
Oregon Coast Community Action

An Oregon Non-Profit Corporation

Consolidated Financial Statements

For the Fiscal Year Ended June 30, 2013

With Comparative Totals for 2012

Aiken & Sanders, Inc PS

CERTIFIED PUBLIC ACCOUNTANTS
& MANAGEMENT CONSULTANTS

TABLE OF CONTENTS

Independent Auditor's Report	1
Financial Statements:	
Consolidated Statement of Financial Position	3
Consolidated Statement of Activities	4
Consolidated Statement of Cash Flows	5
Consolidated Statement of Functional Expenses	6
Consolidating Statement of Financial Position	7
Consolidating Statement of Activities	8
Consolidating Statement of Functional Expenses	9
Notes to Financial Statements	10
Supplementary Schedules:	
Statement of Revenues, Expenses and Changes in Net Assets - Funding Source Basis - Youth Services	25
Statement of Revenues, Expenses and Changes in Net Assets - Funding Source Basis - Energy Services	31
Statement of Revenues, Expenses and Changes in Net Assets - Funding Source Basis - Housing and Emergency Services	37
Statement of Revenues, Expenses and Changes in Net Assets - Funding Source Basis - Administration	44
Statement of Revenues, Expenses and Changes in Net Assets - Funding Source Basis - Fund Raising	46
Statement of Revenues, Expenses and Changes in Net Assets - Funding Source Basis - Campus	47
Schedule of Expenditures of Federal Awards	48
Notes to the Schedule of Expenditures of Federal Awards	50
Single Audit Reports:	
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 <i>Government Auditing Standards</i>	51

Independent Auditor’s Report on Compliance for Each Major Program and on Internal Control over Compliance Required by OMB Circular A-133 53

Schedule of Findings and Questioned Costs..... 55

Summary Schedule of Prior Audit Findings..... 57

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, 2013, 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 2012 consolidated financial statements and, in our report dated December 26, 2012, 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, 2013, 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 25 to 47 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 Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, 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 September 30, 2013 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

September 30, 2013

Oregon Coast Community Action

Consolidated Statement of Financial Position

(With Comparative Totals For June 30, 2012)

June 30, 2013

<i>Assets</i>	<u>2013</u>	<u>2012</u>
Current assets:		
Cash and cash equivalents	\$ 429,482	\$ 517,065
Cash restricted to project development	226,523	4,400,461
Grants and accounts receivable	338,803	450,001
Prepaid expenses	57,862	68,426
Total current assets	1,052,670	5,435,953
Noncurrent assets:		
Loan receivable	4,508,982	4,508,982
Project development	-	7,507,487
Total noncurrent assets	4,508,982	12,016,469
Property and equipment, net	11,205,658	1,708,245
TOTAL ASSETS	\$ 16,767,310	\$ 19,160,667
<i>Liabilities and Net Assets</i>		
Current liabilities:		
Current maturities of long-term debt	\$ 57,672	\$ 548,396
Accounts payable and accrued liabilities	89,605	1,754,742
Accrued payroll and related liabilities	139,025	160,745
Accrued compensated absences	101,511	109,647
Security deposits	8,152	11,075
Grant funds received in advance	20,762	49,605
Total current liabilities	416,727	2,634,210
Long-term liabilities:		
Notes payable	11,045,816	11,041,218
Total long-term liabilities	11,045,816	11,041,218
Total liabilities	11,462,543	13,675,428
Net assets:		
Unrestricted:		
Available for current operations	5,108,545	3,268,872
Board designated	-	-
Net investment in property & equipment and project development	102,170	2,026,579
Total unrestricted net assets	5,210,715	5,295,451
Temporarily restricted	94,052	189,788
Total net assets	5,304,767	5,485,239
TOTAL LIABILITIES AND NET ASSETS	\$ 16,767,310	\$ 19,160,667

The accompanying notes are an integral part of these financial statements

Oregon Coast Community Action

Consolidated Statement of Activities
 (With Comparative Totals For June 30, 2012)
 Year Ended June 30, 2013

	2013			2012 Total
	Unrestricted	Temporarily Restricted	Total	
Revenue:				
Grants & contracts	\$ 8,035,680	\$ -	\$ 8,035,680	\$ 10,196,720
Commodities received	240,245	-	240,245	222,520
Contributions	305,401	-	305,401	454,335
Program income	225,268	-	225,268	262,937
Rental income	119,484	-	119,484	114,830
Interest & other income	121,931	-	121,931	352,528
In-kind contributions	-	-	-	279,000
Net assets released from restriction	95,736	(95,736)	-	-
Total revenue	9,143,745	(95,736)	9,048,009	11,882,870
Program expenses:				
Youth services	5,090,000	-	5,090,000	5,066,631
Energy services	1,875,087	-	1,875,087	2,969,787
Housing and emergency services	1,617,077	-	1,617,077	1,957,987
Campus	485,415	-	485,415	667,046
Total program expenses	9,067,579	-	9,067,579	10,661,451
Management and general	155,575	-	155,575	665,422
Fund-raising	5,427	-	5,427	1,115
Capital equipment adjustment	-	-	-	(317,006)
Total expenses	9,228,581	-	9,228,581	11,010,982
Change in net assets from operations	(84,836)	(95,736)	(180,572)	871,888
Minority interest in subsidiary earnings	100	-	100	100
Total change in net assets	(84,736)	(95,736)	(180,472)	871,988
Net assets - Beginning of the year	5,295,451	189,788	5,485,239	4,613,251
Net assets - End of the year	\$ 5,210,715	\$ 94,052	\$ 5,304,767	\$ 5,485,239

The accompanying notes are an integral part of these financial statements

Oregon Coast Community Action

Consolidated Statement of Cash Flows (With Comparative Totals For June 30, 2012)

Year Ended June 30, 2013

	<u>2013</u>	<u>2012</u>
Increase (decrease) in cash:		
Cash flows from operating activities:		
Change in net assets	\$ (180,472)	\$ 871,988
Adjustments to reconcile change in net assets to net cash provided by operating activities:		
Donated equipment/property	-	(279,000)
Depreciation and amortization	312,359	120,754
Changes in operating assets and liabilities:		
Grants and accounts receivable	111,198	(123,504)
Prepaid expenses	10,564	14,301
Cash restricted to project development	4,173,938	(4,400,461)
Accounts payable and accrued liabilities	(1,665,137)	1,912,764
Accrued payroll and related liabilities	(21,720)	43,386
Accrued compensated absences	(8,136)	(10,349)
Security deposits	(2,923)	(547)
Grant funds received in advance	(28,843)	13,549
Net cash (used in)/provided by operating activities	2,700,828	(1,837,119)
Cash flows from investing activities:		
Issuance of loan receivable	-	(4,508,982)
Purchase of property and equipment	11,615	(316,568)
Project development	(2,295,882)	(6,638,350)
Net cash used in investing activities	(2,284,267)	(11,463,900)
Cash flows from financing activities:		
Principal payments on notes payable	(547,583)	(2,792,729)
Issuance of notes payable	43,439	13,910,878
Net cash provided by/(used in) financing activities	(504,144)	11,118,149
Change in cash	(87,583)	(2,182,870)
Cash - Beginning of the year	517,065	2,699,935
Cash - End of the year	\$ 429,482	\$ 517,065

Supplemental schedule of other cash activity:

Interest paid	\$ 203,313	\$ 106,750
Interest capitalized	24,021	78,358
Interest expensed	\$ 179,292	\$ 28,392

The accompanying notes are an integral part of these financial statements

Oregon Coast Community Action

Consolidated Statement of Functional Expenses

(With Comparative Totals for June 30, 2012)

Year Ended June 30, 2013

	Youth Services	Energy Services	Housing & Emergency Services	Campus	Total Program Services	Administratio n	Indirect Cost Pool	Fund Raising	Total	2012
EXPENSES										
Personnel	\$ 3,925,747	\$ 366,752	\$ 504,421	\$ -	\$ 4,796,920	\$ 10,053	\$ 410,922	\$ 1,729	\$ 5,219,624	\$ 4,728,463
Consultants/contract services	43,200	250,176	56,841	37,500	387,717	(14,831)	100,920	795	474,602	1,867,191
Travel	72,471	7,687	39,192	-	119,351	2,305	1,004	11	122,671	125,488
Space costs and rentals	145,171	21,557	90,714	60,239	317,681	(23,948)	30,328	-	324,061	296,431
Consumable supplies	137,962	51,189	25,342	-	214,494	680	23,244	1,242	239,659	392,414
Direct client assistance	10,539	981,109	381,085	-	1,372,733	-	-	-	1,372,733	1,447,098
Client rent deposits	-	-	18,766	-	18,766	-	-	-	18,766	40,195
Food	184,348	-	82,920	-	267,268	418	332	-	268,018	293,646
Commodities distributed	-	-	240,245	-	240,245	-	-	-	240,245	222,520
Insurance	39,568	3,060	22,800	-	65,427	-	31,016	-	96,443	75,590
Training	75,242	27,076	10,185	-	112,503	-	20,261	-	132,764	137,759
Project costs	2,045	115	76	-	2,236	-	123	-	2,359	659,754
Depreciation	-	-	-	182,968	182,968	129,391	-	-	312,359	120,754
Interest expense	-	-	20,211	202,520	222,731	-	-	-	222,731	28,392
Other Expenses	75,759	31,188	13,945	2,188	123,080	13,913	43,303	1,249	181,546	892,293
Subtotal Expenses	4,712,052	1,739,910	1,506,744	485,415	8,444,121	117,982	661,453	5,026	9,228,581	11,327,988
Indirect Allocation	377,948	135,177	110,333	-	623,458	2,370	(626,230)	401	-	-
Unallocated - cover with	-	-	-	-	-	35,223	(35,223)	-	-	-
Total Indirect Costs	377,948	135,177	110,333	-	623,458	37,593	(661,453)	401	-	-
Total Expenses After Allocation	5,090,000	1,875,087	1,617,077	485,415	9,067,579	155,575	-	5,427	9,228,581	11,327,988
Additional Adjustments:										
Capital equipment adjustment	-	-	-	-	-	-	-	-	-	(317,006)
Adjusted Total Expenses	\$ 5,090,000	\$ 1,875,087	\$ 1,617,077	\$ 485,415	\$ 9,067,579	\$ 155,575	\$ -	\$ 5,427	\$ 9,228,581	\$11,010,982

The accompanying notes are an integral part of these financial statements.

Oregon Coast Community Action

Consolidating Statement of Financial Position

June 30, 2013

	Oregon Coast Community Action	Campus I LLC	Campus II LLC	Subtotal	Eliminations	Consolidated 2013
<i>Assets</i>						
Current assets:						
Cash and cash equivalents	\$ 375,021	\$ 900	\$ 53,561	\$ 429,482	\$ -	\$ 429,482
Cash restricted to project development	-	-	226,523	226,523	-	226,523
Grants and accounts receivable	452,734	-	25,692	478,426	(139,623)	338,803
Prepaid expenses	51,737	-	6,125	57,862	-	57,862
Total current assets	879,492	900	311,901	1,192,293	(139,623)	1,052,670
Noncurrent assets:						
Loan receivable	4,508,982	-	-	4,508,982	-	4,508,982
Investment in Campus I	900	-	-	900	(900)	-
Investment in Campus II	-	1,680,704	-	1,680,704	(1,680,704)	-
Total noncurrent assets	4,509,882	1,680,704	-	6,190,586	(1,681,604)	4,508,982
Property and equipment, net	1,595,789	-	9,609,869	11,205,658	-	11,205,658
TOTAL ASSETS	6,985,163	1,681,604	9,921,770	18,588,537	(1,821,227)	16,767,310
<i>Liabilities and Net Assets</i>						
Current liabilities:						
Current maturities of long-term debt	12,361	-	45,311	57,672	-	57,672
Accounts payable and accrued liabilities	74,999	-	154,229	229,228	(139,623)	89,605
Accrued payroll and related liabilities	139,025	-	-	139,025	-	139,025
Accrued compensated absences	101,511	-	-	101,511	-	101,511
Security deposits	8,152	-	-	8,152	-	8,152
Grant funds received in advance	20,762	-	-	20,762	-	20,762
Total current liabilities	356,810	-	199,540	556,350	(139,623)	416,727
Long-term liabilities:						
Notes payable	437,315	1,705,018	8,903,483	11,045,816	-	11,045,816
Total long-term liabilities	437,315	1,705,018	8,903,483	11,045,816	-	11,045,816
Total liabilities	794,125	1,705,018	9,103,023	11,602,166	(139,623)	11,462,543
Net assets:						
Unrestricted:						
Available for current operations	4,950,873	-	157,672	5,108,545	-	5,108,545
Board designated	-	-	-	-	-	-
Net investment in property & equipment and project development	1,146,113	(23,414)	661,075	1,783,774	(1,681,604)	102,170
Total unrestricted net assets	6,096,986	(23,414)	818,747	6,892,319	(1,681,604)	5,210,715
Temporarily restricted	94,052	-	-	94,052	-	94,052
Total net assets	6,191,038	(23,414)	818,747	6,986,371	(1,681,604)	5,304,767
TOTAL LIABILITIES AND NET ASSETS	\$ 6,985,163	\$ 1,681,604	\$ 9,921,770	\$ 18,588,537	\$ (1,821,227)	\$ 16,767,310

The accompanying notes are an integral part of these financial statements

Oregon Coast Community Action

Consolidating Statement of Activities

Year Ended June 30, 2013

	Oregon Coast Community Action	Campus I LLC	Campus II LLC	Subtotal	Eliminations	Consolidated 2013
Revenue:						
Grants & contracts	\$ 8,035,680	\$ -	\$ -	\$ 8,035,680	\$ -	\$ 8,035,680
Commodities received	240,245	-	-	240,245	-	240,245
Contributions	305,401	-	-	305,401	-	305,401
Program income	225,268	-	-	225,268	-	225,268
Rental income	119,484	-	266,089	385,573	(266,089)	119,484
Interest & other income	121,931	-	-	121,931	-	121,931
In-kind contributions	-	-	-	-	-	-
Total revenue	9,048,009	-	266,089	9,314,098	(266,089)	9,048,009
Program expenses:						
Youth services	5,236,349	-	-	5,236,349	(146,349)	5,090,000
Energy services	1,897,438	-	-	1,897,438	(22,351)	1,875,087
Housing and emergency services	1,690,518	-	-	1,690,518	(73,441)	1,617,077
Campus	-	17,163	468,252	485,415	-	485,415
Total program expenses	8,824,305	17,163	468,252	9,309,720	(242,141)	9,067,579
Management and general	179,523	-	-	179,523	(23,948)	155,575
Fund-raising	5,427	-	-	5,427	-	5,427
Total expenses	9,009,255	17,163	468,252	9,494,670	(266,089)	9,228,581
Change in net assets from operations	38,754	(17,163)	(202,163)	(180,572)	-	(180,572)
Minority interest in subsidiary earnings	-	-	-	-	100	100
Total change in net assets	38,754	(17,163)	(202,163)	(180,572)	100	(180,472)
Distributed capital	-	-	(17,062)	(17,062)	17,062	-
Net assets - Beginning of the year	6,152,284	(6,251)	1,037,972	7,184,005	(1,698,766)	5,485,239
Net assets - End of the year	\$ 6,191,038	\$ (23,414)	\$ 818,747	\$ 6,986,371	\$ (1,681,604)	\$ 5,304,767

The accompanying notes are an integral part of these financial statements

Oregon Coast Community Action

Consolidating Statement of Functional Expenses
Year Ended June 30, 2013

	Youth Services	Energy Services	Housing & Emergency Services	Campus	Total Program Services	Administratio n	Indirect Cost Pool	Fund Raising	Elimination s	Total
EXPENSES										
Personnel	\$ 3,925,747	\$ 366,752	\$ 504,421	\$ -	\$ 4,796,920	\$ 10,053	\$ 410,922	\$ 1,729	\$ -	\$ 5,219,624
Consultants/contract services	43,200	250,176	56,841	37,500	387,717	(14,831)	100,920	795	-	474,602
Travel	72,471	7,687	39,192	-	119,351	2,305	1,004	11	-	122,671
Space costs and rentals	291,520	43,908	164,155	60,239	559,822	-	30,328	-	(266,089)	324,061
Consumable supplies	137,962	51,189	25,342	-	214,493	680	23,244	1,242	-	239,659
Direct client assistance	10,539	981,109	381,085	-	1,372,733	-	-	-	-	1,372,733
Client rent deposits	-	-	18,766	-	18,766	-	-	-	-	18,766
Food	184,348	-	82,920	-	267,268	418	332	-	-	268,018
Commodities distributed	-	-	240,245	-	240,245	-	-	-	-	240,245
Insurance	39,568	3,060	22,800	-	65,427	-	31,016	-	-	96,443
Training	75,242	27,076	10,185	-	112,503	-	20,261	-	-	132,764
Project costs	2,045	115	76	-	2,237	-	123	-	-	2,359
Depreciation	-	-	-	182,968	182,968	129,391	-	-	-	312,359
Interest expense	-	-	20,211	202,520	222,731	-	-	-	-	222,731
Other Expenses	75,759	31,188	13,945	2,188	123,080	13,913	43,303	1,249	-	181,546
Subtotal Expenses	4,858,401	1,762,260	1,580,185	485,415	8,686,261	141,930	661,453	5,026	(266,089)	9,228,581
Indirect Allocation	377,948	135,177	110,333	-	623,458	2,370	(626,230)	401	-	-
Unallocated - cover with	-	-	-	-	-	35,223	(35,223)	-	-	-
Total Indirect Costs	377,948	135,177	110,333	-	623,458	37,593	(661,453)	401	-	-
Total Expenses After Allocation	5,236,349	1,897,437	1,690,518	485,415	9,309,718	179,523	-	5,427	(266,089)	9,228,581
Additional Adjustments:										
Capital equipment adjustment	-	-	-	-	-	-	-	-	-	-
Adjusted Total Expenses	\$ 5,236,349	\$ 1,897,437	\$ 1,690,518	\$ 485,415	\$ 9,309,718	\$ 179,523	\$ -	\$ 5,427	\$ (266,089)	\$ 9,228,581

The accompanying notes are an integral part of these financial statements.

**OREGON COAST COMMUNITY ACTION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

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 is 90% owned by ORCCA with a 10% interest owned by Carroll ORCCA, LLC.

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 is 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.

**OREGON COAST COMMUNITY ACTION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

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

Net assets and all balances and transactions are presented based on the existence or absence of donor-imposed restrictions. Accordingly, the net assets of the Organization and changes therein are classified and reported as follows:

Unrestricted net assets - Net assets not subject to donor-imposed stipulations.

Temporarily restricted net assets – Net assets subject to donor-imposed stipulations that will be met either by actions of the Organization and/or the passage of time.

Permanently restricted net assets - Net assets subject to donor-imposed stipulations that they be maintained permanently by the Organization.

Expenses are reported as decreases in unrestricted net assets. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in unrestricted net assets unless their use is restricted by explicit donor stipulation or by law. Expirations of temporary restrictions on net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as net assets released from restrictions.

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 the donor makes a promise to give to the Organization that is, in substance, unconditional. Contributions received are recorded as unrestricted, temporarily restricted, or permanently restricted support, depending on the existence and nature of any donor restrictions. When a restriction expires, temporarily restricted net assets are reclassified as unrestricted net assets and reported in the statement of activities as net assets released from

**OREGON COAST COMMUNITY ACTION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

restrictions. If the restriction is satisfied in the period of contribution, the contribution is recorded as unrestricted revenue.

Conditional promises to give are recognized only when the conditions on which they depend are substantially met and the promises become 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 unrestricted net asset class. Assets donated with explicit restrictions regarding their use and contributions of cash that must be used to acquire capital assets are reported as restricted support. 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 temporarily restricted net assets to unrestricted net assets 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, 2013, no such contributed services were recorded.

**OREGON COAST COMMUNITY ACTION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

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, 2013, the Organization recorded the value of food commodities received from the U.S. Department of Agriculture amounting to \$240,245. All food received was distributed in the Organization's program activities.

Advertising and Marketing Expenses

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

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 is required to make a monthly mandatory distribution of 1/12 of the annual priority return. During the year ending June 30, 2013, \$17,062 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 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.

**OREGON COAST COMMUNITY ACTION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

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.

Revenue Recognition

Grants and contributions are considered available for the unrestricted general operations of the Organization unless specifically restricted by the donor. Grants and other contributions that are received with donor stipulations that limit their use for specific purposes or future use are reported as increases in temporarily or permanently restricted net assets, depending on the nature of the restrictions. When a temporary restriction expires, temporarily restricted net assets are reclassified to unrestricted net assets and reported in the statement of activities as net assets released from restrictions. Restricted contributions, including contributions of long-lived property, whose restrictions are met in the same reporting period are reported as unrestricted support.

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, 2013.

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.

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 2009, 2010, and 2011 remain subject to examination by the Internal Revenue Service.

**OREGON COAST COMMUNITY ACTION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

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 with the exception of a repurchase agreement at Umpqua Bank in connection with the ORCCA's sweep account. The repurchase agreement balance of \$505,802 as of June 30, 2013 is collateralized by a security interest in the Bank's investment in the Federal Home Loan Bank.

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.

Functional Allocation of Expenses

The costs of providing programs and other activities have been summarized on a functional basis in the statement of functional expenses. Accordingly, certain costs have been allocated among the programs and supporting services benefited in accordance with ORCCA's cost allocation plan. Indirect costs are allocated to programs by applying the Indirect Cost Rate approved by the U.S. Department of Health and Human Services.

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 mature of these instruments.

Summarized Financial Information for 2012

The accompanying financial information as of and for the year ended June 30, 2012 is presented for comparative purposes only and is not intended to represent a complete financial statement presentation. Certain 2012 accounts have been reclassified to conform with the 2013 financial statement presentation.

Correction and Restatement

Several transactions related to the Food Distribution Center construction activity were reported incorrectly in the fiscal year ending June 30, 2011. Consequently, opening and ending unrestricted net assets were understated and opening and ending accounts payable and accrued expenses were overstated by \$300,000 in the June 30, 2012 financial statements. This error was discovered in the year ending June 30, 2013. The comparative information for the year ending June 30, 2012 has been restated to correct for these two items.

Other Significant Accounting Policies

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

**OREGON COAST COMMUNITY ACTION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

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. According to the 2000 U.S. Census, ORCCA's territory has a combined population of 88,294. The percentage of people living in poverty in this service area is high, with a rate of 17.8% in Coos County, 14.8% in Curry County, and 16% in Douglas County.

During the year ended June 30, 2013, 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 436 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 both Coos and Curry 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, Oregon, offers family enrichment programs for children and youth under the names of Great Beginnings, Great Times, Great Opportunities and Great Gardens. The program mission is to provide 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-school care, two pre-kindergarten readiness programs, daycare for children on non-school days, and a full-time summer program. Reduced rates are available on a sliding scale to low-income families.

**OREGON COAST COMMUNITY ACTION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

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 2,635 households. Additionally, weatherization provided services for 38 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 affordable housing opportunities, stabilization services to help people stay in housing, and support for homeless programs. Services include, but are not limited to, affordable housing units located in Coos Bay, listings of available rentals, housing counseling, and emergency rental assistance. Other Emergency Assistance includes medical support through Mednet, the Dental Van, health and federal benefits assistance, blanket distribution, voice mail service, and more.

Food Services include the following:

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 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 30 local member agencies providing food for children, families, and individuals in Coos and Curry Counties.

**OREGON COAST COMMUNITY ACTION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

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 Share Bear 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. It is expected that this infrastructure will enable South Coast Food Share to increase its capacity to three million pounds of food per year, and to allow for placement of food in preparation for a natural disaster or other general emergency.

**OREGON COAST COMMUNITY ACTION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 5 – GRANTS AND ACCOUNTS RECEIVABLE

Grants and accounts receivable amounting to \$338,803 as of June 30, 2013, consist primarily of government contracts receivable and are all expected to be collected within one year. Based on its collection experience and its evaluation of economic conditions and credit risk quality, management estimates that no allowance for uncollectible grants and accounts receivables is necessary. Management considers all receivables outstanding over 90 days as past due. No receivable balances were past due at June 30, 2013. No interest is charged on past due receivables.

NOTE 6 – LOAN RECEIVABLE & CAMPUS FINANCING

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 owns 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 understand them to qualify as investments under the New Markets Tax Credit Program.

**OREGON COAST COMMUNITY ACTION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 7 – PROPERTY & EQUIPMENT & ACCUMULATED DEPRECIATION

A summary of property and equipment and accumulated depreciation as of June 30, 2013 is as follows:

	Life (Years)	Method	Cost	Accumulated Depreciation	Book Value
ORCCA:		Straight Line			
Buildings	10-40	Straight Line	\$ 1,955,961	\$ (1,041,326)	\$ 914,635
Equipment	5-20	Straight Line	489,743	(92,564)	397,179
Vehicles	3-7	Straight Line	503,344	(446,135)	57,209
Land & Improvements	N/A	N/A	226,767	-	226,767
ORCCA Total:			3,175,815	(1,580,025)	1,595,790
Campus II:					
Buildings	40	Straight Line	7,932,133	(148,728)	7,783,405
Site Improvements	40	Straight Line	285,888	(28,880)	257,008
Equipment	10	Straight Line	385,061	(5,360)	379,701
Land Improvements	N/A	N/A	1,189,754	-	1,189,754
Campus II Total:			9,792,836	(182,968)	9,609,868
Consolidated Totals:			<u>\$ 12,968,651</u>	<u>\$ (1,762,993)</u>	<u>\$ 11,205,658</u>

NOTE 8 – LONG-TERM DEBT

Long-term debt as of June 30, 2013 is as follows:

ORCCA

Note payable to Sterling Bank, through October 2035, payable in monthly installments of \$2,647 including interest at 4.377% per annum, collateralized by real property (the Park West Apartment building) with a carrying value of \$471,465 as of June 30, 2012. \$ 460,714

Campus I

Note payable to CFG IV, LLC dated December 28, 2011, in the original amount of \$1,705,018. Monthly interest payments only at 1.0007% for the first seven years 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. 1,705,018

**OREGON COAST COMMUNITY ACTION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

Campus II

Note payable A to Enterprise Cascadia Coast VIII, LLC

dated 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

3,237,738

secured by property, equipment, and leases.

Note payable B to Enterprise Cascadia Coast VIII, LLC

dated December 28, 2011, in the original amount of \$1,340,617.

Monthly interest payments only of \$1,262 at 4.25% for the first seven years of the loan. Thereafter, monthly interest and principal payments are due, including prior accrued interest. Loan balance includes accrued unpaid interest of \$61,457. Loan matures on December 1, 2041.

The loan is secured by property, equipment, and leases.

1,402,074

Note payable C to CFG IV, LLC dated December 28, 2011,

in the original amount of \$4,308,982. Monthly interest payments only at 1.001% for the first seven years of the loan. Thereafter monthly interest and principle payments are due. The loan matures on December 1, 2041.

The loan is secured by property, equipment, and leases.

4,308,982

Less current portion of long-term debt

(57,672)

\$11,045,816

Maturities on long-term debt are as follows:

<u>Year Ending June 30,</u>	<u>ORCCA</u>	<u>Campus I</u>	<u>Campus II</u>	<u>Total</u>
2013	12,361	-	45,311	57,672
2014	12,912	-	47,275	60,187
2015	13,488	-	49,325	62,813
2016	14,090	-	51,463	65,553
2017	14,718	-	53,693	68,411
Thereafter	382,107	1,705,018	8,701,727	10,788,852
Total	449,676	1,705,018	8,948,794	11,103,488

**OREGON COAST COMMUNITY ACTION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 9 - RESTRICTIONS AND LIMITATIONS ON NET ASSET BALANCES

Temporarily restricted net assets consist of contributions, grants, and other unexpended revenues and gains available for the following purposes as of June 30, 2013:

Youth Services	\$ 22,446
Energy Services	33,568
Housing and Emergency Services	38,038
	<u>\$ 94,052</u>

NOTE 10 - EXPENSES

The costs of providing the various programs and other activities of ORCCA have been summarized on a functional basis in the statement of activities. Accordingly, certain costs have been allocated among the programs and supporting services benefited. Expenses by natural classification are presented in the statement of functional expenses.

NOTE 11 - OPERATING LEASES

The Organization occupies various leased premises for administration and program activities under agreements classified as operating leases.

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>Total</u>
2014	12	-	73,500	73,512
2015	12	-	73,500	73,512
2016	-	-	78,219	78,219
2017	-	-	82,768	82,768
2018	-	-	85,206	85,206
Total	24	-	393,193	393,217

Total rent expense amounted to approximately \$58,880 for the year ended June 30, 2013.

Campus II and ORCCA entered into a master lease arrangement. 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 is 30 years. The sublease requires ORCCA to pay, in addition to required rent, all costs of upkeep, repair, utilities, and property tax. A total of \$266,089 was paid under this sublease during the year ended June 30, 2013. Rent revenue and expense under this arrangement has been eliminated in the consolidated financial statements.

**OREGON COAST COMMUNITY ACTION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

The terms of the sublease require monthly installments over the life of the agreement. As part of the sublease, Campus II agreed to provide a rent subsidy to ORCCA. Campus II has sole discretion to modify, reduce, or discontinue the subsidy in the event the Company reasonably determines that such rent subsidy would have a materially adverse financial impact on the Campus II's current or future financial obligations, duties, and liabilities. Future minimum sublease payments to be received under currently executed agreements for the next five fiscal years are as follows:

June 30	Base Rent	Subsidy	Net Rent
2014	745,782	373,205	372,577
2015	768,155	389,717	378,438
2016	791,200	406,904	384,296
2017	814,936	430,758	384,178
2018	839,384	455,330	384,054
Total	3,959,457	2,055,914	1,903,543

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 \$162,067 for the year ended June 30, 2013.

NOTE 13 - CONCENTRATION OF REVENUES

For the year ended June 30, 2013, approximately 47.3% of ORCCA's total support and revenues was received from the U.S. Department of Health and Human Services.

For the year ended June 30, 2013, approximately 50.1% of ORCCA's total support and revenues was received for the Head Start Program, of which approximately 58.1% was received from the U.S. Department of Health and Human Services and approximately 41.9% 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 - CONTINGENCIES

ORCCA participates in Federal and State of Oregon programs which are subject to compliance requirements which, if not met, could result in the disallowance of costs.

**OREGON COAST COMMUNITY ACTION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2013**

NOTE 15- SUBSEQUENT EVENTS

The Organization did not have any subsequent events through September 30, 2013, 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, 2013.

Oregon Coast Community Action
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis
Youth Services
Year Ended June 30, 2013

	Youth Services Total	Foundation Contributions CASA	Coos Curry Bar Association - CASA	Coos Commission on Child & Family - CASA	Oregon Volunteers CASA	Pioneer United Methodist Church - CASA
REVENUE						
Grants & Contracts	\$4,926,344	\$ -	\$ -	\$ -	\$ 24,788	\$ -
Contributions	157,869	19,900	1,742	1,508	-	-
Program Income	102,331	-	-	-	-	-
Interest & Other Income	5,143	-	-	969	-	-
Total REVENUE	5,191,688	19,900	1,742	2,477	24,788	-
EXPENSES						
Personnel	3,925,747	21,109	-	443	22,438	285
Consultants/contract services	43,200	-	-	-	-	-
Travel	72,471	287	337	-	340	-
Space costs and rentals	291,520	-	-	-	-	-
Consumable supplies	137,962	-	1	-	-	-
Direct client assistance	10,539	-	-	-	-	-
Client Rent Deposits	-	-	-	-	-	-
Food	184,348	-	-	-	-	-
Commodities Distributed	-	-	-	-	-	-
Insurance	39,568	-	-	-	-	-
Training	75,242	-	-	231	244	-
Project costs	2,045	-	-	-	-	-
Interest Expense	-	-	-	-	-	-
Other Expenses	453,706	146	376	52	1,773	22
Total EXPENSES	5,236,349	21,542	714	726	24,796	307
Change in Net Assets	(44,661)	(1,642)	1,027	1,751	(8)	(307)
Net Assets - Beginning of Year	45,020	-	1,289	-	-	862
NET ASSETS - End of Year	\$ 359	\$ (1,642)	\$ 2,316	\$ 1,751	\$ (8)	\$ 555

Fund # 0062 0068 0070 0086 0087

Oregon Coast Community Action
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis
Youth Services
Year Ended June 30, 2013

Wheeler Foundation - GA	Jobs Plus - Head Start	Umpqua Training & Employment - GA	DHS Child Care	DHS Child Care - EHS	Douglas County - GA	USDA - Great Afternoons	Childrens Trust Fund - GA	Oregon Community Foundation - Whipple
\$ -	\$ 704	\$ -	\$ 50,682	\$ 8,540	\$ 1,000	\$ 22,325	\$ -	\$ -
2,000	-	-	-	-	-	-	10,000	40,000
-	-	7,715	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
2,000	704	7,715	50,682	8,540	1,000	22,325	10,000	40,000
1,857	1,076	6,964	45,193	8,087	-	4,077	9,285	37,163
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	410	-	47
-	-	-	2,820	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	17,407	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
143	2	404	2,670	453	-	431	715	2,865
2,000	1,078	7,367	50,682	8,540	-	22,325	10,000	40,075
-	(374)	348	-	-	1,000	-	-	(75)
-	-	(742)	3,174	(2,137)	-	-	-	75
\$ -	\$ (374)	\$ (394)	\$ 3,174	\$ (2,137)	\$ 1,000	\$ -	\$ -	\$ -

0108 0140 0142 0180 0181 0500 0504 0505 0508

Oregon Coast Community Action
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis
Youth Services
Year Ended June 30, 2013

Reedsport Great Afternoons	C. Giles Hunt	Great Beginnings	Reedsport School District	Great Gardens	Great Afternoons UCAN Head Start	Oregon Community Foundation - Crane Creek	Douglas Comm Foundation - OCF	CACFP Wellness Grant
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 68,902	\$ -	\$ -	\$ 2,094
5,554	10,000	-	-	3,787	-	10,000	-	-
56,381	-	38,026	-	210	-	-	-	-
2,204	-	-	-	-	-	-	-	-
64,139	10,000	38,026	-	3,997	68,902	10,000	-	2,094
62,656	6,707	36,650	-	-	58,159	9,285	-	2,401
86	-	-	-	-	-	-	-	-
220	-	-	-	-	41	-	-	-
-	800	800	-	14	-	-	-	-
1,888	980	677	-	607	686	-	-	2,185
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	22
-	-	-	-	-	-	-	-	-
1,876	-	-	-	-	-	-	-	-
(559)	798	-	-	25	343	-	-	-
146	-	146	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
6,491	715	2,572	-	50	4,971	715	-	355
72,804	10,000	40,845	-	696	64,200	10,000	-	4,962
(8,665)	-	(2,819)	-	3,301	4,702	-	-	(2,868)
(9,283)	-	2,819	(5,353)	787	(4,702)	-	(741)	3,288
\$ (17,948)	\$ -	\$ -	\$ (5,353)	\$ 4,088	\$ -	\$ -	\$ (741)	\$ 420

0510 0512 0514 0515 0519 0525 0526 0528 0529

Oregon Coast Community Action
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis
Youth Services
Year Ended June 30, 2013

OFC - Gene Beach Fund	DHS Family - CASA	City of Coos Bay - CASA	Cow Creek - CASA	Cow Creek - GA	Head Start USDA	Other Head Start Funds	Bay Area Hospital - CASA	Federal Head Start
\$ 12,000	\$ 22,655	\$ 900	\$ 7,500	\$ -	\$ 174,687	\$ -	\$ 5,000	\$1,950,063
-	-	-	-	-	-	2,479	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	203	-	5
12,000	22,655	900	7,500	-	174,687	2,681	5,000	1,950,068
6,849	7,169	-	7,568	4,524	-	-	3,040	1,505,236
-	96	-	-	-	-	-	-	18,668
-	431	-	-	-	-	-	-	31,650
-	-	-	-	-	-	-	-	129,417
-	39	-	-	-	10,031	1,154	-	44,831
-	-	-	-	-	-	499	-	3,439
-	-	-	-	-	-	-	-	-
-	-	-	-	-	163,950	-	-	928
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	16,143
-	75	-	-	-	-	-	-	15,176
-	-	-	-	-	-	-	-	533
-	-	-	-	-	-	-	-	-
527	940	-	5	476	706	658	234	184,047
7,377	8,749	-	7,573	5,000	174,687	2,311	3,274	1,950,068
4,623	13,906	900	(73)	(5,000)	-	370	1,726	-
-	-	-	73	5,000	0	10,550	3,142	(65)
\$ 4,623	\$ 13,906	\$ 900	\$ -	\$ -	\$ -	\$ 10,920	\$ 4,868	\$ (65)

0535 0758 0771 0816 0817 0840 0870 0873 0880

Oregon Coast Community Action
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis
Youth Services
Year Ended June 30, 2013

Federal Early Head Start	State Early Head Start	State Head Start	Meyer Memorial - GA	Ford Family - GA	DCECPC - Douglas County Early Childhood	Oregon Community Foundation Boomers & Babies	Action Adventure Donations
\$ 668,311	\$ 47,136	\$1,856,658	\$ -	\$ -	\$ 2,400	\$ -	\$ -
-	-	-	40,000	-	-	-	-
-	-	-	-	-	-	-	-
-	-	55	-	-	-	-	-
668,311	47,136	1,856,712	40,000	-	2,400	-	-
511,138	43,907	1,416,198	35,749	42,849	1,897	-	-
7,961	-	16,389	-	-	-	-	-
5,346	-	31,867	-	184	-	-	-
34,972	-	120,896	-	-	-	-	-
20,999	-	49,998	1,391	798	6	-	-
280	-	3,501	-	-	-	-	-
-	-	-	-	-	-	-	-
524	-	1,015	-	-	-	-	-
-	-	-	-	-	-	-	-
6,084	-	15,399	-	-	-	-	-
14,931	-	43,683	-	150	-	-	-
277	-	943	-	-	-	-	-
-	-	-	-	-	-	-	-
65,799	3,229	156,823	2,860	3,460	497	-	237
668,311	47,136	1,856,712	40,000	47,441	2,400	-	237
-	-	-	-	(47,441)	-	-	(237)
-	-	33	-	32,379	-	4,084	(490)
\$ -	\$ -	\$ 33	\$ -	\$ (15,062)	\$ -	\$ 4,084	\$ (726)

0883 0886 0890 0940 0951 2500 0742 0743

Oregon Coast Community Action
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis
Youth Services
Year Ended June 30, 2013

Scott Co Play / Gardens	Health In Action	CASA Unrestricted Donations	Subtotal Unrestricted
\$ -	\$ -	\$ -	\$ -
-	-	10,900	10,900
-	-	-	-
-	-	1,708	1,708
<u>-</u>	<u>-</u>	<u>12,608</u>	<u>12,608</u>
-	-	5,791	5,791
-	-	-	-
-	-	1,769	1,769
-	-	4,622	4,622
633	-	600	600
-	-	-	-
-	-	-	-
-	-	502	502
-	-	-	-
-	-	66	66
-	-	144	144
-	-	-	-
-	-	-	-
49	-	7,239	7,239
<u>682</u>	<u>-</u>	<u>20,733</u>	<u>20,733</u>
(682)	-	(8,125)	(8,125)
500	2,100	(1,624)	(1,624)
<u>\$ (182)</u>	<u>\$ 2,100</u>	<u>\$ (9,749)</u>	<u>\$ (9,749)</u>

0809

0874

0072

Oregon Coast Community Action
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis
Energy Services
Year Ended June 30, 2013

	Energy Services Total	LIEAP Direct Payments	LIEAP Client Education	LIEAP Client Education	City of Bandon - Energy	LIEAP Administration
REVENUE						
Grants & Contracts	\$1,897,850	\$ 112,707	\$ 31,041	\$ 26,693	\$ 105	\$ 96,721
Contributions	5,242	-	-	-	550	-
Program Income	1,529	-	-	-	600	-
Interest & Other Income	5,769	-	-	-	-	-
Total REVENUE	1,910,390	112,707	31,041	26,693	1,255	96,721
EXPENSES						
Personnel	366,752	-	28,105	18,188	-	13,370
Consultants/contract services	250,176	-	-	-	-	-
Travel	7,687	-	272	-	-	-
Space costs and rentals	43,908	-	997	358	-	-
Consumable supplies	51,189	-	-	7,809	-	-
Direct client assistance	981,109	112,707	-	-	-	-
Client rent deposits	-	-	-	-	-	-
Food	-	-	-	-	-	-
Commodities distributed	-	-	-	-	-	-
Insurance	3,060	-	-	-	-	-
Training	27,076	-	1,189	80	-	953
Project costs	115	-	-	-	-	-
Other Expenses	166,365	-	479	258	539	82,398
Total EXPENSES	1,897,438	112,707	31,041	26,693	539	96,721
Change in Net Assets	12,953	-	(0)	-	717	-
Net Assets - Beginning of Year	18,974	-	-	-	427	-
NET ASSETS - End of Year	\$ 31,926	\$ -	\$ -	\$ -	\$ 1,144	\$ -
Fund #		0210	0241	0242	0245	0250

Oregon Coast Community Action
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis
Energy Services
Year Ended June 30, 2013

LIEAP Administration	LIEAP Program Delivery	LIEAP Program Delivery	Coos Curty Electrip Co- op - Energy	Energy - Unrestricted Funds	LIEAP WX EE	LIEAP WX EE
\$ 20,973	\$ 159,138	\$ 39,378	\$ -	\$ -	\$ 97	\$ 7,892
-	-	-	-	-	-	-
-	29	-	800	-	-	-
-	-	-	-	448	-	-
20,973	159,167	39,378	800	448	97	7,892
3,602	119,000	20,412	-	-	-	(97)
-	280	160	-	-	-	-
-	917	557	-	-	-	-
-	18,063	2,233	-	-	-	-
-	8,044	8,858	-	254	97	7,892
1,086	982	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	6,057	758	-	-	-	97
-	-	49	-	-	-	-
16,285	5,824	6,351	-	75	-	-
20,973	159,167	39,378	-	329	97	7,892
-	-	-	800	119	0	-
-	-	-	364	112	-	-
\$ -	\$ -	\$ -	\$ 1,164	\$ 231	\$ -	\$ -
0350	0351	0352	0354	0355	0361	0362

Oregon Coast Community Action
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis
Energy Services
Year Ended June 30, 2013

Oregon Heat / PPL	LIEAP Direct Assistance	LIEAP Leverage	Echo Energy Education	FG - Energy	OEA State - Energy	OEA State - Energy	DOE Wx
\$ 1,727	\$ 788,707	\$ 324	\$ 33,292	\$ 1,200	\$ 24,484	\$ 129,131	\$ 37,759
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,727	788,707	324	33,292	1,200	24,484	129,131	37,759
(64)	-	-	29,642	-	11,276	34,234	10,816
231	-	-	-	-	19	66	25,054
448	-	-	-	-	6	1	-
484	-	-	-	-	150	7,729	-
1,572	-	144	1,270	1,114	127	3,507	-
253	788,707	180	-	-	5,337	71,819	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	1,379	141
-	-	-	-	-	28	-	-
501	-	-	2,380	86	7,287	9,427	1,748
3,425	788,707	324	33,292	1,200	24,229	128,162	37,759
(1,698)	-	0	(0)	(0)	256	970	-
3,525	-	-	-	-	-	-	-
\$ 1,827	\$ -	\$ -	\$ -	\$ -	\$ 256	\$ 970	\$ -
0400	0410	0450	0565	0573	0761	0762	0310

Oregon Coast Community Action
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis
Energy Services
Year Ended June 30, 2013

DOE T/TA	LIEAP WX	SHOW	NW Natural Low Income WX	BPA - OHCS	BPA - WX	BPA T/ TA
\$ 2,959	\$ 102,086	\$ 1,292	\$ 57	\$ 25,854	\$ 39,040	\$ 8,400
-	-	-	4,692	-	-	-
-	-	-	-	-	-	-
-	-	869	-	-	-	-
2,959	102,086	2,161	4,750	25,854	39,040	8,400
1,003	26,362	(99)	-	3,540	16,490	4,130
-	56,701	-	4,266	19,845	10	-
-	(271)	869	-	-	2,763	368
-	4,879	-	-	-	4,335	-
-	5,621	-	-	19	3,275	-
-	37	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	2,860	-	-	-	-	-
1,956	(230)	-	-	-	526	3,905
-	-	-	-	-	38	-
-	7,889	59	483	2,449	4,926	-
2,959	103,849	830	4,750	25,854	32,363	8,403
-	(1,763)	1,331	-	-	6,677	(3)
1,763	-	12,783	-	-	-	-
\$ 1,763	\$ (1,763)	\$ 14,113	\$ -	\$ -	\$ 6,677	\$ (3)
0320	0361	0420	0425	0520	0531	0532

Oregon Coast Community Action
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis
Energy Services
Year Ended June 30, 2013

BPA T/ TA	WX Client Payments	LIEAP - WX	Echo WX PC	LIEAP WX T/TA	Duke El Paso WX	ECHO WX PC T/TA	BPA - NA
\$ 3,846	\$ -	\$ 43,306	\$ 111,917	\$ 640	\$ 13,980	\$ 2,725	\$ 25,455
-	-	-	-	-	-	-	-
-	100	-	-	-	-	-	-
-	4,451	-	-	-	-	-	-
3,846	4,551	43,306	111,917	640	13,980	2,725	25,455
2,120	-	15,925	2,200	-	-	158	4,574
-	100	13,215	101,484	-	13,001	-	15,745
-	-	1,656	-	100	-	-	-
-	-	2,699	-	-	-	-	1,980
-	295	1,215	-	-	-	-	77
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	200	-	-	-	-	-
1,226	-	2,876	36	540	-	2,567	-
-	-	-	-	-	-	-	-
500	-	5,521	8,196	-	979	-	1,723
3,846	395	43,306	111,917	640	13,980	2,725	24,099
-	4,156	-	-	-	-	-	1,356
-	-	-	-	-	-	-	-
\$ -	\$ 4,156	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,356
0550	0555	0560	0561	0562	0567	0569	0581

Oregon Coast Community Action
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis
Energy Services
Year Ended June 30, 2013

**LIEAP WX
T/TA**

\$ 4,922
-
-
-

4,922

1,866

-
-
-
-
-
-
-
-
-

3,020

-
-

4,886

36

-

\$ 36

0582

36

Oregon Coast Community Action
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis
Housing and Emergency Services
Year Ended June 30, 2013

	Housing and Emergency Services Total	Cools - Continuum of Care - Housing	West Family Foundation Snack Pack	Coquille Tribal Community Fund - Housing	Coquille Tribal Community Fund - SCFS	Coquille Tribal Community Fund - Snack Pack
REVENUE						
Grants & Contracts	\$ 947,576	\$ 179,922	\$ -	\$ -	\$ -	\$ -
Commodities	240,245	-	-	-	-	-
Contributions	125,259	-	5,000	-	-	6,000
Program Income	120,985	-	-	-	-	-
Interest & Other Income	10,349	-	-	-	-	-
Rental Income	119,484	-	-	-	-	-
Total REVENUE	1,563,898	179,922	5,000	-	-	6,000
EXPENSES						
Personnel	504,421	57,174	-	-	-	-
Consultants/contract services	56,841	13,374	-	-	-	-
Travel	39,192	-	-	-	-	-
Space costs and rentals	164,155	-	-	-	-	-
Consumable supplies	25,342	-	-	-	-	-
Direct client assistance	381,085	94,754	-	-	-	-
Client rent deposits	18,766	1,757	-	-	-	-
Food	82,920	-	-	-	-	-
Commodities distributed	240,245	-	-	-	-	-
Insurance	22,800	-	-	-	-	-
Training	10,185	-	-	-	-	-
Project costs	76	-	-	-	-	-
Interest expense	20,211	-	-	-	-	-
Other Expenses	124,278	12,864	-	-	-	-
Total EXPENSES	1,690,518	179,922	-	-	-	-
Change in Net Assets	(126,620)	-	5,000	-	-	6,000
Net Assets - Beginning of Year	453,177	-	-	(1,623)	(4)	(71)
NET ASSETS - End of Year	\$ 326,557	\$ -	\$ 5,000	\$ (1,623)	\$ (4)	\$ 5,929
Fund #		0044	0082	0110	0111	0113

Oregon Coast Community Action
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis
Housing and Emergency Services
Year Ended June 30, 2013

Cow Creek SCFS	Cow Creek Snack Pack	Plum Creek Snack Pack	Other Housing	COC Family Traditions	Jobs Plus Essential Services	HOME TBA	HTBA	Brookings Donations
\$ -	\$ -	\$ -	\$ -	\$ 63,068	\$ 10,043	\$ 69,579	\$ -	\$ -
-	-	-	-	-	-	-	-	-
5,000	-	-	-	-	-	-	-	1,461
-	-	-	11	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
5,000	-	-	11	63,068	10,043	69,579	-	1,461
-	483	-	-	12,555	10,664	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	1,146	-	-	-	-	-	-	-
-	-	-	-	49,464	-	59,407	-	1,197
-	-	-	-	-	-	5,318	-	-
-	3,073	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	362	-	-	4,633	821	4,854	-	92
-	5,064	-	-	66,652	11,485	69,579	-	1,289
5,000	(5,064)	-	11	(3,584)	(1,442)	-	-	172
-	5,048	5,000	-	3,584	-	-	89	1,720
\$ 5,000	\$ (16)	\$ 5,000	\$ 11	\$ -	\$ (1,442)	\$ -	\$ 89	\$ 1,892
0115	0118	0122	0125	0131	0148	0190	0191	0200

Oregon Coast Community Action
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis
Housing and Emergency Services
Year Ended June 30, 2013

EFSP	LIRHF	OFB Network Support Fund	OFB GFFP Development	USDA TEFAP- Commoditie s	Food - Other Fund (PA's Pay)	Umpqua Bank Contributions	Myrtle Point Food Pantry
\$ 33,921	\$ 15,163	\$ -	\$ 37,383	\$ -	\$ -	\$ -	\$ -
-	-	-	-	240,245	-	-	-
-	-	-	-	-	-	1,883	5,431
-	-	-	-	-	53,820	-	-
2	-	-	-	-	(1,359)	-	255
-	-	-	-	-	-	-	-
33,923	15,163	-	37,383	240,245	52,461	1,883	5,686
-	-	-	33,550	-	4,412	-	578
-	-	-	-	-	1,465	-	-
66	-	-	-	-	17,354	-	675
-	-	-	-	-	-	-	2,174
-	-	-	-	-	154	-	455
20,397	2,686	-	-	-	-	-	-
-	11,416	-	-	-	-	-	-
12,519	-	3,751	-	-	4,321	-	4,345
-	-	-	-	240,245	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
776	1,061	289	1,842	-	30,308	-	2,784
33,759	15,163	4,040	35,393	240,245	58,014	-	11,011
164	-	(4,040)	1,990	-	(5,553)	1,883	(5,325)
-	-	(1,176)	920	-	8,323	-	(9,489)
\$ 164	\$ -	\$ (5,215)	\$ 2,910	\$ -	\$ 2,770	\$ 1,883	\$ (14,814)
0271	0280	0449	0461	0463	0472	0474	0475

Oregon Coast Community Action
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis
Housing and Emergency Services
Year Ended June 30, 2013

Myrtle Point Food Share	Donated Food & Delivery (merged with Donations for fund bal)	SCFS Pantry	Snack Pack Program	DEQ Solid Waste Program	OFB TEFAP	Oregon Food Bank Discretionary	Oregon Community Foundation Connect Program
\$ -	\$ 850	\$ -	\$ -	\$ 1,564	\$ 3,344	\$ -	\$ -
-	-	-	-	-	-	-	-
-	23,373	-	38,918	-	-	-	-
-	65,333	-	-	-	-	-	-
-	11,250	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	100,806	-	38,918	1,564	3,344	-	-
-	76,568	-	23,302	-	3,344	-	-
-	25,902	340	-	-	-	-	-
-	14,207	1,464	0	-	-	-	-
-	85,116	-	-	-	-	-	-
-	8,132	-	1,966	-	-	-	-
-	72	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	102	2	36,100	-	-	-	-
-	-	-	-	-	-	-	-
-	9,083	-	-	-	-	-	-
-	2,080	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	4,939	-	257	-	-
-	221,261	1,805	66,308	-	3,601	-	-
-	(120,455)	(1,805)	(27,390)	1,564	(258)	-	-
279,000	30,876	6,304	15,366	2,640	(828)	16	4,745
\$ 279,000	\$ (89,579)	\$ 4,499	\$ (12,024)	\$ 4,203	\$ (1,086)	\$ 16	\$ 4,745
0119	0480	0481	0485	0488	0490	0491	0493

Oregon Coast Community Action
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis
Housing and Emergency Services
Year Ended June 30, 2013

Weyer- houser	Emergency Shelter Grant Program	Emergency Shelter Grant Program	Emergency Shelter Grant Program	Emergency Shelter Grant Program	Emergency Shelter Grant Program	State Housing Assistance Program	Housing Stabilizatio n Program	Emergency Housing Account
\$ -	\$ 23,023	\$ 858	\$ 9,697	\$ 10,804	\$ 48,218	\$ 46,484	\$ 16,649	\$ 84,874
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	23,023	858	9,697	10,804	48,218	46,484	16,649	84,874
-	4,965	-	-	-	8,775	30,206	558	5,882
-	550	-	-	5,296	-	83	-	363
-	-	-	-	-	-	121	-	429
-	116	-	-	5,179	-	5,345	-	19,351
-	-	-	-	150	-	1,085	-	11,457
-	16,756	858	9,697	-	33,244	-	14,121	21,155
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	13
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	561	-	1,309
-	-	-	-	-	-	2,710	-	1,464
-	-	-	-	-	-	23	-	53
-	-	-	-	-	-	-	-	-
-	636	-	-	178	1,795	6,350	1,971	10,141
-	23,023	858	9,697	10,804	43,814	46,484	16,649	71,617
-	-	(0)	-	-	4,404	(0)	-	13,257
(400)	-	-	-	-	-	-	-	1,874
\$ (400)	\$ -	\$ -	\$ -	\$ -	\$ 4,404	\$ -	\$ -	\$ 15,131
0498	0540	0541	0542	0543	0544	0700	0710	0730

Oregon Coast Community Action
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis
Housing and Emergency Services
Year Ended June 30, 2013

Cow Creek Home Now	Home Now	Azalea Ridge	Volunteer Program	SS Veterans Family	DHS Housing SPRF	Medical Services	Dental Van
\$ 5,000	\$ 4,000	\$ -	\$ -	\$ 98,645	\$ 25,895	\$ -	\$ -
-	-	-	-	-	-	-	-
-	-	2,500	1,548	-	-	7,125	6,931
-	-	-	-	-	-	-	1,800
-	-	-	-	-	-	-	-
-	-	-	7,108	-	-	-	-
5,000	4,000	2,500	8,656	98,645	25,895	7,125	8,731
-	-	-	(6)	59,450	10,346	-	-
2,997	1,087	-	-	-	-	-	-
-	10	-	206	3,090	30	30	-
-	-	-	-	3,014	-	-	-
-	-	-	152	166	-	-	-
-	1,133	-	16,629	27,870	1,745	4,000	5,900
-	-	-	-	-	-	-	-
-	-	-	-	-	-	60	-
-	-	-	-	-	-	-	-
-	-	-	-	976	-	-	-
-	-	-	-	4,038	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
231	151	-	1,479	41	933	310	454
3,228	2,381	-	18,459	98,645	13,054	4,400	6,354
1,772	1,619	2,500	(9,804)	-	12,841	2,725	2,377
-	-	-	(211)	-	-	2,725	12
\$ 1,772	\$ 1,619	\$ 2,500	\$ (10,014)	\$ -	\$ 12,841	\$ 5,450	\$ 2,389
0734	0735	0736	0740	0755	0759	0780	0781

Oregon Coast Community Action
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis
Housing and Emergency Services
Year Ended June 30, 2013

Park West	Ford Family SCFS	Community Service Block Grant
\$ -	\$ -	\$ 158,593
-	-	-
90	20,000	-
20	-	-
201	-	-
112,376	-	-
112,687	20,000	158,593
33,205	-	128,411
149	-	5,235
1,096	-	414
42,638	-	1,221
167	-	312
-	-	-
-	-	275
-	18,634	-
-	-	-
10,871	-	-
124	-	(231)
-	-	-
20,211	-	-
10,770	-	22,956
119,231	18,634	158,593
(6,544)	1,366	-
98,738	-	-
\$ 92,193	\$ 1,366	\$ -
0792	0950	0020

Oregon Coast Community Action
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis
Administration
Year Ended June 30, 2013

	Total Administration	Board / Corporate Funds	ORCCA Donations (Unrestricted)	Jobs Plus Admin	Cast the Net
REVENUE					
Grants & Contracts	\$ 263,908	\$ -	\$ -	\$ 8,328	\$ -
Contributions	17,016	48	16,969	-	-
Program Income	423	-	-	-	-
Interest & Other Income	98,427	41	7,109	-	-
Total REVENUE	379,775	88	24,077	8,328	-
EXPENSES					
Personnel	420,975	7,994	2,507	7,687	-
Consultants/contract services	86,089	2,072	-	-	-
Travel	3,309	-	-	-	-
Space costs and rentals	30,328	-	-	-	-
Consumable supplies	23,924	37	641	-	-
Direct client assistance	-	-	-	-	-
Food	750	418	-	-	-
Insurance	31,016	-	-	-	-
Training	20,261	-	-	-	-
Project costs	123	-	-	-	-
Interest expense	-	-	-	-	-
Depreciation	129,391	-	-	-	-
Other Expense	59,589	2,509	1,521	592	-
Total EXPENSES	805,756	13,031	4,669	8,279	-
Indirect Costs Allocated to Programs	(626,230)	-	-	-	-
Unallocated - cover with Unrestricted	-	-	(35,223)	-	-
Change in Net Assets	200,249	(12,943)	19,408	49	-
Net Assets - Beginning of Year	5,623,385	49,956	56,582	-	332
NET ASSETS - End of Year	\$ 5,823,634	\$ 37,013	\$ 75,990	\$ 49	\$ 332
Fund #		0030	0032	0147	0954

Oregon Coast Community Action
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis
Administration
Year Ended June 30, 2013

New Market Tax Credits	Fixed Asset Pool	Audit Adjustments	Miscellaneous	ORCCA Van	Copy Costs	Indirect
\$ 255,580	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-	-
-	-	-	423	-	-	-
82,584	-	-	586	2,077	6,031	-
338,164	-	-	1,010	2,077	6,031	-
-	-	(8,135)	-	-	-	410,922
-	(16,935)	-	-	-	32	100,920
-	-	-	-	2,305	-	1,004
-	-	-	-	-	-	30,328
-	-	-	2	-	-	23,244
-	-	-	-	-	-	-
-	-	-	-	-	-	332
-	-	-	-	-	-	31,016
-	-	-	-	-	-	20,261
-	-	-	-	-	-	123
-	-	-	-	-	-	-
-	129,391	-	-	-	-	-
4,048	-	-	1,017	176	6,423	43,303
4,048	112,456	(8,135)	1,019	2,481	6,455	661,453
-	-	-	-	-	-	(626,230)
-	-	-	-	-	-	35,223
334,116	(112,456)	8,135	(10)	(404)	(424)	(35,223)
4,175,794	316,567	1,025,209	(448)	(585)	(22)	-
\$4,509,910	\$ 204,111	\$ 1,033,344	\$ (458)	\$ (989)	\$ (446)	\$ (35,223)
0961	0991	0998	0290	0299	0031	0120

Oregon Coast Community Action
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis
Fund Raising
Year Ended June 30, 2013

	Total Fund Raising	Childrens Program Donations	Childrens Program Endowment Match	Octoberfish	Development
REVENUE					
Grants & Contracts	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions	15	-	-	15	-
Program Income	-	-	-	-	-
Interest & Other Income	2,243	-	-	2,243	-
Total REVENUE	2,258	-	-	2,258	-
EXPENSES					
Personnel	1,729	1,729	-	-	-
Consultants/contract services	795	-	-	-	795
Travel	11	-	-	-	11
Space costs and rentals	-	-	-	-	-
Consumable supplies	1,242	-	-	1,242	-
Direct client assistance	-	-	-	-	-
Food	-	-	-	-	-
Insurance	-	-	-	-	-
Training	-	-	-	-	-
Project costs	-	-	-	-	-
Interest expense	-	-	-	-	-
Other Expenses	1,650	144	-	96	1,410
Total EXPENSES	5,427	1,873	-	1,337	2,217
Change in Net Assets	(3,169)	(1,873)	-	921	(2,217)
Net Assets - Beginning of Year	11,731	7,480	411	3,840	-
NET ASSETS - End of Year	\$ 8,562	\$ 5,607	\$ 411	\$ 4,761	\$ (2,217)
		0033	0034	0476	0600

Oregon Coast Community Action
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis
Campus Funds
Year Ended June 30, 2013

	Total Campus	ORCCA Campus I	ORCCA Campus II
REVENUE			
Grants & Contracts	\$ -	\$ -	\$ -
Contributions	-	-	-
Rental Income	266,089	-	266,089
Interest & Other Income	-	-	-
Total REVENUE	266,089	-	266,089
EXPENSES			
Personnel	-	-	-
Consultants/contract services	37,500	-	37,500
Travel	-	-	-
Space costs and rentals	60,239	-	60,239
Consumable supplies	-	-	-
Direct client assistance	-	-	-
Food	-	-	-
Insurance	-	-	-
Training	-	-	-
Project costs	-	-	-
Interest expense	202,520	17,063	185,457
Depreciation	182,968	-	182,968
Other Expenses	2,188	100	2,088
Total EXPENSES	485,415	17,163	468,252
Change in Net Assets	(219,326)	(17,163)	(202,163)
Distributions	(17,062)	-	(17,062)
Net Assets - Beginning of Year	1,031,721	(6,251)	1,037,972
NET ASSETS - End of Year	\$ 795,333	\$ (23,414)	\$ 818,747

Oregon Coast Community Action

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2013

Federal Grantor Pass-Through Grantor Fund No	Program or Cluster Title	Federal CFDA Number	Period Covered	Pass-Through Entity Identifying Number	Federal Expenditures
Department of Health & Human Services					
Direct Programs					
0880	Head Start & Early Head Start	93.600	7/1/12-6/30/13	N/A	\$ 1,950,068
0883	Head Start (Early) ARRA	93.600	7/1/12-6/30/13	N/A	668,311
Total Head Start Cluster					2,618,379
Passed Through Oregon Housing & Community Services					
0410	Low Income Home Energy Assistance-Direct Assistance	93.568	7/1/12-6/30/13	90281	788,707
0210	Low Income Home Energy Assistance-Direct Assistance	93.568	7/1/12-6/30/13	90281	112,707
0250, 0450	Low Income Home Energy Assistance-Administration	93.568	7/1/12-6/30/13	90281	97,045
0350	Low Income Home Energy Assistance-Program Delivery	93.568	7/1/12-6/30/13	90281	20,973
0351, 0352	Low Income Home Energy Assistance-Program Delivery	93.568	7/1/12-6/30/13	90281	198,519
0241	Low Income Home Energy Assistance-Client Education	93.568	7/1/12-6/30/13	90281	31,041
0242	Low Income Home Energy Assistance-Client Education	93.568	7/1/12-6/30/13	90281	26,693
0560	Low Income Home Energy Assistance-Weatherization	93.568	7/1/12-6/30/13	90281	43,306
0360	Low Income Home Energy Assistance-Weatherization	93.568	7/1/12-6/30/13	90281	102,086
0562, 0582	Low Income Home Energy Assistance-Weatherization T/TA	93.568	7/1/12-6/30/13	90281	5,562
0361	Low Income Home Energy Assistance-Leverage	93.568	7/1/12-6/30/13	90281	97
0362	Low Income Home Energy Assistance-Weatherization Energy Education	93.568	7/1/12-6/30/13	90281	7,892
Total Low Income Energy Assistance					1,434,628
0710	Temporary Assistance for Needy Families	93.558	7/1/12-6/30/13	90281	16,649
0180	Child Care & Development Block Grant	93.575	7/1/12-6/30/13	90281	11,201
0181	Child Care & Development Block Grant	93.575	7/1/12-6/30/13	90281	1,887
Total Child Care & Development Block Grant					13,088
0180	Child Care Mandatory & Matching Funds of the Child Care & Development Fund	93.596	7/1/12-6/30/13	90281	39,481
0181	Child Care Mandatory & Matching Funds of the Child Care & Development Fund	93.596	7/1/12-6/30/13	90281	6,652
Total Child Care Mandatory & Matching Funds of the Child Care & Development Fund					46,133
0010	Community Services Block Grant	93.569	7/1/12-6/30/13	90281	68,645
0020	Community Services Block Grant	93.569	7/1/12-6/30/13	90281	89,948
Total Community Services Block Grant Cluster					158,593
Total Department of Health and Human Services					4,287,470
Department of Energy					
Passed Through Oregon Housing & Community Services					
0310	Weatherization Assistance For Low-Income Persons (DOE Funds)	81.042	7/1/12-6/30/13	90281	37,759
0320	Weatherization Assistance For Low-Income Persons (DOE Funds)	81.042	7/1/12-6/30/13	90281	2,959
Total Weatherization Assistance For Low-Income Persons (DOE Funds)					40,718
0520	Weatherization Assistance For Low-Income Persons (BPA Funds)	81.999	7/1/12-6/30/13	90281	102,595
Total Department of Energy					143,313
Department of Agriculture					
Passed Through Oregon Food Bank					
0490	Emergency Food Assistance (Administrative Costs)	10.568	07/1/12-6/30/13	N/A	3,344
0995	Emergency Food Assistance (Food Commodities)	10.569	07/1/12-6/30/13	N/A	240,245
Total Emergency Food Assistance Program					243,589
Passed Through Oregon Department of Education					
0840, 0504	Child & Adult Care Food Program	10.558	07/1/12-6/30/13	10-15002	197,012
0529	CACFP-Child Care Wellness Grant	10.567	07/1/12-6/30/13	N/A	4,962
Total Department of Agriculture					445,563

Oregon Coast Community Action

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2013

Federal Grantor Pass-Through Grantor Fund No	Program or Cluster Title	Federal CFDA Number	Period Covered	Pass-Through Entity Identifying Number	Federal Expenditures
Department of Homeland Security					
Passed Through United Way of America					
0270, 0271	Federal Emergency Management Food & Shelter Program	97.024	07/1/12-6/30/13	15-7100-00	<u>33,921</u>
Total Department of Homeland Security					<u>33,921</u>
Department of Housing & Urban Development					
Direct Programs					
0131	Supplemental Assistance for Facilities-Continuum of Care	14.235	07/1/12-6/30/13	N/A	63,068
0044	Supplemental Assistance for Facilities-Continuum of Care	14.235	07/1/12-6/30/13	N/A	<u>179,922</u>
					242,990
Passed Through Coos County					
	Community Development Block Grant	14.218	07/1/12-6/30/13	N/A	<u>255,580</u>
Passed Through Oregon Housing and Community Services					
0540, 0541,					
0542, 0543	Emergency Shelter Grant Program	14.231	07/1/12-6/30/13	90281	<u>92,600</u>
0190	HOME Investment Partnerships Program	14.239	07/1/12-6/30/13	90281	69,579
0280	HOME Investment Partnerships Program	14.239	07/1/12-6/30/13	90281	<u>15,163</u>
Total HOME Investment Partnerships Program					<u>84,742</u>
Total Department of Housing & Urban Development					<u>675,912</u>
Department of Veterans Affairs					
Passed Through Access					
	Supportive Services For Veteran Families	64.0033	07/1/12-6/30/13	N/A	<u>98,644</u>
Total Department of Veterans Affairs					<u>98,644</u>
Total Federal Award Programs					\$ 5,684,823

Oregon Coast Community Action
Notes to the Schedule of Expenditures of Federal Awards
June 30, 2013

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, 2013. The information in this schedule is presented in accordance with the requirements of the Office of Management and Budget (OMB) Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. 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 OMB Circular A-122, *Cost Principles for Non-Profit Organizations*, wherein certain types of expenditures are not allowable or limited as to reimbursement.

Pass-through entity identifying numbers are presented where available.

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, 2013, 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 September 30, 2013.

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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.


Compliance and Other Matters

As part of obtaining reasonable assurance about whether 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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

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

September 30, 2013

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

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

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 Circular A-133 Compliance Supplement* that could have a direct and material effect on each of ORCCA's major federal programs for the year ended June 30, 2013. 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about 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, 2013.

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 OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of 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 did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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



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

September 30, 2013

Oregon Coast Community Action
Schedule of Findings and Questioned Costs
Year Ended June 30, 2013

Section I - Summary of Auditor's Results:

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified: No

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: No

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

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

Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section 510(a): No

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

Dollar threshold used to distinguish between Type A and Type B programs: \$300,000

Auditee qualified as low-risk auditee: No

Oregon Coast Community Action
Schedule of Findings and Questioned Costs
Year Ended June 30, 2013

Section II – Financial Statement Findings:

No matters are reportable.

Section III – Federal Award Findings and Questioned Costs:

No matters are reportable.

Oregon Coast Community Action

Summary Schedule of Prior Audit Findings

Year Ended June 30, 2013

Financial Statement Findings:

MATERIAL WEAKNESS

2012-01 Construction Activity

Certain contributions and fees received and earned were omitted from the general ledger which resulted in an understatement of revenue for the year. Accounts payable amounts were overstated at year end, resulting in an additional misstatement.

This finding has been corrected.

Federal Award Findings and Questioned Costs:

2012-02-Failure to Verify Suspension or Debarment Status

The Agency did not perform the required verifications for one vendor in the Sustainable Energy Resources for Consumers program or for any of the sub-recipients in the Emergency Food Assistance Program.

This finding has been corrected.