenues			
Grant Revenue	\$ -	\$ -	\$ 4,781
CSBG Allocation	-	-	10,000
Contributions and Donations	8,580	2,000	23,998
Program and Other Income	-	-	-
Total Revenues	<u>8,580</u>	<u>2,000</u>	<u>38,779</u>
Personnel			
Salaries	5,846	1,399	53,015
Fringe	1,013	246	10,443
Total Personnel	<u>6,859</u>	<u>1,645</u>	<u>63,458</u>
Operating Expenses			
Audit, Legal & Other Consultants	-	50	-
Supplies	-	17	864
Space Costs	-	-	3,577
Insurance	-	-	184
Maintenance & Repairs	-	-	15
Utilities and Phone	-	-	735
Training & Travel	148	17	3,928
Direct Client Support	-	-	-
Program & Client Outreach & Activities	415	111	608
USDA Food	-	-	-
IT, Licensing, Staffing, Governance, etc.	471	-	5,263
Depreciation	-	-	686
Indirect Allocation	687	160	6,901
Total Operating Expenses	<u>1,721</u>	<u>355</u>	<u>22,761</u>
Total Expenses	<u>8,580</u>	<u>2,000</u>	<u>86,219</u>
Net Change in Assets	<u>-</u>	<u>-</u>	<u>(47,440)</u>
Fund Balance Beginning of Year	<u>-</u>	<u>-</u>	<u>(15,702)</u>
Fund Balance YTD	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (63,142)</u>

Oregon Coast Community Acton
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis - CASA
Year Ended June 30, 2019

	<u>Kids Food Cupboard</u>	<u>Total</u>
Revenues		
Grant Revenue	\$ -	\$ 49,868
CSBG Allocation	-	10,000
Contributions and Donations	-	52,078
Program and Other Income	-	-
Total Revenues	<u>-</u>	<u>111,946</u>
Personnel		
Salaries	-	104,700
Fringe	-	19,791
Total Personnel	<u>-</u>	<u>124,491</u>
Operating Expenses		
Audit, Legal & Other Consultants	-	50
Supplies	-	1,369
Space Costs	-	3,577
Insurance	-	184
Maintenance & Repairs	-	15
Utilities and Phone	-	855
Training & Travel	-	7,522
Direct Client Support	-	-
Program & Client Outreach & Activities	-	1,482
USDA Food	152	152
IT, Licensing, Staffing, Governance, etc.	-	7,787
Depreciation	-	686
Indirect Allocation	-	12,878
Total Operating Expenses	<u>152</u>	<u>36,557</u>
Total Expenses	<u>152</u>	<u>161,048</u>
Net Change in Assets	<u>(152)</u>	<u>(49,102)</u>
Fund Balance Beginning of Year	<u>2,787</u>	<u>(9,234)</u>
Fund Balance YTD	<u>\$ 2,635</u>	<u>\$ (58,336)</u>

Oregon Coast Community Acton
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis - Great Afternoons
Year Ended June 30, 2019

	DHS ERDC	US Department of Agriculture	C Giles Hunt
Revenues			
Grant Revenue	\$ 7,528	\$ 22,854	\$ -
CSBG Allocation	-	-	-
Contributions and Donations	-	-	10,000
Client Fees	-	-	-
Program and Other Income	-	-	-
Total Revenues	<u>7,528</u>	<u>22,854</u>	<u>10,000</u>
Personnel			
Salaries	5,072	-	6,532
Fringe	2,174	-	2,668
Total Personnel	<u>7,246</u>	<u>-</u>	<u>9,200</u>
Operating Expenses			
Supplies	-	-	-
Space Costs	-	-	-
Insurance	-	-	-
Maintenance & Repairs	-	-	-
Utilities and Phone	-	-	-
Training & Travel	-	-	-
Program & Client Outreach & Activities	-	-	-
USDA Food	-	22,645	-
IT, Licensing, Staffing, Governance, etc.	-	193	-
Fund Raising Expenses	-	-	-
Indirect Allocation	630	17	800
Total Operating Expenses	<u>630</u>	<u>22,855</u>	<u>800</u>
Total Expenses	<u>7,876</u>	<u>22,855</u>	<u>10,000</u>
Net Change in Assets	<u>(348)</u>	<u>(1)</u>	<u>-</u>
Fund Balance Beginning of Year	<u>348</u>	<u>(10,160)</u>	<u>-</u>
Fund Balance YTD	<u>\$ -</u>	<u>\$ (10,161)</u>	<u>\$ -</u>

Oregon Coast Community Acton
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis - Great Afternoons
Year Ended June 30, 2019

	Oregon Community		
	Cow Creek	Foundation	GA General Fund
Revenues			
Grant Revenue	\$ -	\$ -	\$ 156
CSBG Allocation	-	-	20,000
Contributions and Donations	-	50,000	2,133
Client Fees	-	-	121,086
Program and Other Income	-	-	30
Total Revenues	<u>-</u>	<u>50,000</u>	<u>143,405</u>
Personnel			
Salaries	6,244	32,236	106,346
Fringe	2,874	13,762	46,859
Total Personnel	<u>9,118</u>	<u>45,998</u>	<u>153,205</u>
Operating Expenses			
Supplies	-	-	1,742
Space Costs	-	-	2,400
Insurance	-	-	1,278
Maintenance & Repairs	-	-	64
Utilities and Phone	-	-	-
Training & Travel	82	-	427
Program & Client Outreach & Activities	-	-	-
USDA Food	-	-	-
IT, Licensing, Staffing, Governance, etc.	-	-	869
Fund Raising Expenses	-	-	-
Indirect Allocation	800	4,002	13,919
Total Operating Expenses	<u>882</u>	<u>4,002</u>	<u>20,699</u>
Total Expenses	<u>10,000</u>	<u>50,000</u>	<u>173,904</u>
Net Change in Assets	<u>(10,000)</u>	<u>-</u>	<u>(30,499)</u>
Fund Balance Beginning of Year	<u>10,000</u>	<u>-</u>	<u>(3,334)</u>
Fund Balance YTD	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (33,833)</u>

Oregon Coast Community Acton
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis - Great Afternoons
Year Ended June 30, 2019

	<u>SCREL - GA</u>	<u>Total</u>
Revenues		
Grant Revenue	\$ 15,239	\$ 45,777
CSBG Allocation	-	20,000
Contributions and Donations	-	62,133
Client Fees	-	121,086
Program and Other Income	-	30
Total Revenues	<u>15,239</u>	<u>249,026</u>
Personnel		
Salaries	10,767	167,197
Fringe	4,471	72,808
Total Personnel	<u>15,238</u>	<u>240,005</u>
Operating Expenses		
Supplies	-	1,742
Space Costs	-	2,400
Insurance	-	1,278
Maintenance & Repairs	-	64
Utilities and Phone	-	-
Training & Travel	-	509
Program & Client Outreach & Activities	-	-
USDA Food	-	22,645
IT, Licensing, Staffing, Governance, etc.	-	1,062
Fund Raising Expenses	-	-
Indirect Allocation	-	20,168
Total Operating Expenses	<u>-</u>	<u>49,868</u>
Total Expenses	<u>15,238</u>	<u>289,873</u>
Net Change in Assets	<u>1</u>	<u>(40,847)</u>
Fund Balance Beginning of Year	<u>-</u>	<u>(3,146)</u>
Fund Balance YTD	<u>\$ 1</u>	<u>\$ (43,993)</u>

Oregon Coast Community Acton
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis - Energy Services
Year Ended June 30, 2019

	Bonneville Power Administration	Dept of Energy	Low Income Home Energy Assist Program
Revenues			
Grant Revenue	\$ 70,242	\$ 80,380	\$ 678,981
Contributions and Donations	-	-	-
Program and Other Income	-	-	-
Total Revenues	<u>70,242</u>	<u>80,380</u>	<u>678,981</u>
Personnel			
Salaries	13,958	21,669	59,896
Fringe	<u>3,823</u>	<u>8,332</u>	<u>28,072</u>
Total Personnel	<u>17,781</u>	<u>30,001</u>	<u>87,968</u>
Operating Expenses			
Supplies	1,341	5,731	3,964
Space Costs	88	2,658	(1,747)
Insurance	-	-	539
Maintenance & Repairs	1	1	1,237
Utilities and Phone	7	701	(1,022)
Transportation	3	3	-
Training & Travel	1,269	2,113	1,205
Direct Client Support	43,733	32,306	525,048
Program & Client Outreach & Activities	131	131	2,287
IT, Licensing, Staffing, Governance, etc.	266	315	3,585
Depreciation	-	-	1,571
Indirect Allocation	<u>5,622</u>	<u>6,419</u>	<u>54,344</u>
Total Operating Expenses	<u>52,461</u>	<u>50,378</u>	<u>591,011</u>
Total Expenses	<u>70,242</u>	<u>80,379</u>	<u>678,979</u>
Net Change in Assets	<u>-</u>	<u>1</u>	<u>2</u>
Fund Balance Beginning of Year	<u>(5,670)</u>	<u>-</u>	<u>285</u>
Fund Balance YTD	<u>\$ (5,670)</u>	<u>\$ 1</u>	<u>\$ 287</u>

Oregon Coast Community Acton
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis - Energy Services
Year Ended June 30, 2019

	LIHEAP WX	NW Natural	Energy Conservation Helping Oregonians
Revenues			
Grant Revenue	\$ 131,162	\$ 18,158	\$ 214,830
Contributions and Donations	-	-	-
Program and Other Income	-	-	-
Total Revenues	<u>131,162</u>	<u>18,158</u>	<u>214,830</u>
Personnel			
Salaries	8,303	-	70,257
Fringe	2,640	-	25,643
Total Personnel	<u>10,943</u>	<u>-</u>	<u>95,900</u>
Operating Expenses			
Supplies	3,928	-	4,151
Space Costs	1,457	-	14,628
Insurance	2,114	-	-
Maintenance & Repairs	573	-	585
Utilities and Phone	1,007	-	4,495
Transportation	118	-	30
Training & Travel	7,539	-	3,640
Direct Client Support	88,688	16,705	72,001
Program & Client Outreach & Activities	138	-	144
IT, Licensing, Staffing, Governance, etc.	3,556	-	1,346
Depreciation	696	-	696
Indirect Allocation	10,471	1,453	17,213
Total Operating Expenses	<u>120,285</u>	<u>18,158</u>	<u>118,929</u>
Total Expenses	<u>131,228</u>	<u>18,158</u>	<u>214,829</u>
Net Change in Assets	<u>(66)</u>	<u>-</u>	<u>1</u>
Fund Balance Beginning of Year	<u>160</u>	<u>-</u>	<u>2,300</u>
Fund Balance YTD	<u>\$ 94</u>	<u>\$ -</u>	<u>\$ 2,301</u>

Oregon Coast Community Acton
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis - Energy Services
Year Ended June 30, 2019

	Oregon Energy Assistance Program	Coos Curry Electric Co-op	Oregon Heat / PPL
Revenues			
Grant Revenue	\$ 375,523	\$ -	\$ -
Contributions and Donations	-	20,000	1,305
Program and Other Income	-	-	-
Total Revenues	<u>375,523</u>	<u>20,000</u>	<u>1,305</u>
Personnel			
Salaries	34,245	-	-
Fringe	15,092	-	-
Total Personnel	<u>49,337</u>	<u>-</u>	<u>-</u>
Operating Expenses			
Supplies	2,034	44	-
Space Costs	3,685	-	-
Insurance	12	-	-
Maintenance & Repairs	423	-	-
Utilities and Phone	1,146	-	-
Transportation	-	-	-
Training & Travel	358	-	-
Direct Client Support	284,689	9,817	-
Program & Client Outreach & Activities	3	-	-
IT, Licensing, Staffing, Governance, etc.	3,258	-	-
Depreciation	522	-	-
Indirect Allocation	30,058	858	-
Total Operating Expenses	<u>326,188</u>	<u>10,719</u>	<u>-</u>
Total Expenses	<u>375,525</u>	<u>10,719</u>	<u>-</u>
Net Change in Assets	<u>(2)</u>	<u>9,281</u>	<u>1,305</u>
Fund Balance Beginning of Year	<u>817</u>	<u>3,842</u>	<u>1,498</u>
Fund Balance YTD	<u>\$ 815</u>	<u>\$ 13,123</u>	<u>\$ 2,803</u>

Oregon Coast Community Acton
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis - Energy Services
Year Ended June 30, 2019

	Ess Services General Fund	Total
Revenues		
Grant Revenue	\$ -	\$ 1,569,276
Contributions and Donations	-	21,305
Program and Other Income	<u>1,466</u>	<u>1,466</u>
Total Revenues	<u>1,466</u>	<u>1,592,047</u>
Personnel		
Salaries	-	208,328
Fringe	-	<u>83,602</u>
Total Personnel	<u>-</u>	<u>291,930</u>
Operating Expenses		
Supplies	37	21,230
Space Costs	-	20,769
Insurance	-	2,665
Maintenance & Repairs	19	2,839
Utilities and Phone	-	6,334
Transportation	-	154
Training & Travel	298	16,422
Direct Client Support	-	1,072,987
Program & Client Outreach & Activities	104	2,938
IT, Licensing, Staffing, Governance, etc.	229	12,555
Depreciation	-	3,485
Indirect Allocation	<u>60</u>	<u>126,498</u>
Total Operating Expenses	<u>747</u>	<u>1,288,876</u>
Total Expenses	<u>747</u>	<u>1,580,806</u>
Net Change in Assets	<u>719</u>	<u>11,241</u>
Fund Balance Beginning of Year	<u>6,983</u>	<u>10,215</u>
Fund Balance YTD	<u>\$ 7,702</u>	<u>\$ 21,456</u>

Oregon Coast Community Acton
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis - Housing Services
Year Ended June 30, 2019

	HUD CoC - COOLS	HUD CoC - Family Transitions	Emergency Housing Assistance
Revenues			
Grant Revenue	\$ 16,097	\$ 69,246	\$ 347,530
CSBG Allocation	-	-	-
Contributions and Donations	-	-	-
Client Fees	-	-	-
Program and Other Income	-	243	-
Total Revenues	<u>16,097</u>	<u>69,489</u>	<u>347,530</u>
Personnel			
Salaries	5,141	10,970	96,195
Fringe	1,859	4,633	26,697
Total Personnel	<u>7,000</u>	<u>15,603</u>	<u>122,892</u>
Operating Expenses			
Supplies	-	273	15,933
Space Costs	-	13	30,239
Insurance	-	-	1,406
Maintenance & Repairs	-	1	1,689
Utilities and Phone	-	9	12,748
Transportation	-	-	-
Training & Travel	-	544	9,107
Direct Client Support	7,723	47,412	27,537
Program & Client Outreach & Activities	-	1	1,913
IT, Licensing, Staffing, Governance, etc.	-	70	7,127
Fund Raising Expenses	-	-	-
Sub Recipient Payments	-	-	68,500
Depreciation	-	-	2,089
Indirect Allocation	1,374	5,563	35,090
Total Operating Expenses	<u>9,097</u>	<u>53,886</u>	<u>213,378</u>
Capital Purchases	-	-	11,260
Total Expenses	<u>16,097</u>	<u>69,489</u>	<u>347,530</u>
Net Change in Assets	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Beginning of Year	(881)	-	307
Fund Balance YTD	<u>\$ (881)</u>	<u>\$ -</u>	<u>\$ 307</u>

Oregon Coast Community Acton
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis - Housing Services
Year Ended June 30, 2019

	Emergency Solutions Grant Program	Home Tenant Based Assistance	Housing Stabilization Program (TANF)
Revenues			
Grant Revenue	\$ 72,816	\$ 99,940	\$ 40,533
CSBG Allocation	-	-	-
Contributions and Donations	-	-	-
Client Fees	-	-	-
Program and Other Income	4,254	-	-
Total Revenues	<u>77,070</u>	<u>99,940</u>	<u>40,533</u>
Personnel			
Salaries	9,961	-	4,954
Fringe	4,113	-	1,285
Total Personnel	<u>14,074</u>	<u>-</u>	<u>6,239</u>
Operating Expenses			
Supplies	186	-	40
Space Costs	7	-	2
Insurance	-	-	-
Maintenance & Repairs	-	-	-
Utilities and Phone	5	-	1
Transportation	-	-	-
Training & Travel	478	-	86
Direct Client Support	56,081	94,895	30,911
Program & Client Outreach & Activities	1	-	-
IT, Licensing, Staffing, Governance, etc.	68	-	10
Fund Raising Expenses	-	-	-
Sub Recipient Payments	-	-	-
Depreciation	-	-	-
Indirect Allocation	6,170	5,045	3,244
Total Operating Expenses	<u>62,996</u>	<u>99,940</u>	<u>34,294</u>
Capital Purchases	-	-	-
Total Expenses	<u>77,070</u>	<u>99,940</u>	<u>40,533</u>
Net Change in Assets	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance Beginning of Year	-	(2,616)	-
Fund Balance YTD	<u>\$ -</u>	<u>\$ (2,616)</u>	<u>\$ -</u>

Oregon Coast Community Acton
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis - Housing Services
Year Ended June 30, 2019

	SS Veterans Family	Veterans EHA	Low Income Rental Housing Fund
Revenues			
Grant Revenue	\$ 317,912	\$ 28,570	\$ 180
CSBG Allocation	-	-	-
Contributions and Donations	-	-	-
Client Fees	-	-	-
Program and Other Income	-	-	-
Total Revenues	<u>317,912</u>	<u>28,570</u>	<u>180</u>
Personnel			
Salaries	86,680	6,174	128
Fringe	28,323	1,693	49
Total Personnel	<u>115,003</u>	<u>7,867</u>	<u>177</u>
Operating Expenses			
Supplies	2,236	15,719	1
Space Costs	8,356	2	2
Insurance	2,293	-	-
Maintenance & Repairs	1,123	-	-
Utilities and Phone	3,114	1	-
Transportation	4,118	-	-
Training & Travel	6,865	17	-
Direct Client Support	142,676	2,667	-
Program & Client Outreach & Activities	393	-	-
IT, Licensing, Staffing, Governance, etc.	4,442	11	-
Fund Raising Expenses	-	-	-
Sub Recipient Payments	-	-	-
Depreciation	1,392	-	-
Indirect Allocation	25,926	2,287	-
Total Operating Expenses	<u>202,934</u>	<u>20,704</u>	<u>3</u>
Capital Purchases	-	-	-
Total Expenses	<u>317,937</u>	<u>28,571</u>	<u>180</u>
Net Change in Assets	<u>(25)</u>	<u>(1)</u>	<u>-</u>
Fund Balance Beginning of Year	<u>(5,903)</u>	<u>-</u>	<u>(29)</u>
Fund Balance YTD	<u>\$ (5,928)</u>	<u>\$ (1)</u>	<u>\$ (29)</u>

Oregon Coast Community Acton
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis - Housing Services
Year Ended June 30, 2019

	State Housing Assistance Program	Elderly Rental Assistance	Lottery Vets
Revenues			
Grant Revenue	\$ 250,676	\$ 19,194	\$ 8,046
CSBG Allocation	-	-	-
Contributions and Donations	-	-	-
Client Fees	-	-	-
Program and Other Income	5	-	-
Total Revenues	<u>250,681</u>	<u>19,194</u>	<u>8,046</u>
Personnel			
Salaries	124,237	(3,748)	436
Fringe	51,534	(729)	131
Total Personnel	<u>175,771</u>	<u>(4,477)</u>	<u>567</u>
Operating Expenses			
Supplies	10,278	102	209
Space Costs	19,146	3	2
Insurance	-	-	-
Maintenance & Repairs	2,221	-	-
Utilities and Phone	8,012	3	1
Transportation	868	-	-
Training & Travel	3,212	253	8
Direct Client Support	141	21,746	6,610
Program & Client Outreach & Activities	2	-	-
IT, Licensing, Staffing, Governance, etc.	606	26	5
Fund Raising Expenses	-	-	-
Sub Recipient Payments	10,000	-	-
Depreciation	-	-	-
Indirect Allocation	20,419	1,537	644
Total Operating Expenses	<u>74,905</u>	<u>23,670</u>	<u>7,479</u>
Capital Purchases	-	-	-
Total Expenses	<u>250,676</u>	<u>19,193</u>	<u>8,046</u>
Net Change in Assets	<u>5</u>	<u>1</u>	<u>-</u>
Fund Balance Beginning of Year	-	-	-
Fund Balance YTD	<u>\$ 5</u>	<u>\$ 1</u>	<u>\$ -</u>

Oregon Coast Community Acton
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis - Housing Services
Year Ended June 30, 2019

	Meyer Memorial	Medical & Dental Emergency Services	Operation Informed Warrior
Revenues			
Grant Revenue	\$ -	\$ -	\$ -
CSBG Allocation	-	-	-
Contributions and Donations	65,000	2,640	-
Client Fees	-	-	-
Program and Other Income	-	-	-
Total Revenues	<u>65,000</u>	<u>2,640</u>	<u>-</u>
Personnel			
Salaries	9,658	-	-
Fringe	1,339	-	-
Total Personnel	<u>10,997</u>	<u>-</u>	<u>-</u>
Operating Expenses			
Supplies	1,521	-	-
Space Costs	-	-	-
Insurance	-	-	-
Maintenance & Repairs	-	-	-
Utilities and Phone	131	-	-
Transportation	-	-	-
Training & Travel	1,597	7	-
Direct Client Support	-	602	-
Program & Client Outreach & Activities	25	-	-
IT, Licensing, Staffing, Governance, etc.	142	-	-
Fund Raising Expenses	-	-	-
Sub Recipient Payments	-	-	-
Depreciation	-	-	-
Indirect Allocation	1,254	53	-
Total Operating Expenses	<u>4,670</u>	<u>662</u>	<u>-</u>
Capital Purchases	-	-	-
Total Expenses	<u>15,667</u>	<u>662</u>	<u>-</u>
Net Change in Assets	<u>49,333</u>	<u>1,978</u>	<u>-</u>
Fund Balance Beginning of Year	<u>-</u>	<u>14,164</u>	<u>1,340</u>
Fund Balance YTD	<u>\$ 49,333</u>	<u>\$ 16,142</u>	<u>\$ 1,340</u>

Oregon Coast Community Acton
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis - Housing Services
Year Ended June 30, 2019

	Brookings Donations	Charity, Peace and Justice	Park West
Revenues			
Grant Revenue	\$ -	\$ -	\$ -
CSBG Allocation	-	-	-
Contributions and Donations	-	2,949	-
Client Fees	-	-	149,883
Program and Other Income	-	2,000	5,773
Total Revenues	<u>-</u>	<u>4,949</u>	<u>155,656</u>
Personnel			
Salaries	-	-	21,253
Fringe	-	-	6,272
Total Personnel	<u>-</u>	<u>-</u>	<u>27,525</u>
Operating Expenses			
Supplies	-	-	2,573
Space Costs	-	-	-
Insurance	-	-	8,443
Maintenance & Repairs	-	-	14,193
Utilities and Phone	-	-	25,591
Transportation	-	-	-
Training & Travel	-	-	456
Direct Client Support	375	6,023	-
Program & Client Outreach & Activities	-	-	-
IT, Licensing, Staffing, Governance, etc.	-	-	33,953
Fund Raising Expenses	-	-	-
Sub Recipient Payments	-	-	-
Depreciation	-	-	-
Indirect Allocation	44	524	6,866
Total Operating Expenses	<u>419</u>	<u>6,547</u>	<u>92,075</u>
Capital Purchases	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenses	<u>419</u>	<u>6,547</u>	<u>119,600</u>
Net Change in Assets	<u>(419)</u>	<u>(1,598)</u>	<u>36,056</u>
Fund Balance Beginning of Year	<u>2,232</u>	<u>4,019</u>	<u>(183,375)</u>
Fund Balance YTD	<u>\$ 1,813</u>	<u>\$ 2,421</u>	<u>\$ (147,319)</u>

Oregon Coast Community Acton
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis - Housing Services
Year Ended June 30, 2019

	Airport Apartments	FAST - General Fund	Housing Client Rents
Revenues			
Grant Revenue	\$ -	\$ -	\$ -
CSBG Allocation	-	5,000	-
Contributions and Donations	-	-	-
Client Fees	58,616	-	7,698
Program and Other Income	601	-	-
Total Revenues	<u>59,217</u>	<u>5,000</u>	<u>7,698</u>
Personnel			
Salaries	8,766	74	-
Fringe	3,460	22	-
Total Personnel	<u>12,226</u>	<u>96</u>	<u>-</u>
Operating Expenses			
Supplies	1,996	-	-
Space Costs	12,000	-	-
Insurance	669	-	-
Maintenance & Repairs	2,199	-	-
Utilities and Phone	19,311	-	-
Transportation	-	145	-
Training & Travel	200	-	1
Direct Client Support	-	-	9,601
Program & Client Outreach & Activities	-	4,933	-
IT, Licensing, Staffing, Governance, etc.	22	-	30
Fund Raising Expenses	-	-	-
Sub Recipient Payments	-	-	-
Depreciation	-	-	-
Indirect Allocation	4,230	450	838
Total Operating Expenses	<u>40,627</u>	<u>5,528</u>	<u>10,470</u>
Capital Purchases	<u>21,607</u>	<u>-</u>	<u>-</u>
Total Expenses	<u>74,460</u>	<u>5,624</u>	<u>10,470</u>
Net Change in Assets	<u>(15,243)</u>	<u>(624)</u>	<u>(2,772)</u>
Fund Balance Beginning of Year	<u>1,173</u>	<u>4,997</u>	<u>3,295</u>
Fund Balance YTD	<u>\$ (14,070)</u>	<u>\$ 4,373</u>	<u>\$ 523</u>

Oregon Coast Community Acton
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis - Housing Services
Year Ended June 30, 2019

	<u>Total</u>
Revenues	
Grant Revenue	\$ 1,270,740
CSBG Allocation	5,000
Contributions and Donations	70,589
Client Fees	216,197
Program and Other Income	<u>12,876</u>
Total Revenues	<u>1,575,402</u>
Personnel	
Salaries	380,879
Fringe	<u>130,681</u>
Total Personnel	<u>511,560</u>
Operating Expenses	
Supplies	51,067
Space Costs	69,772
Insurance	12,811
Maintenance & Repairs	21,426
Utilities and Phone	68,927
Transportation	5,131
Training & Travel	22,831
Direct Client Support	455,000
Program & Client Outreach & Activities	7,268
IT, Licensing, Staffing, Governance, etc.	46,512
Fund Raising Expenses	-
Sub Recipient Payments	78,500
Depreciation	3,481
Indirect Allocation	<u>121,558</u>
Total Operating Expenses	<u>964,284</u>
Capital Purchases	<u>32,867</u>
Total Expenses	<u>1,508,711</u>
Net Change in Assets	<u>66,691</u>
Fund Balance Beginning of Year	<u>(161,277)</u>
Fund Balance YTD	<u>\$ (94,586)</u>

Oregon Coast Community Acton
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis - Food Share
Year Ended June 30, 2019

	Emergency Food and Shelter Program	The Emergency Food Assistance Program	US Department of Agriculture
Revenues			
Grant Revenue	\$ -	\$ 34,301	\$ 446,696
CSBG Allocation	-	-	-
Contributions and Donations	-	-	-
Client Fees	-	-	-
Program and Other Income	-	-	-
Total Revenues	<u>-</u>	<u>34,301</u>	<u>446,696</u>
Personnel			
Salaries	-	-	-
Fringe	-	-	-
Total Personnel	<u>-</u>	<u>-</u>	<u>-</u>
Operating Expenses			
Supplies	-	7,280	-
Space Costs	-	-	-
Insurance	-	-	-
Maintenance & Repairs	-	1,694	-
Utilities and Phone	-	12,495	-
Transportation	-	7,206	-
Training & Travel	-	-	-
Direct Client Support	-	-	-
Program & Client Outreach & Activities	-	332	-
USDA Food	-	-	413,692
IT, Licensing, Staffing, Governance, etc.	-	2,549	-
Fund Raising Expenses	-	-	-
Depreciation	-	-	-
Indirect Allocation	-	2,745	-
Total Operating Expenses	<u>-</u>	<u>34,301</u>	<u>413,692</u>
Total Expenses	<u>-</u>	<u>34,301</u>	<u>413,692</u>
Net Change in Assets	<u>-</u>	<u>-</u>	<u>33,004</u>
Fund Balance Beginning of Year	<u>2</u>	<u>-</u>	<u>25,262</u>
Fund Balance YTD	<u>\$ 2</u>	<u>\$ -</u>	<u>\$ 58,266</u>

Oregon Coast Community Acton
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis - Food Share
Year Ended June 30, 2019

	OFB - Hunger Relief Fund	OFB - Network Funds	Ford Family Foundation
Revenues			
Grant Revenue	\$ 100,290	\$ 6,467	\$ -
CSBG Allocation	-	-	-
Contributions and Donations	-	10,000	17,000
Client Fees	-	-	-
Program and Other Income	-	-	-
Total Revenues	<u>100,290</u>	<u>16,467</u>	<u>17,000</u>
Personnel			
Salaries	48,089	-	-
Fringe	16,080	-	-
Total Personnel	<u>64,169</u>	<u>-</u>	<u>-</u>
Operating Expenses			
Supplies	2,071	-	-
Space Costs	-	-	-
Insurance	-	-	-
Maintenance & Repairs	-	-	-
Utilities and Phone	225	-	-
Transportation	-	-	-
Training & Travel	-	-	-
Direct Client Support	-	-	-
Program & Client Outreach & Activities	25,799	19,683	-
USDA Food	-	-	17,000
IT, Licensing, Staffing, Governance, etc.	-	-	-
Fund Raising Expenses	-	-	-
Depreciation	-	-	-
Indirect Allocation	8,027	1,712	-
Total Operating Expenses	<u>36,122</u>	<u>21,395</u>	<u>17,000</u>
Total Expenses	<u>100,291</u>	<u>21,395</u>	<u>17,000</u>
Net Change in Assets	<u>(1)</u>	<u>(4,928)</u>	<u>-</u>
Fund Balance Beginning of Year	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance YTD	<u>\$ (1)</u>	<u>\$ (4,928)</u>	<u>\$ -</u>

Oregon Coast Community Acton
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis - Food Share
Year Ended June 30, 2019

	Oregon Community Foundation	Snack Pack	South Coast Food Share
Revenues			
Grant Revenue	\$ -	\$ -	\$ -
CSBG Allocation	-	-	69,617
Contributions and Donations	25,000	24,009	64,163
Client Fees	-	500	224,470
Program and Other Income	-	-	-
Total Revenues	25,000	24,509	358,250
Personnel			
Salaries	21,265	4,718	58,032
Fringe	7,471	1,675	20,614
Total Personnel	28,736	6,393	78,646
Operating Expenses			
Supplies	-	2,854	3,717
Space Costs	-	-	58,929
Insurance	-	-	7,144
Maintenance & Repairs	-	275	5,292
Utilities and Phone	-	24	13,302
Transportation	-	-	21,433
Training & Travel	-	-	1,796
Direct Client Support	-	21,946	-
Program & Client Outreach & Activities	-	237	-
USDA Food	-	-	127,308
IT, Licensing, Staffing, Governance, etc.	-	3	14,589
Fund Raising Expenses	28	-	-
Depreciation	-	-	11,279
Indirect Allocation	2,503	2,761	18,803
Total Operating Expenses	2,531	28,100	283,592
Total Expenses	31,267	34,493	362,238
Net Change in Assets	(6,267)	(9,984)	(3,988)
Fund Balance Beginning of Year	6,267	9,840	(39,716)
Fund Balance YTD	\$ -	\$ (144)	\$ (43,704)

Oregon Coast Community Acton
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis - Food Share
Year Ended June 30, 2019

	Coquille Indian Tribe Foundation	West Family Foundation	Total
Revenues			
Grant Revenue	\$ -	\$ -	\$ 587,754
CSBG Allocation	-	-	69,617
Contributions and Donations	10,000	5,000	155,172
Client Fees	-	-	224,970
Program and Other Income	-	-	-
Total Revenues	<u>10,000</u>	<u>5,000</u>	<u>1,037,513</u>
Personnel			
Salaries	6,808	3,036	141,948
Fringe	2,392	1,153	49,385
Total Personnel	<u>9,200</u>	<u>4,189</u>	<u>191,333</u>
Operating Expenses			
Supplies	-	411	16,333
Space Costs	-	-	58,929
Insurance	-	-	7,144
Maintenance & Repairs	-	-	7,261
Utilities and Phone	-	-	26,046
Transportation	-	-	28,639
Training & Travel	-	-	1,796
Direct Client Support	-	-	21,946
Program & Client Outreach & Activities	-	-	46,051
USDA Food	-	-	558,000
IT, Licensing, Staffing, Governance, etc.	-	-	17,141
Fund Raising Expenses	-	-	28
Depreciation	-	-	11,279
Indirect Allocation	800	400	37,751
Total Operating Expenses	<u>800</u>	<u>811</u>	<u>838,344</u>
Total Expenses	<u>10,000</u>	<u>5,000</u>	<u>1,029,677</u>
Net Change in Assets	<u>-</u>	<u>-</u>	<u>7,836</u>
Fund Balance Beginning of Year	<u>-</u>	<u>-</u>	<u>1,655</u>
Fund Balance YTD	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,491</u>

Oregon Coast Community Acton
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis - Administration
Year Ended June 30, 2019

	Community Service		
	Block Grant	Meyer Memorial	Director - Corp
Revenues			
Grant Revenue	\$ 164,885	\$ -	\$ -
CSBG Allocation	(122,580)	-	-
Contributions and Donations	-	10,000	7,756
Program and Other Income	-	-	25,190
Total Revenues	<u>42,305</u>	<u>10,000</u>	<u>32,946</u>
Personnel			
Salaries	8,661	-	-
Fringe	3,097	-	-
Total Personnel	<u>11,758</u>	<u>-</u>	<u>-</u>
Operating Expenses			
Audit, Legal & Other Consultants	-	-	-
Supplies	707	-	234
Space Costs	-	-	-
Insurance	170	-	-
Maintenance & Repairs	-	-	-
Utilities and Phone	-	-	-
Transportation	-	-	-
Training & Travel	16,037	4,700	79
Direct Client Support	-	-	-
Program & Client Outreach & Activities	845	-	-
USDA Food	-	-	-
IT, Licensing, Staffing, Governance, etc.	9,864	64	2,541
Fund Raising Expenses	-	-	-
Depreciation	-	-	-
Indirect Allocation	2,924	414	247
Total Operating Expenses	<u>30,547</u>	<u>5,178</u>	<u>3,101</u>
Capital Purchases	-	-	4,413
Total Expenses	<u>42,305</u>	<u>5,178</u>	<u>7,514</u>
Net Change in Assets	<u>-</u>	<u>4,822</u>	<u>25,432</u>
Fund Balance Beginning of Year	<u>4,833</u>	<u>-</u>	<u>72,251</u>
Campus Wind Down Adjustment	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance YTD	<u>\$ 4,833</u>	<u>\$ 4,822</u>	<u>\$ 97,683</u>

Oregon Coast Community Acton
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis - Administration
Year Ended June 30, 2019

	Board / Corporate Funds	Employee Recognition & Wellness	CFRC Janitorial Expenses
Revenues			
Grant Revenue	\$ -	\$ -	\$ -
CSBG Allocation	-	-	-
Contributions and Donations	-	324	-
Program and Other Income	-	18,894	-
Total Revenues	-	19,218	-
Personnel			
Salaries	-	-	10,772
Fringe	-	-	2,052
Total Personnel	-	-	12,824
Operating Expenses			
Audit, Legal & Other Consultants	-	-	-
Supplies	-	40	6,853
Space Costs	-	-	-
Insurance	-	-	-
Maintenance & Repairs	-	-	(19,293)
Utilities and Phone	-	-	-
Transportation	-	-	-
Training & Travel	-	3,272	-
Direct Client Support	2,500	-	-
Program & Client Outreach & Activities	-	547	-
USDA Food	-	-	-
IT, Licensing, Staffing, Governance, etc.	782	20,819	-
Fund Raising Expenses	-	-	-
Depreciation	-	-	-
Indirect Allocation	286	2,147	-
Total Operating Expenses	3,568	26,825	(12,440)
Capital Purchases	-	-	-
Total Expenses	3,568	26,825	384
Net Change in Assets	(3,568)	(7,607)	(384)
Fund Balance Beginning of Year	90,189	23,508	-
Campus Wind Down Adjustment	-	-	-
Fund Balance YTD	\$ 86,621	\$ 15,901	\$ (384)

Oregon Coast Community Acton
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis - Administration
Year Ended June 30, 2019

	Vehicle Usage - Cost Allocation	Computer Support (JCA)	Indirect Cost Allocation Plan
Revenues			
Grant Revenue	\$ -	\$ -	\$ -
CSBG Allocation	-	-	-
Contributions and Donations	-	-	-
Program and Other Income	-	-	10
Total Revenues	<u>-</u>	<u>-</u>	<u>10</u>
Personnel			
Salaries	5,538	77,065	475,423
Fringe	2,095	19,899	161,746
Total Personnel	<u>7,633</u>	<u>96,964</u>	<u>637,169</u>
Operating Expenses			
Audit, Legal & Other Consultants	-	65	62,851
Supplies	-	-	28,788
Space Costs	-	-	20,991
Insurance	3,487	-	18,800
Maintenance & Repairs	-	-	6,012
Utilities and Phone	-	475	7,653
Transportation	6,215	-	-
Training & Travel	(16,920)	-	24,645
Direct Client Support	-	-	-
Program & Client Outreach & Activities	-	-	17
USDA Food	-	-	-
IT, Licensing, Staffing, Governance, etc.	(5)	(97,504)	34,410
Fund Raising Expenses	-	-	-
Depreciation	-	-	3,491
Indirect Allocation	-	-	(855,101)
Total Operating Expenses	<u>(7,223)</u>	<u>(96,964)</u>	<u>(647,443)</u>
Capital Purchases	-	-	10,274
Total Expenses	<u>410</u>	<u>-</u>	<u>-</u>
Net Change in Assets	<u>(410)</u>	<u>-</u>	<u>10</u>
Fund Balance Beginning of Year	<u>-</u>	<u>-</u>	<u>85</u>
Campus Wind Down Adjustment	<u>-</u>	<u>-</u>	<u>-</u>
Fund Balance YTD	<u>\$ (410)</u>	<u>\$ -</u>	<u>\$ 95</u>

Oregon Coast Community Acton
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis - Administration
Year Ended June 30, 2019

	Campus Infrastructure	Coos Hispanic Leadership Committee	GAAP Adj for Financial Stmts
Revenues			
Grant Revenue	\$ -	\$ -	\$ 1,306,170
CSBG Allocation	-	-	-
Contributions and Donations	-	1,994	30,227
Program and Other Income	176,419	-	9,897
Total Revenues	<u>176,419</u>	<u>1,994</u>	<u>1,346,294</u>
Personnel			
Salaries	-	-	17,092
Fringe	-	-	-
Total Personnel	<u>-</u>	<u>-</u>	<u>17,092</u>
Operating Expenses			
Audit, Legal & Other Consultants	88,650	-	(20,129)
Supplies	10,000	-	70
Space Costs	-	-	-
Insurance	-	-	-
Maintenance & Repairs	-	-	9
Utilities and Phone	-	-	-
Transportation	-	-	-
Training & Travel	-	-	-
Direct Client Support	-	-	-
Program & Client Outreach & Activities	-	117	-
USDA Food	-	-	-
IT, Licensing, Staffing, Governance, etc.	132,537	769	6,138
Fund Raising Expenses	-	-	-
Depreciation	134,702	-	194,270
Indirect Allocation	-	77	1
Total Operating Expenses	<u>365,889</u>	<u>963</u>	<u>180,359</u>
Capital Purchases	6,432	-	(115,069)
Total Expenses	<u>372,321</u>	<u>963</u>	<u>82,382</u>
Net Change in Assets	<u>(195,902)</u>	<u>1,031</u>	<u>1,263,912</u>
Fund Balance Beginning of Year	<u>4,798,362</u>	<u>324</u>	<u>1,576,636</u>
Campus Wind Down Adjustment	<u>(2,660,341)</u>	<u>-</u>	<u>167,341</u>
Fund Balance YTD	<u>\$ 1,942,119</u>	<u>\$ 1,355</u>	<u>\$ 3,007,889</u>

Oregon Coast Community Acton
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis - Administration
Year Ended June 30, 2019

	Administrative Functions	Total
	<u> </u>	<u> </u>
Revenues		
Grant Revenue	\$ -	\$ 1,471,055
CSBG Allocation	-	(122,580)
Contributions and Donations	-	50,301
Program and Other Income	-	230,410
Total Revenues	<u>-</u>	<u>1,629,186</u>
Personnel		
Salaries	-	594,551
Fringe	308	189,197
Total Personnel	<u>308</u>	<u>783,748</u>
Operating Expenses		
Audit, Legal & Other Consultants	-	131,437
Supplies	-	46,692
Space Costs	-	20,991
Insurance	-	22,457
Maintenance & Repairs	-	(13,272)
Utilities and Phone	-	8,128
Transportation	-	6,215
Training & Travel	-	31,813
Direct Client Support	-	2,500
Program & Client Outreach & Activities	-	1,526
USDA Food	-	-
IT, Licensing, Staffing, Governance, etc.	5,918	116,333
Fund Raising Expenses	-	-
Depreciation	-	332,463
Indirect Allocation	-	(849,005)
Total Operating Expenses	<u>5,918</u>	<u>(141,722)</u>
Capital Purchases	<u>-</u>	<u>(93,950)</u>
Total Expenses	<u>6,226</u>	<u>548,076</u>
Net Change in Assets	<u>(6,226)</u>	<u>1,081,110</u>
Fund Balance Beginning of Year	<u>529,324</u>	<u>7,095,512</u>
Campus Wind Down Adjustment	<u>-</u>	<u>(2,493,000)</u>
Fund Balance YTD	<u>\$ 523,098</u>	<u>\$ 5,683,622</u>

Oregon Coast Community Action

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2019

Federal Grantor Pass-Through Grantor Program or Cluster Title	Federal CFDA Number	Period Covered	Pass-Through Entity Identifying Number	Expenditures			Paid To Sub-Recipients
				From Pass Through Awards	From Direct Awards	Total Expenditures	
Department of Health & Human Services							
Direct Programs							
Head Start & Early Head Start	93.600	9/1/17-8/31/18	10CH021404	\$ -	\$ 245,590	\$ 245,590	\$ -
Head Start & Early Head Start	93.600	9/1/18-8/31/19	10CH021405	-	2,633,186	2,633,186	-
Total Head Start Cluster				-	2,878,776	2,878,776	-
Passed Through Oregon Housing & Community Services							
Low Income Home Energy Assistance	93.568	7/1/18-6/30/19	90281	810,143	-	810,143	-
Community Services Block Grant	93.569	7/1/18-6/30/19	90281	164,885	-	164,885	-
Temporary Assistance for Needy Families	93.558	7/1/18-6/30/19	90281	40,533	-	40,533	-
Passed Through Oregon Department of Human Services							
Foster Care Title IV-E	93.658	7/1/18-6/30/19	N/A	22,013	-	22,013	-
Child Care & Development Block Grant	93.575	7/1/18-6/30/19	90281	147,841	-	147,841	-
Total Department of Health and Human Services				1,185,415	2,878,776	4,064,191	-
Department of Energy							
Passed Through Oregon Housing & Community Services							
Weatherization Assistance For Low-Income Persons (DOE Funds)	81.042	7/1/18-6/30/19	90281	80,380	-	80,380	-
Weatherization Assistance For Low-Income Persons (BPA Funds)	81.999	7/1/18-6/30/19	90281	70,242	-	70,242	-
Total Department of Energy				150,622	-	150,622	-
Passed Through Oregon Food Bank							
Emergency Food Assistance (Administrative Costs)	10.568	7/1/18-6/30/19	N/A	34,301	-	34,301	-
Emergency Food Assistance (Food Commodities)	10.569	7/1/18-6/30/19	N/A	413,691	-	413,691	413,691
Total Emergency Food Assistance Program				447,992	-	447,992	413,691
Passed Through Oregon Department of Education							
Child & Adult Care Food Program	10.558	7/1/18-6/30/19	N/A	290,391	-	290,391	-
Total Department of Agriculture				738,383	-	738,383	413,691
Department of Education							
Passed Through Oregon Department of Education							
Race to the Top	84.412	7/1/18-6/30/19	N/A	94,913	-	94,913	90,307
Total Department of Education				94,913	-	94,913	90,307

Oregon Coast Community Action

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2019

Federal Grantor Pass-Through Grantor Program or Cluster Title	Federal CFDA Number	Period Covered	Pass-Through Entity Identifying Number	Expenditures			Paid To Sub-Recipients
				From Pass Through Awards	From Direct Awards	Total Expenditures	
Department of Housing & Urban Development							
Direct Programs							
Continuum of Care-Cools and Family Transitions	14.267	7/1/18-6/30/19	N/A	-	85,343	85,343	-
Passed Through Oregon Housing and Community Services							
Emergency Solutions Grant Program	14.231	7/1/18-6/30/19	90281	72,816	-	72,816	-
HOME Investment Partnerships Program	14.239	7/1/18-6/30/19	90281	99,940	-	99,940	-
Total Department of Housing & Urban Development				172,756	85,343	258,099	-
Department of Veterans Affairs							
Passed Through Access							
Supportive Services For Veteran Families	64.033	7/1/18-6/30/19	N/A	317,912	-	317,912	-
Total Department of Veterans Affairs				317,912	-	317,912	-
Total Federal Award Programs				\$ 2,660,001	\$ 2,964,119	\$ 5,624,120	\$ 503,998

Oregon Coast Community Action
Notes to the Schedule of Expenditures of Federal Awards
June 30, 2019

NOTE 1 - BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal grant activity of Oregon Coast Community Action (ORCCA) under programs of the federal government for the year ended June 30, 2019. The information in this schedule is presented in accordance with the requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of ORCCA, it is not intended to and does not present the financial position, changes in net assets or cash flows of ORCCA.

NOTE 2 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or limited as to reimbursement.

Pass-through entity identifying numbers are presented where available.

NOTE 3 – DE-MINIMIS COST RATE

ORCCA did not use the 10% de-minimis cost rate.

Summary Schedule of Prior Audit Findings
Year Ended June 30, 2019

No matters were reported.

**Independent Auditor's Report on Internal Control Over Financial Reporting and on
Compliance and Other Matters Based on an Audit of Financial Statements Performed in
Accordance With *Government Auditing Standards***

To the Board of Directors
Oregon Coast Community Action
Coos Bay, OR

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 consolidated financial statements of Oregon Coast Community Action (ORCCA), which comprise the consolidated statement of financial position as of June 30, 2019, and the related consolidated statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated December 4, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered ORCCA'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 consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of ORCCA's internal control. Accordingly, we do not express an opinion on the effectiveness of ORCCA'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 consolidated 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. We did identify a deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2019-001, that we consider to be a material weakness.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether ORCCA's consolidated financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of consolidated financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express

such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under Government Auditing Standards and which are described in the accompanying schedule of findings and questioned costs as item 2019-002.

ORCCA's Response to Findings

ORCCA's response to the findings identified in our audit is described in the accompanying management's response and corrective action plan. ORCCA's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.

Aiken & Sanders, Inc., PS
Certified Public Accountants
& Management Consultants

December 4, 2019

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE UNIFORM
GUIDANCE**

To the Board of Directors
Oregon Coast Community Action
Coos Bay, OR

Report on Compliance for Each Major Federal Program

We have audited Oregon Coast Community Action's (ORCCA's) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of ORCCA's major federal programs for the year ended June 30, 2019. ORCCA's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of ORCCA'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 the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 ORCCA'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 ORCCA's compliance.

Opinion on Each Major Federal Program

In our opinion, ORCCA complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as item 2019-002. Our opinion on each major federal program is not modified with respect to these matters.

ORCCA's response to the noncompliance findings identified in our audit is described in the accompanying management's response and corrective action plan. ORCCA's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

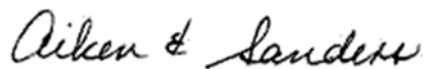
Management of ORCCA is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered ORCCA's internal control over compliance with the types of requirements 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 Uniform Guidance, 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 ORCCA's internal control over compliance.

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

Our consideration of 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 identified a deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2019-001, that we consider to be a material weakness.

ORCCA's response to the internal control over compliance findings identified in our audit is described in the accompanying management's response and corrective action plan. ORCCA's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Aiken & Sanders, Inc., PS
Certified Public Accountants
& Management Consultants

December 4, 2019

Oregon Coast Community Action
Schedule of Findings and Questioned Costs
Year Ended June 30, 2019

Section I - Summary of Auditor's Results:

Financial Statements

Type of auditor's report issued: Unmodified

Internal control over financial reporting:

Material weaknesses identified: Yes

Significant deficiencies identified not considered to be material weaknesses: None reported

Noncompliance material to financial statements noted: No

Federal Awards

Internal control over major programs:

Material weaknesses identified: Yes

Significant deficiencies identified not considered to be material weaknesses: None reported

Type of auditor's report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance, Section 200.516(a): Yes

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program</u>
93.600	Head Start
93.568	Low Income Home Energy Assistance Program
10.568 & 10.569	The Emergency Food Assistance Program

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee: Yes

Section II – Financial Statement Findings:

Oregon Coast Community Action
Schedule of Findings and Questioned Costs
Year Ended June 30, 2019

2019-001 Commodities Valuation and Revenue Recognition

Criteria: The Organization receives and distributes food commodities within its service area. The food commodities, part of the Federal *Emergency Food Assistance Program*, are federal funds to the Organization. Each week, the Organization receives a shipment of food commodities from its granting agency and packages and distributes these commodities to local area groups for distribution to individuals in local communities. Each shipment received by the Organization is accompanied by an invoice from the granting agency that indicates the items received and the value for each type of item. The Organization uses this invoice to post receipt details to its record keeping system which is used to track receipts, disbursements, and values for all items received and distributed. These records are used to value and record revenue and expense in the Organization's accounting system, determine expenditures for federal audit purposes, and value any inventory on hand.

Condition: The individual recording the quantity and value of food commodities received by the Organization made a number of input errors.

Effect: The value of food commodities received was materially overstated in the Organization's accounting records. This overstatement resulted in overstatements of federal expenditures, grant revenue, and year-end commodities inventory.

Cause: The Organization personnel recording the receipt of commodities did not, following input, reconcile the value of commodities recorded with the invoice used for input. No review of the process was conducted by an individual independent of the recording of the commodities.

Recommendation: We recommend that the Organization provide adequate training for all personnel involved in recording commodities activity, require a reconciliation of the receipt invoice with Organization records following recording, and require a review and approval of the reconciliation by an individual not involved in the recording.

Section III – Federal Award Findings and Questioned Costs:

2019-002 Inventory Valuation and Federal Expenditures Reporting

CFDA Number and Title: 10.568 & 10.569 The Emergency Food Assistance Program
Federal Grantor Name: United States Department of Agriculture
Pass Through Entity: Oregon Food Bank

See finding 2019-001. The Organization is required to properly track and report food commodities received, expended, and on hand. Errors during the recording process resulted in a material misstatement, both in the accounting records of the Organization and the Schedule of Expenditures of Federal Awards, of commodities receipts, disbursements, and end of year inventory.

Questioned Costs for Finding 2019-002: No questioned costs were noted for this finding.



Oregon Coast Community Action

Feed • House • Warm • Educate

December 4, 2019

Management's Response to 2018-2019 Audited Financial Statements Findings and Corrective Action Plan:

Oregon Coast Community Action agrees with the findings reported and has made corrective actions to rectify the findings.

The main issue is that inventory valuation was not given the scrutiny needed for several reasons:

- Quantity of food received and disbursed is the critical operational issue and quantity of inventory was accurate.
- The valuation issue was created by a data entry error by a volunteer which was not sufficiently scrutinized because 'value' was viewed as less significant than quantity.
- The significant increase in value on a year to year basis was not caught because of the significant increase in inventory (.e.g. split peas) from the trade mitigation program.

However, the finding is justified because of the significance of the amount of the error, the failure to notice the significant deviation and failure to correct the error earlier in audit process when first raised.

2019-001 Commodities Valuation and Revenue Recognition

The most critical change is recognizing the importance of correctly accounting for the value of inventory. This importance has been stressed in discussion with South Coast Food Share (ORCCA's Food Distribution Program) leadership, along with a recommendation that all staff (volunteer and paid) should be trained on accurately accounting for not only physical inventory but inventory valuation as well. *Training will be implemented immediately.*

South Coast Food Share has updated its procedures for receipting the weekly TEFAP commodities that includes:

- Step by step directions for data entry in Primarius
 - Includes training of staff and volunteers
 - Includes reconciliation of Primarius report and bill of lading
- Separation of duties between volunteers, staff and the South Coast Food Share Program Director. This will limit any data entry, reconciliation between the bill of lading and the report generated to South Coast Food Share staff only.
- South Coast Food Share will develop a monthly report showing inventory received and distributed.
- The South Coast Food Share will reconcile inventory on a quarterly basis and report this to the Finance Director.

2019-002 Inventory Valuation and Federal Expenditures Reporting

ORCCA's Finance Director shall work with ORCCA's executive director to ensure that all employees in South Coast Food Share understand the importance of an accurate reporting of inventory as well as being trained in accurately reporting inventory. *This process will be implemented immediately.*

South Coast Food Share will provide to the Finance Director on a monthly basis the bill of lading, the Primarius report and any reconciliation documentation. The Finance Director will review the submitted documentation and follow up with Program Director on any discrepancies. South Coast Food Share and Finance Director shall review the quarterly reconciliation of inventory and report that to the Executive Director and Board of Directors Finance Committee. *This process will be implemented immediately.*

Responsible Persons:

Mike Lehman, ORCCA Executive Director

Nicole Heitzman, ORCCA Finance Director

Laura Hunter, South Coast Food Share Program Director