
Oregon Coast Community Action

An Oregon Non-Profit Corporation

Consolidated Financial Statements

**For the Fiscal Year Ended June 30, 2014
With Comparative Totals for 2013**

Aiken & Sanders, Inc PS

CERTIFIED PUBLIC ACCOUNTANTS
& MANAGEMENT CONSULTANTS

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INDEPENDENT AUDITOR'S REPORT

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

Report on the Financial Statements

We have audited the accompanying financial statements of Oregon Coast Community Action (ORCCA), which comprise the consolidated statement of financial position as of June 30, 2014, 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 2013 consolidated financial statements and, in our report dated September 30, 2013, 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, 2014, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Other Matters

Other Information

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements as a whole. The supplemental information shown on pages 24 to 40 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 25, 2014 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 25, 2014

Oregon Coast Community Action
Consolidated Statement of Financial Position
(With Comparative Totals for June 30, 2013)
Year Ended June 30, 2014

	<u>2014</u>	<u>2013</u>
Assets		
Current Assets		
Cash & Cash Equivalents	\$ 535,638	\$ 429,482
Cash Restricted to Project Development	185,951	226,523
Grants & Accounts Receivable	404,754	338,803
Prepaid Expenses	64,523	57,862
Other	4,583	-
Total Current Assets	<u>1,196,348</u>	<u>1,052,670</u>
Non-Current Assets		
Loan Receivable	4,508,082	4,508,982
Investment in Campus I	-	-
Investment in Campus II	-	-
Property & Equipment	10,886,014	11,205,658
Total Non-Current Assets	<u>15,394,096</u>	<u>15,714,640</u>
Total Assets	<u>\$ 16,590,444</u>	<u>\$ 16,767,310</u>
Liabilities & Net Assets		
Current Liabilities		
Accounts Payables & Accrued Liabilities	\$ 148,832	\$ 89,605
Accrued Payroll & Related Liabilities	133,089	139,025
Accrued Compensated Absences	85,256	101,511
Security Deposits	7,810	8,152
Deferred Revenue	31,067	20,762
Current Portion of Long-Term Debt	60,160	57,672
Total Current Liabilities	<u>466,214</u>	<u>416,727</u>
Long-Term Liabilities		
Notes Payable	11,030,714	11,045,816
Total Long-Term Liabilities	<u>11,030,714</u>	<u>11,045,816</u>
Total Liabilities	<u>11,496,928</u>	<u>11,462,543</u>
Net Assets		
Unrestricted		
Available for Current Operations	3,536,641	5,108,545
Net Investment in Property & Equipment	1,499,258	102,170
Total Unrestricted Net Assets	<u>5,035,899</u>	<u>5,210,715</u>
Temporarily Restricted	57,617	94,052
Total Net Assets	<u>5,093,515</u>	<u>5,304,767</u>
Total Liabilities & Net Assets	<u>\$ 16,590,444</u>	<u>\$ 16,767,310</u>

Oregon Coast Community Action

Consolidated Statement of Activities

(With Comparative Totals for June 30, 2013)

Year Ended June 30, 2014

	2014			2013 Total
	Unrestricted	Temporarily Restricted	Total	
Revenues				
Grants & Contracts	\$ 7,510,735	\$ -	\$ 7,510,735	\$ 8,035,680
Commodities Received	181,217	-	181,217	240,245
Contributions	353,211	-	353,211	183,287
Donations	97,097	-	97,097	122,114
Less Fund Raising Exp	(1,614)	-	(1,614)	-
Rental Income	130,349	-	130,349	119,484
Program Income	671,666	-	671,666	347,199
Net assets released from restriction	36,435	(36,435)	-	-
Total Revenues	8,979,096	(36,435)	8,942,661	9,048,009
Program Expenses			-	
Youth Services	4,575,408	-	4,575,408	4,712,052
Food Share	548,249	-	548,249	1,506,744
Essential Services	2,610,342	-	2,610,342	1,739,910
Campus	670,498	-	670,498	485,415
Total Program Expenses	8,404,497	-	8,404,497	8,444,121
Management and general	100,840	-	100,840	117,981
Indirect Cost Pool	648,576	-	648,576	661,453
Fund-raising	-	-	-	5,026
Total Expenses	9,153,913	-	9,153,913	9,228,581
Change in net assets from operations	(174,817)	(36,435)	(211,252)	(180,572)
Minority interest in subsidiary	-	-	-	100
Total change in net assets	(174,817)	(36,435)	(211,252)	(180,472)
Net assets - Beginning of Year	5,210,715	94,052	5,304,767	5,485,239
Net assets - End of the Year	\$ 5,035,898	\$ 57,617	\$ 5,093,515	\$ 5,304,767

Oregon Coast Community Action
Consolidated Statement of Cash Flows
(With Comparative Totals for June 30, 2013)
Year Ended June 30, 2014

	Consolidated	Consolidated
	2014	2013
Cash Flows from Operating Activities		
Change in Net Assets	\$ (211,252)	\$ (180,472)
Adjustments		
Depreciation	370,599	312,359
Bad Debts	13,889	-
Changes in operating assets & liabilities:		
Changes in Cash Restricted to Project Development	40,572	4,173,938
Changes in Accounts Receivable	(65,951)	111,198
Changes in Prepaid Expenses	(6,661)	10,564
Changes in Other Assets	(4,583)	-
Changes in Accounts Payable	59,227	(1,665,137)
Changes in Accrued Payroll & Other Liabilities	(5,936)	(21,720)
Changes in Accrued Compensated Absences	(16,255)	(8,136)
Changes in Security Deposits	(342)	(2,923)
Changes in Deferred Revenue	(10,305)	(28,843)
Other Adjustments	6,722	-
Total Adjustments	380,977	2,881,300
Net Cash Provided (Used) By Operating Activities	169,724	2,700,828
Cash Flows from Investing Activities		
Purchase of Property and Equipment	(50,955)	11,615
Project Development	-	(2,295,882)
Net Cash Provided (Used) By Investing Activities	(50,955)	(2,284,267)
Cash Flows from Financing Activities		
Payment of Notes Payable	(57,933)	(547,583)
Issuance of Notes Payable	45,320	43,439
Net Cash Provided (Used) By Financing Activities	(12,613)	(504,144)
Net Increase (Decrease) in Cash and Equivalents	106,156	(87,583)
Cash and Equivalents - Beginning	429,482	517,065
Cash and Equivalents - Ending	\$ 535,638	\$ 429,482
Supplemental Schedule of Other Cash Activity:		
Interest Paid	\$ 234,776	\$ 203,313
Interest Capitalized	\$ -	\$ 24,021
Interest Expensed	\$ 234,776	\$ 179,292

Oregon Coast Community Action
Consolidated Statement of Functional Expenses
(With Comparative Totals for June 30, 2013)
Year Ended June 30, 2014

	Youth Services	Food Share	Essential Services	Campus	Program Services	Admin	Indirect Cost Pool	Total	2013
Personnel	\$ 3,800,733	\$ 198,576	\$ 722,418	\$ -	\$ 4,721,726	\$ (8,832)	\$ 476,285	\$ 5,189,180	\$ 5,219,624
Supplies	99,982	1,230	38,966	-	140,178	1,826	20,024	162,028	239,659
Space Costs	54,976	137	16,672	73,500	145,285	(33,552)	34,539	146,272	324,061
Insurance	35,537	7,993	14,473	12,000	70,003	6,275	25,764	102,042	96,443
Maintenance & Repairs	86,499	11,313	26,996	-	124,808	(3,395)	1,482	122,895	106,056
Utilities and Phone	81,157	32,630	43,072	-	156,859	78	9,670	166,607	129,981
Transportation	51,179	14,588	4,033	-	69,800	798	-	70,598	122,671
Training & Travel	85,594	8,851	40,236	-	134,681	1,571	10,885	147,137	132,764
Direct Client Support	28,162	141	1,609,224	-	1,637,527	248	99	1,637,874	1,391,499
Program Services	57,617	2,066	26,212	82,240	168,135	35,539	68,726	272,400	474,602
Food	183,826	269,694	-	-	453,521	-	-	453,521	268,018
Other	23,192	1,029	34,195	258,771	317,188	(5,528)	1,101	312,761	410,844
Depreciation	-	-	33,846	243,987	277,833	92,766	-	370,599	312,359
Subtotal Expenses	4,588,455	548,249	2,610,342	670,498	8,417,544	87,793	648,576	9,153,913	9,228,581
Capital Equipment Adjustment	(13,047)	-	-	-	(13,047)	13,047	-	-	-
Adjusted Total Expense	\$ 4,575,408	\$ 548,249	\$ 2,610,342	\$ 670,498	\$ 8,404,497	\$ 100,840	\$ 648,576	\$ 9,153,913	\$ 9,228,581

Oregon Coast Community Action

Consolidating Statement of Financial Position

Year Ended June 30, 2014

	Oregon Coast Community Action	Campus I LLC	Campus II LLC	Subtotal	Eliminations	Consolidated 2014
Assets						
Current Assets						
Cash & Cash Equivalents	\$ 481,963	\$ 900	\$ 52,775	\$ 535,638	\$ -	\$ 535,638
Cash Restricted to Project Development	-	-	185,951	185,951	-	185,951
Grants & Accounts Receivable	513,769	-	-	513,769	(109,015)	404,754
Prepaid Expenses	64,523	-	-	64,523	-	64,523
Other	4,583	-	-	4,583	-	4,583
Total Current Assets	1,065,737	900	238,726	1,305,363	(109,015)	1,196,348
Non-Current Assets						
Loan Receivable	4,508,082	-	-	4,508,082	-	4,508,082
Investment in Campus I	900	-	-	900	(900)	-
Investment in Campus II	-	1,663,640	-	1,663,640	(1,663,640)	-
Property & Equipment	1,514,809	-	9,371,205	10,886,014	-	10,886,014
Total Non-Current Assets	6,023,791	1,663,640	9,371,205	17,058,636	(1,664,540)	15,394,096
Total Assets	\$ 7,089,528	\$ 1,664,540	\$ 9,609,931	\$ 18,363,999	\$ (1,773,555)	\$ 16,590,444
Liabilities						
Current Liabilities						
Accounts Payables & Accrued Liabilities	\$ 148,832	\$ -	\$ 109,015	\$ 257,847	\$ (109,015)	\$ 148,832
Accrued Payroll & Related Liabilities	133,089	-	-	133,089	-	133,089
Accrued Compensated Absences	85,256	-	-	85,256	-	85,256
Security Deposits	7,810	-	-	7,810	-	7,810
Deferred Revenue	-	-	31,067	31,067	-	31,067
Current Portion of Long-Term Debt	12,885	-	47,275	60,160	-	60,160
Total Current Liabilities	387,872	-	187,357	575,229	(109,015)	466,214
Total Long Term Debt	424,168	1,705,018	8,901,528	11,030,714	-	11,030,714
Total Liabilities	812,040	1,705,018	9,088,885	11,605,943	(109,015)	11,496,928
Net Assets						
Unrestricted						
Available for Current Operations	5,142,115	(40,478)	98,644	5,200,281	(1,663,640)	3,536,641
Board Designated	-	-	-	-	-	-
Net Investment in Property & Equipment	1,077,756	-	422,402	1,500,158	(900)	1,499,258
Total Unrestricted Net Assets	6,219,871	(40,478)	521,046	6,700,439	(1,664,540)	5,035,899
Temporarily Restricted	57,617	-	-	57,617	-	57,617
Total Net Assets	6,277,487	(40,478)	521,046	6,758,055	(1,664,540)	5,093,515
Liabilities & Net Assets	\$ 7,089,528	\$ 1,664,540	\$ 9,609,931	\$ 18,363,999	\$ (1,773,555)	\$ 16,590,444

Oregon Coast Community Action

Consolidating Statement of Activities

Year Ended June 30, 2014

	Oregon Coast Community Action	Campus I LLC	Campus II LLC	Subtotal	Eliminations	Consolidated 2014
Revenues						
Grants & Contracts	\$ 7,510,735	\$ -	\$ -	\$ 7,510,735	\$ -	\$ 7,510,735
Commodities Received	181,217	-	-	181,217	-	181,217
Contributions	353,211	-	-	353,211	-	353,211
Donations	97,097	-	-	97,097	-	97,097
Less Fund Raising Expense	(1,614)	-	-	(1,614)	-	(1,614)
Rental Income	130,351	-	372,797	503,148	(372,799)	130,349
Program Income	671,666	-	-	671,666	-	671,666
Total Revenues	8,942,663	-	372,797	9,315,460	(372,799)	8,942,661
Program Expenses						
Youth Services	4,780,447	-	-	4,780,447	(205,039)	4,575,408
Food Share	628,249	-	-	628,249	(80,000)	548,249
Essential Services	2,664,550	-	-	2,664,550	(54,208)	2,610,342
Campus	-	17,064	653,434	670,498	-	670,498
Total Program Expenses	8,073,245	17,064	653,434	8,743,743	(339,247)	8,404,497
Management and general	134,393	-	-	134,393	(33,552)	100,840
Indirect Cost Pool	648,576	-	-	648,576	-	648,576
Fundraising	-	-	-	-	-	-
Total Expenses	8,856,214	17,064	653,434	9,526,712	(372,799)	9,153,913
Change in net assets from operations	86,449	(17,064)	(280,637)	(211,252)	-	(211,252)
Total change in net assets	86,449	(17,064)	(280,637)	(211,252)	-	(211,252)
Distributed Capital	-	-	(17,063)	(17,063)	17,063	-
Net assets - Beginning of Year	6,191,038	(23,414)	818,746	6,986,370	(1,681,603)	5,304,767
Net assets - End of the Year	\$ 6,277,487	\$ (40,478)	\$ 521,046	\$ 6,758,055	\$ (1,664,540)	\$ 5,093,515

Oregon Coast Community Action

Consolidating Statement of Functional Expenses

Year Ended June 30, 2014

	Youth		Essential		Program	Administratio	Indirect	Total	
	Services	Food Share	Services	Campus					Services
Personnel	\$ 3,800,733	\$ 198,576	\$ 722,418	\$ -	\$ 4,721,726	\$ (8,832)	\$ 476,286	\$ -	\$ 5,189,180
Supplies	99,982	1,230	38,966	-	140,178	1,826	20,024	-	162,028
Space Costs	260,015	80,137	70,880	73,500	484,531	-	34,539	(372,799)	146,272
Insurance	35,537	7,993	14,473	12,000	70,003	6,275	25,764	-	102,042
Maintenance & Repairs	86,499	11,313	26,996	-	124,808	(3,395)	1,482	-	122,895
Utilities and Phone	81,157	32,630	43,072	-	156,859	78	9,670	-	166,607
Transportation	51,179	14,588	4,033	-	69,800	798	-	-	70,598
Training & Travel	85,594	8,851	40,236	-	134,681	1,571	10,885	-	147,137
Direct Client Support	28,162	141	1,609,224	-	1,637,527	248	99	-	1,637,874
Program Services	57,617	2,066	26,212	82,240	168,135	35,539	68,726	-	272,400
Food	183,826	269,694	-	-	453,521	-	-	-	453,521
Other	23,192	1,029	34,195	258,771	317,188	(5,528)	1,101	-	312,761
Depreciation	-	-	33,846	243,987	277,833	92,766	-	-	370,599
Subtotal Expenses	4,793,494	628,249	2,664,550	670,498	8,756,791	121,346	648,576	(372,799)	9,153,913
Capital Equipment Adjustment	(13,047)	-	-	-	(13,047)	13,047	-	-	-
Adjusted Total Expense	\$ 4,780,447	\$ 628,249	\$ 2,664,550	\$ 670,498	\$ 8,743,744	\$ 134,393	\$ 648,576	\$ (372,799)	\$ 9,153,913

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.

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, 2014

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, 2014, no such contributed services were recorded.

**OREGON COAST COMMUNITY ACTION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014**

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, 2014, the Organization recorded the value of food commodities received from the U.S. Department of Agriculture amounting to \$181,217. 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, 2014, \$17,063 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.

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, 2014.

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 2010, 2011, and 2012 remain subject to examination by the Internal Revenue Service.

Concentrations of Credit Risk

ORCCA's financial instruments consist primarily of cash and cash equivalents. All deposits at financial institutions are insured by the Federal Deposit Insurance Corporation with the exception of a repurchase agreement at Umpqua Bank in connection with the ORCCA's sweep account. The repurchase agreement balance of \$481,685 as of June 30, 2014 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 2013

The accompanying financial information as of and for the year ended June 30, 2013 is presented for comparative purposes only and is not intended to represent a complete financial statement presentation. Certain 2013 accounts have been reclassified to conform with the 2014 financial statement presentation.

Other Significant Accounting Policies

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

NOTE 3 - PROGRAM SERVICES

ORCCA's programs serve approximately 15,000 individuals per year in addition to food recipients. ORCCA's service territory is approximately 3,800 square miles, covering Coos, Curry, and western Douglas Counties. 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 20.6% in Coos County, 17.9% in Curry County, and 21.3% in Douglas County.

**OREGON COAST COMMUNITY ACTION
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During the year ended June 30, 2014, 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.

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.

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 2,664 households. Additionally, weatherization provided services for 24 households. Forms of energy assistance include:

- Heating assistance payments for low-income households during the winter.

**OREGON COAST COMMUNITY ACTION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014**

- 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, case management, stabilization services and support for people who are homeless and those at risk of being homeless. Services include, housing counseling, one time rental/deposit assistance and short to long term rental assistance. Other types of assistance include medical support through our Mednet program, health and federal benefits assistance, blanket distribution and more. The Housing Department also manages an affordable apartment complex located in Coos Bay.

South Coast Food Share

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

Fresh Alliance was begun in Oregon through the Oregon Food Bank in 2002, providing a previously untapped source of high-quality and nutritious food for people who are hungry.

Grocers throughout ORCCA's service area donate high-quality, high-protein, short-dated foods that previously went to waste. A South Coast Food Share driver picks up truckloads of milk, meat, cheese and juices and delivers to network members for distribution in emergency food boxes and in meal site preparation for people in need.

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

**OREGON COAST COMMUNITY ACTION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014**

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.

NOTE 5 – GRANTS AND ACCOUNTS RECEIVABLE

Grants and accounts receivable amounting to \$416,495 as of June 30, 2014, consist primarily of government contracts receivable to be collected within one year. Based on its collection experience and its evaluation of economic conditions and credit risk quality, management estimates that \$11,900 may be uncollectible as of June 30, 2014. Management considers all receivables outstanding over 90 days as past due. \$11,900 is past due as of June 30, 2014 and management has provided an allowance for the entire \$11,900. 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

OREGON COAST COMMUNITY ACTION
NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2014

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.

NOTE 7 – PROPERTY & EQUIPMENT & ACCUMULATED DEPRECIATION

A summary of property and equipment and accumulated depreciation as of June 30, 2014 is as follows:

	Life (Years)	Method	Cost	Accumulated Depreciation	Book Value
ORCCA:					
Buildings	10-40	Straight Line	\$ 1,988,246	\$ (1,114,002)	\$ 874,244
Equipment	5-20	Straight Line	489,743	(121,791)	367,952
Vehicles	3-7	Straight Line	516,638	(470,792)	45,846
Land & Improvements	N/A	N/A	226,767	-	226,767
	ORCCA Total:		3,221,394	(1,706,585)	1,514,809
Campus II:					
Buildings	40	Straight Line	7,935,598	(347,038)	7,588,560
Site Improvements	40	Straight Line	287,747	(67,386)	220,361
Equipment	10	Straight Line	385,061	(12,531)	372,530
Land Improvements	N/A	N/A	1,189,754	-	1,189,754
	Campus II Total:		9,798,160	(426,955)	9,371,205
	Consolidated Totals:		<u>\$ 13,019,554</u>	<u>\$ (2,133,540)</u>	<u>\$ 10,886,014</u>

NOTE 8 – LONG-TERM DEBT

Long-term debt as of June 30, 2014 is as follows:

**OREGON COAST COMMUNITY ACTION
NOTES TO FINANCIAL STATEMENTS
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ORCCA

Note payable to Banner 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 \$437,053 as of June 30, 2014. \$ 437,053

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

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 secured by property, equipment, and leases. 3,192,427

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 \$106,777. Loan matures on December 1, 2041. The loan is secured by property, equipment, and leases. 1,447,394

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	<u>(60,160)</u>
	<u>\$11,030,714</u>

Maturities of long-term debt are as follows:

**OREGON COAST COMMUNITY ACTION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014**

<u>Year Ending June 30:</u>	<u>ORCCA</u>	<u>Campus I</u>	<u>Campus II</u>	<u>Totals:</u>
2015	\$ 12,885	\$ -	\$ 47,275	\$ 60,160
2016	13,460	-	49,325	62,785
2017	14,061	-	51,463	65,524
2018	14,689	-	53,693	68,382
2019	15,345	33,051	149,653	198,049
Thereafter	<u>366,613</u>	<u>1,671,967</u>	<u>8,597,394</u>	<u>10,635,974</u>
Totals:	<u>\$ 437,053</u>	<u>\$ 1,705,018</u>	<u>\$ 8,948,803</u>	<u>\$ 11,090,874</u>

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, 2014:

Youth Services	\$ 19,117
South Coast Food Share	<u>38,500</u>
Totals:	<u>\$ 57,617</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>Totals:</u>
2015	\$ 12	\$ -	\$ 73,500	\$ 73,512
2016	-	-	78,219	78,219
2017	-	-	82,768	82,768
2018	-	-	85,206	85,206
2019	<u>-</u>	<u>-</u>	<u>85,206</u>	<u>85,206</u>
Totals:	<u>\$ 12</u>	<u>\$ -</u>	<u>\$ 404,899</u>	<u>\$ 404,911</u>

OREGON COAST COMMUNITY ACTION
NOTES TO FINANCIAL STATEMENTS
 JUNE 30, 2014

Total rent expense amounted to approximately \$73,512 for the year ended June 30, 2014.

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 \$372,799 was paid under this sublease during the year ended June 30, 2014. Rent revenue and expense under this arrangement has been eliminated in the consolidated financial statements.

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:

<u>Year Ending June 30:</u>	<u>Base Rent</u>	<u>Subsidy</u>	<u>Net Rent</u>
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
2019	<u>864,565</u>	<u>318,371</u>	<u>546,194</u>
Totals:	<u>\$ 4,078,240</u>	<u>\$ 2,001,080</u>	<u>\$ 2,077,160</u>

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 \$181,375 for the year ended June 30, 2014.

NOTE 13 - CONCENTRATION OF REVENUES

For the year ended June 30, 2014, approximately 44.6% 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, 2014, approximately 50.6% of ORCCA's total support and revenues was received for the Head Start Program, of which approximately 53.1% was received from the U.S. Department of Health and Human Services and approximately 40.9% was received from the State of Oregon Department of Education.

**OREGON COAST COMMUNITY ACTION
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2014**

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. Management believes no material amounts are at risk of disallowance.

During the year ended June 30, 2014, two former employees of ORCCA filed legal action seeking damages from the organization based on employment related claims. The cases of both employees are scheduled for trial in October of 2014. ORCCA's liability insurance carrier has retained counsel to represent the organization. Management and the attorney representing ORCCA in the matter believe a settlement is more likely than not. In the event of a trial and judgment against the ORCCA, the organization has adequate insurance to cover the monetary damages being sought by the two former employees.

NOTE 15- SUBSEQUENT EVENTS

The Organization did not have any subsequent events through September 25, 2014, 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, 2014.

Oregon Coast Community Action
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis
Youth Services - Head Start
Year Ended June 30, 2014

	Head Start			
	Head Start Total	Head Start - Federal	Temp Asst to Needy Families - Child Care	US Department of Agriculture
REVENUE				
Grant Revenue	\$ 4,624,554	\$ 2,465,942	\$ 70,617	\$ 187,578
CSBG Allocation	-	-	-	-
Contributions	8	-	-	-
Donations	2,745	-	-	-
Less Fund Raising Exp	-	-	-	-
Program and Other Income	19,351	1,157	-	-
Total Revenue	4,646,658	2,467,098	70,617	187,578
EXPENSES				
Personnel				
Salaries	2,437,707	1,317,914	46,195	8,759
Fringe	956,191	544,756	16,326	3,249
Total Personnel	3,393,898	1,862,671	62,520	12,009
Operating Expenses				
Supplies	62,637	34,695	-	43
Space Costs	252,565	153,052	-	-
Insurance	33,903	20,263	-	-
Maintenance & Repairs	86,497	45,155	-	-
Utilities and Phone	77,099	44,692	-	-
Transportation	50,721	26,479	-	-
Training & Travel	80,055	40,999	-	-
Direct Client Support	10,717	4,011	2,564	9
Program Services	55,059	24,479	-	11,028
Food	163,577	324	-	162,557
Other	21,786	18,075	-	-
Depreciation	-	-	-	-
Indirect Allocation	349,485	192,204	5,532	1,932
Total Operating Expenses	1,244,101	604,428	8,096	175,570
Total Expenses	4,637,998	2,467,098	70,617	187,578
Changes in Net Assets	8,659	-	-	-
Net Assets - Beginning of Year	10,545	-	-	-
NET ASSETS - End of Year	\$ 19,205	\$ -	\$ -	\$ -

Oregon Coast Community Action
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis
Youth Services - Head Start
Year Ended June 30, 2014

	Head Start			
	Head Start - State	OPK - Early Literacy	Other Head Start	Total
REVENUE				
Grant Revenue	\$ 1,899,396	\$ 1,021	\$ -	\$ 4,624,554
CSBG Allocation	-	-	-	-
Contributions	-	-	8	8
Donations	-	-	2,745	2,745
Less Fund Raising Exp	-	-	-	-
Program and Other Income	752	-	17,442	19,351
Total Revenue	1,900,148	1,021	20,195	4,646,658
EXPENSES				
Personnel				
Salaries	1,056,929	740	7,169	2,437,707
Fringe	390,689	170	1,001	956,191
Total Personnel	1,447,617	910	8,170	3,393,898
Operating Expenses				
Supplies	27,595	31	273	62,637
Space Costs	99,513	-	-	252,565
Insurance	13,640	-	-	33,903
Maintenance & Repairs	40,255	-	1,088	86,497
Utilities and Phone	32,407	-	-	77,099
Transportation	24,242	-	-	50,721
Training & Travel	38,656	-	400	80,055
Direct Client Support	3,653	-	479	10,717
Program Services	19,432	-	119	55,059
Food	696	-	-	163,577
Other	3,609	-	102	21,786
Depreciation	-	-	-	-
Indirect Allocation	148,833	80	904	349,485
Total Operating Expenses	452,531	111	3,365	1,244,101
Total Expenses	1,900,148	1,021	11,536	4,637,998
Changes in Net Assets	-	-	8,659	8,659
Net Assets - Beginning of Year	-	-	10,545	10,545
NET ASSETS - End of Year	\$ -	\$ -	\$ 19,205	\$ 19,205

Oregon Coast Community Action
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis
Youth Services - CASA
Year Ended June 30, 2014

	CASA					
	CASA Total	National CASA	City of Coos Bay	Bay Area Hospital	Coos Curry Bar	Ford Family
REVENUE						
Grant Revenue	\$ 29,941	\$ 800	\$ 780	\$ -	\$ -	\$ -
CSBG Allocation	2,500	-	-	-	-	-
Contributions	44,091	-	-	5,000	1,675	8,000
Donations	12,089	-	-	-	-	-
Less Fund Raising Exp	(408)	-	-	-	-	-
Program and Other Income	40,278	-	-	-	-	-
Total Revenue	<u>128,491</u>	<u>800</u>	<u>780</u>	<u>5,000</u>	<u>1,675</u>	<u>8,000</u>
EXPENSES						
Personnel						
Salaries	79,062	410	756	260	-	4,035
Fringe	17,857	168	132	47	-	819
Total Personnel	<u>96,919</u>	<u>577</u>	<u>887</u>	<u>308</u>	<u>-</u>	<u>4,854</u>
Operating Expenses						
Supplies	1,788	-	-	16	325	206
Space Costs	5,450	160	-	-	-	1,800
Insurance	53	-	-	-	-	-
Maintenance & Repairs	2	-	-	-	-	-
Utilities and Phone	4,025	-	-	-	-	-
Transportation	-	-	-	-	-	-
Training & Travel	4,576	-	100	-	695	513
Direct Client Support	81	-	-	-	43	-
Program Services	1,044	-	-	-	241	-
Food	-	-	-	-	-	-
Other	752	-	-	-	107	-
Depreciation	-	-	-	-	-	-
Indirect Allocation	9,783	63	84	27	119	627
Total Operating Expenses	<u>27,551</u>	<u>223</u>	<u>184</u>	<u>43</u>	<u>1,531</u>	<u>3,146</u>
Total Expenses	<u>124,470</u>	<u>800</u>	<u>1,071</u>	<u>351</u>	<u>1,531</u>	<u>8,000</u>
Changes in Net Assets	4,021	-	(291)	4,649	144	-
Net Assets - Beginning of Year	11,482	-	900	-	2,316	-
NET ASSETS - End of Year	<u>\$ 15,503</u>	<u>\$ -</u>	<u>\$ 609</u>	<u>\$ 4,649</u>	<u>\$ 2,460</u>	<u>\$ -</u>

Oregon Coast Community Action
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis
Youth Services - CASA
Year Ended June 30, 2014

CASA						
Oregon Volunteers	Collins Foundation	Zonta Foundation	Coquille Indian Tribe Foundation	DHS SPRF	CASA Donations	CASA Total
\$ 23,777	\$ -	\$ -	\$ -	\$ -	\$ 4,583	\$ 29,941
-	-	-	-	-	2,500	2,500
-	15,000	1,000	5,000	-	8,416	44,091
-	-	-	-	-	12,089	12,089
-	-	-	-	-	(408)	(408)
-	-	-	-	38,694	1,584	40,278
<u>23,777</u>	<u>15,000</u>	<u>1,000</u>	<u>5,000</u>	<u>38,694</u>	<u>28,764</u>	<u>128,491</u>
17,108	10,091	235	2,871	34,465	8,831	79,062
2,834	2,643	43	617	7,387	3,169	17,857
<u>19,942</u>	<u>12,734</u>	<u>277</u>	<u>3,488</u>	<u>41,852</u>	<u>12,001</u>	<u>96,919</u>
405	-	-	-	399	437	1,788
900	-	-	-	-	2,590	5,450
-	-	-	-	-	53	53
-	2	-	-	-	-	2
107	493	-	595	1,482	1,349	4,025
-	-	-	-	-	-	-
576	584	233	9	700	1,164	4,576
-	-	-	-	-	37	81
-	-	-	-	7	796	1,044
-	-	-	-	-	-	-
-	13	-	-	-	632	752
-	-	-	-	-	-	-
1,848	1,175	43	348	2,502	2,947	9,783
<u>3,836</u>	<u>2,266</u>	<u>277</u>	<u>951</u>	<u>5,090</u>	<u>10,003</u>	<u>27,551</u>
<u>23,777</u>	<u>15,000</u>	<u>554</u>	<u>4,439</u>	<u>46,942</u>	<u>22,004</u>	<u>124,470</u>
-	-	446	561	(8,248)	6,760	4,021
-	-	-	-	13,906	(5,641)	11,482
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 446</u>	<u>\$ 561</u>	<u>\$ 5,658</u>	<u>\$ 1,120</u>	<u>\$ 15,503</u>

Oregon Coast Community Action
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis
Youth Services - Great Afternoons
Year Ended June 30, 2014

	Great Afternoons					
	Total	TANF - Child Care	UCAN - HS Contract	US Dept. of Ag	CACFP Wellness Grant	C Giles Hunt
REVENUE						
Grant Revenue	\$ 37,731	\$ 12,881	\$ 69,054	\$ 21,919	\$ 2,931	\$ -
CSBG Allocation	7,250	-	-	-	-	-
Contributions	148,204	-	-	-	-	12,000
Donations	8,736	-	-	-	-	-
Less Fund Raising Exp	(650)	-	-	-	-	-
Program and Other Income	172,061	-	-	-	-	-
Total Revenue	373,331	12,881	69,054	21,919	2,931	12,000
EXPENSES						
Personnel						
Salaries	210,677	8,666	45,755	2,777	1,528	7,046
Fringe	83,926	3,206	17,612	1,317	342	3,848
Total Personnel	294,603	11,872	63,367	4,094	1,870	10,895
Operating Expenses						
Supplies	4,330	-	-	-	1,150	88
Space Costs	2,000	-	-	-	-	-
Insurance	1,582	-	-	-	-	-
Maintenance & Repairs	-	-	-	-	-	-
Utilities and Phone	34	-	-	-	-	-
Transportation	458	-	-	-	-	-
Training & Travel	881	-	374	-	-	84
Direct Client Support	427	-	-	-	-	-
Program Services	1,514	-	-	676	-	-
Food	16,738	-	-	16,738	-	-
Other	655	-	-	-	-	-
Depreciation	-	-	-	-	-	-
Indirect Allocation	26,106	1,009	5,313	411	332	933
Total Operating Expenses	54,725	1,009	5,687	17,824	1,481	1,105
Total Expenses	349,328	12,881	69,054	21,919	3,351	12,000
Changes in Net Assets	24,003	-	-	-	(420)	-
Net Assets - Beginning of Year	(26,370)	-	-	-	420	-
NET ASSETS - End of Year	\$ (2,367)	\$ -	\$ -	\$ -	\$ -	\$ -

Oregon Coast Community Action
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis
Youth Services - Great Afternoons
Year Ended June 30, 2014

Great Afternoons						
Childrens Trust	Cow Creek	Meyer Memorial	Oregon Communtiy Foundation	GA Program Income	Templeton Foundation	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,731
-	-	-	-	7,250	-	7,250
10,000	10,000	30,000	68,000	8,204	10,000	148,204
-	-	-	-	8,736	-	8,736
-	-	-	-	(650)	-	(650)
-	-	-	-	103,007	-	172,061
<u>10,000</u>	<u>10,000</u>	<u>30,000</u>	<u>68,000</u>	<u>126,546</u>	<u>10,000</u>	<u>373,331</u>
7,044	6,789	20,570	47,135	55,940	7,426	210,677
2,173	2,428	7,020	18,412	25,779	1,790	83,926
<u>9,217</u>	<u>9,217</u>	<u>27,590</u>	<u>65,547</u>	<u>81,719</u>	<u>9,217</u>	<u>294,603</u>
-	-	-	1,124	1,969	-	4,330
-	-	-	-	2,000	-	2,000
-	-	-	-	1,582	-	1,582
-	-	-	-	-	-	-
-	-	-	-	34	-	34
-	-	-	-	458	-	458
-	-	10	-	413	-	881
-	-	50	236	141	-	427
-	-	-	138	701	-	1,514
-	-	-	-	-	-	16,738
-	-	-	285	370	-	655
-	-	-	-	-	-	-
783	783	2,350	5,293	8,114	783	26,106
<u>783</u>	<u>783</u>	<u>2,410</u>	<u>7,077</u>	<u>15,781</u>	<u>783</u>	<u>54,725</u>
<u>10,000</u>	<u>10,000</u>	<u>30,000</u>	<u>72,623</u>	<u>97,500</u>	<u>10,000</u>	<u>349,328</u>
-	-	-	(4,623)	29,046	-	24,003
-	-	-	4,623	(31,413)	-	(26,370)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (2,367)</u>	<u>\$ -</u>	<u>\$ (2,367)</u>

Oregon Coast Community Action
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis
Youth Services - Snack Pack
Year Ended June 30, 2014

	Snack Pack				Total
	Total	Oregon Communtiy Foundation	Snack Pack	Coquille Indian Tribe Foundation	
REVENUE					
Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
CSBG Allocation	720	-	720	-	720
Contributions	37,206	5,000	26,206	6,000	37,206
Donations	22,709	-	22,709	-	22,709
Less Fund Raising Exp	-	-	-	-	-
Program and Other Income	6,469	-	6,469	-	6,469
Total Revenue	67,103	5,000	56,103	6,000	67,103
EXPENSES					
Personnel					
Salaries	10,759	-	10,759	-	10,759
Fringe	4,553	-	4,553	-	4,553
Total Personnel	15,312	-	15,312	-	15,312
Operating Expenses					
Supplies	31,227	-	31,227	-	31,227
Space Costs	-	-	-	-	-
Insurance	-	-	-	-	-
Maintenance & Repairs	-	-	-	-	-
Utilities and Phone	-	-	-	-	-
Transportation	-	-	-	-	-
Training & Travel	83	-	83	-	83
Direct Client Support	16,938	-	16,938	-	16,938
Program Services	-	-	-	-	-
Food	3,511	-	3,511	-	3,511
Other	-	-	-	-	-
Depreciation	-	-	-	-	-
Indirect Allocation	5,403	-	5,403	-	5,403
Total Operating Expenses	57,162	-	57,162	-	57,162
Total Expenses	72,475	-	72,475	-	72,475
Changes in Net Assets	(5,371)	5,000	(16,371)	6,000	(5,371)
Net Assets - Beginning of Year	5,371	-	5,371	-	5,371
NET ASSETS - End of Year	\$ -	\$ 5,000	\$ (11,000)	\$ 6,000	\$ -

Oregon Coast Community Action
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis
Essential Services - Energy and Weatherization Assistance
Year Ended June 30, 2014

	Energy and Weatherization Assistance			
	Total	Bonneville Power Administration	Dept of Energy	Home Energy Assist Program
REVENUE				
Grant Revenue	\$ 1,859,290	\$ 97,771	\$ 59,329	\$ 1,259,436
CSBG Allocation				
Contributions	407	-	-	-
Donations	10,239	-	-	-
Less Fund Raising Exp				
Program and Other Income	5,982	-	-	-
Total Revenue	<u>1,875,918</u>	<u>97,771</u>	<u>59,329</u>	<u>1,259,436</u>
EXPENSES				
Personnel				
Salaries	270,345	28,598	6,373	179,859
Fringe	100,936	10,695	2,254	64,469
Total Personnel	<u>371,281</u>	<u>39,293</u>	<u>8,627</u>	<u>244,328</u>
Operating Expenses				
Supplies	25,836	-	-	24,179
Space Costs	40,526	-	-	30,729
Insurance	3,674	-	-	3,618
Maintenance & Repairs	4,411	610	-	3,362
Utilities and Phone	7,963	-	-	7,195
Transportation	2,035	-	-	2,035
Training & Travel	20,232	4,103	4,435	11,120
Direct Client Support	1,236,871	43,023	40,624	838,833
Program Services	2,552	1,000	-	479
Food	-	-	-	-
Other	565	-	-	548
Depreciation	-	-	-	-
Indirect Allocation	145,900	9,743	5,643	93,009
Total Operating Expenses	<u>1,490,565</u>	<u>58,478</u>	<u>50,702</u>	<u>1,015,108</u>
Total Expenses	<u>1,861,846</u>	<u>97,771</u>	<u>59,329</u>	<u>1,259,436</u>
Changes in Net Assets	14,072	-	-	-
Net Assets - Beginning of Year	27,019	-	-	-
NET ASSETS - End of Year	<u>\$ 41,091</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Oregon Coast Community Action
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis
Essential Services - Energy and Weatherization Assistance
Year Ended June 30, 2014

Energy and Weatherization Assistance

Energy Conservation Helping Oregonians	Ferril Gas	Oregon Energy Assistance Program	Coos Curry Electric Co- op	Energy / WX Misc	Total
\$ 117,548	\$ 418	\$ 324,788	\$ -	\$ -	\$ 1,859,290
-	-	-	-	-	-
-	-	-	10,000	407	407
-	-	-	-	239	10,239
-	-	-	-	5,982	5,982
<u>117,548</u>	<u>418</u>	<u>324,788</u>	<u>10,000</u>	<u>6,628</u>	<u>1,875,918</u>
34,712	-	20,803	-	-	270,345
<u>14,776</u>	<u>-</u>	<u>8,742</u>	<u>-</u>	<u>-</u>	<u>100,936</u>
49,488	-	29,545	-	-	371,281
348	-	1,086	-	224	25,836
-	-	9,796	-	-	40,526
-	-	56	-	-	3,674
-	-	440	-	-	4,411
-	-	768	-	-	7,963
-	-	-	-	-	2,035
-	-	466	-	108	20,232
57,086	-	257,289	-	16	1,236,871
-	-	415	-	658	2,552
-	-	-	-	-	-
-	-	16	-	-	565
-	-	-	-	-	-
<u>10,626</u>	<u>418</u>	<u>24,911</u>	<u>-</u>	<u>1,550</u>	<u>145,900</u>
68,060	418	295,243	-	2,556	1,490,565
<u>117,548</u>	<u>418</u>	<u>324,788</u>	<u>-</u>	<u>2,556</u>	<u>1,861,846</u>
-	-	-	10,000	4,071	14,072
-	-	-	-	27,018	27,019
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 10,000</u>	<u>\$ 31,089</u>	<u>\$ 41,091</u>

Oregon Coast Community Action
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis
Essential Services - Housing, Emergency, and Medical Services
Year Ended June 30, 2014

	Housing, Emergency, and Medical Services			
	Total	Continuum of Care	Home Now	Emergency Food & Shelter
REVENUE				
Grant Revenue	\$ 762,378	\$ 243,269	\$ -	\$ 1,543
CSBG Allocation	-	-	-	-
Contributions	3,650	-	-	-
Donations	14,168	-	-	-
Less Fund Raising Exp				
Program and Other Income	204,620	-	-	-
Total Revenue	984,815	243,269	-	1,543
EXPENSES				
Personnel				
Salaries	253,390	44,952	-	-
Fringe	97,747	17,255	-	-
Total Personnel	351,137	62,207	-	-
Operating Expenses				
Supplies	13,130	-	-	-
Space Costs	30,354	-	-	-
Insurance	10,798	1,349	-	-
Maintenance & Repairs	22,585	-	-	-
Utilities and Phone	35,109	-	-	-
Transportation	1,997	-	-	-
Training & Travel	20,004	-	-	-
Direct Client Support	372,353	147,090	999	1,543
Program Services	23,660	11,093	-	-
Food	-	-	-	-
Other	33,630	-	-	-
Depreciation	33,846	-	-	-
Indirect Allocation	76,743	21,530	85	-
Total Operating Expenses	674,209	181,062	1,084	1,543
Total Expenses	1,025,346	243,269	1,084	1,543
Changes in Net Assets	(40,530)	-	(1,084)	-
Net Assets - Beginning of Year	(18,694)	-	3,391	-
NET ASSETS - End of Year	\$ (59,225)	\$ -	\$ 2,307	\$ -

Oregon Coast Community Action
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis
Essential Services - Housing, Emergency, and Medical Services
Year Ended June 30, 2014

Housing, Emergency, and Medical Services

Emergency Housing Assistance	Emergency Solutions Grant Program	Home Tenant Based Assistance	Housing Stabilization Program (TANF)	SS Veterans Family	Homeless Assistance Program
\$ 84,571	\$ 53,721	\$ 113,937	\$ 10,164	\$ 160,344	\$ 50,783
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>84,571</u>	<u>53,721</u>	<u>113,937</u>	<u>10,164</u>	<u>160,344</u>	<u>50,783</u>
30,707	7,503	-	3,609	64,559	17,059
11,353	3,142	-	1,367	23,844	6,992
<u>42,060</u>	<u>10,645</u>	<u>-</u>	<u>4,977</u>	<u>88,404</u>	<u>24,051</u>
7,170	-	-	-	2,071	1,867
9,213	-	-	-	1,654	16,053
978	-	-	-	1,478	978
684	2,555	-	-	-	346
3,230	980	-	-	159	782
-	-	-	-	1,997	-
4,399	-	-	-	10,192	913
16,639	29,292	108,892	4,128	39,989	56
137	8,912	-	-	1,681	643
-	-	-	-	-	-
229	-	-	-	28	16
-	-	-	-	-	-
8,294	1,337	5,045	1,060	12,690	5,078
<u>50,974</u>	<u>43,076</u>	<u>113,937</u>	<u>5,187</u>	<u>71,940</u>	<u>26,732</u>
<u>93,034</u>	<u>53,721</u>	<u>113,937</u>	<u>10,164</u>	<u>160,344</u>	<u>50,783</u>
(8,463)	-	-	-	-	-
8,463	-	-	-	-	-
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Oregon Coast Community Action
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis
Essential Services - Housing, Emergency, and Medical Services
Year Ended June 30, 2014

	Housing, Emergency, and Medical Services			
	Cover Oregon	Low Income Rental Housing Fund	Dental Emergency Services	DHS SPRF
REVENUE				
Grant Revenue	\$ 38,668	\$ 5,378	\$ -	\$ -
CSBG Allocation	-	-	-	-
Contributions	-	-	2,750	-
Donations	-	-	6,280	-
Less Fund Raising Exp				
Program and Other Income	-	-	920	62,148
Total Revenue	38,668	5,378	9,950	62,148
EXPENSES				
Personnel				
Salaries	22,821	-	-	39,126
Fringe	8,779	-	-	14,370
Total Personnel	31,600	-	-	53,496
Operating Expenses				
Supplies	1,640	-	-	-
Space Costs	-	-	-	-
Insurance	278	-	-	-
Maintenance & Repairs	-	-	-	-
Utilities and Phone	-	-	-	-
Transportation	-	-	-	-
Training & Travel	2,132	-	20	25
Direct Client Support	-	5,002	11,912	2,390
Program Services	254	-	-	17
Food	-	-	-	-
Other	20	-	-	-
Depreciation	-	-	-	-
Indirect Allocation	2,743	376	1,014	6,863
Total Operating Expenses	7,068	5,378	12,946	9,295
Total Expenses	38,668	5,378	12,946	62,791
Changes in Net Assets	-	-	(2,996)	(643)
Net Assets - Beginning of Year	-	-	7,839	12,841
NET ASSETS - End of Year	\$ -	\$ -	\$ 4,844	\$ 12,198

Oregon Coast Community Action
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis
Essential Services - Housing, Emergency, and Medical Services
Year Ended June 30, 2014

Housing, Emergency, and Medical Services

Operation Informed Warrior	Brookings Donations	Charity, Peace and Justice	Park West	Total
\$ -	\$ -	\$ -	\$ -	\$ 762,378
-	-	-	-	-
-	900	-	-	3,650
25	-	7,863	-	14,168
2,681	350	8,172	130,349	204,620
<u>2,706</u>	<u>1,250</u>	<u>16,034</u>	<u>130,349</u>	<u>984,815</u>
-	-	(923)	23,976	253,390
-	-	(519)	11,164	97,747
-	-	<u>(1,442)</u>	<u>35,139</u>	<u>351,137</u>
135	-	-	247	13,130
-	-	-	3,434	30,354
-	-	-	5,736	10,798
-	-	-	19,000	22,585
-	-	50	29,908	35,109
-	-	-	-	1,997
-	-	-	2,323	20,004
-	949	3,473	-	372,353
498	142	284	-	23,660
-	-	-	-	-
-	-	-	33,336	33,630
-	-	-	33,846	33,846
42	81	310	10,194	76,743
<u>675</u>	<u>1,172</u>	<u>4,116</u>	<u>138,024</u>	<u>674,209</u>
<u>675</u>	<u>1,172</u>	<u>2,674</u>	<u>173,163</u>	<u>1,025,346</u>
2,031	78	13,361	(42,814)	(40,530)
-	1,892	(5,605)	(47,516)	(18,694)
<u>\$ 2,031</u>	<u>\$ 1,970</u>	<u>\$ 7,756</u>	<u>\$ (90,330)</u>	<u>\$ (59,225)</u>

Oregon Coast Community Action
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis
South Coast Food Share
Year Ended June 30, 2014

	South Coast Food Share				
	Total	The Emergency Food Assistance Program	Dept of Agriculture	OFB - Hunger Relief Fund	OFB - PWW Project
REVENUE					
Grant Revenue	\$ 242,246	\$ 14,346	\$ 181,217	\$ 46,683	\$ -
CSBG Allocation	118,343	-	-	-	-
Contributions	107,245	-	-	-	23,500
Donations	25,679	-	-	-	-
Less Fund Raising Exp	(16)	-	-	-	-
Program and Other Income	258,512	-	-	-	-
Total Revenue	752,009	14,346	181,217	46,683	23,500
EXPENSES					
Personnel					
Salaries	141,216	8,491	-	29,904	-
Fringe	57,359	4,731	-	12,227	-
Total Personnel	198,576	13,222	-	42,131	-
Operating Expenses					
Supplies	1,230	-	-	235	-
Space Costs	80,137	-	-	-	-
Insurance	7,993	-	-	-	-
Maintenance & Repairs	11,313	-	-	-	-
Utilities and Phone	32,630	-	-	-	-
Transportation	14,588	-	-	-	-
Training & Travel	8,851	-	-	-	-
Direct Client Support	141	-	-	141	-
Program Services	2,066	-	-	593	-
Food	269,694	-	181,217	-	-
Other	1,029	-	-	-	-
Depreciation	-	-	-	-	-
Indirect Allocation	30,478	1,124	-	3,583	-
Total Operating Expenses	460,151	1,124	181,217	4,553	-
Total Expenses	658,727	14,346	181,217	46,684	-
Changes in Net Assets	93,282	-	-	-	23,500
Net Assets - Beginning of Year	(75,189)	-	-	-	-
NET ASSETS - End of Year	\$ 18,093	\$ -	\$ -	\$ -	\$ 23,500

Oregon Coast Community Action
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis
South Coast Food Share
Year Ended June 30, 2014

South Coast Food Share

Cow Creek	Ford Family Foundation	Oregon Community Foundation	Myrtle Point Food Pantry	South Coast Food Share Program	Coquille Indian Tribe Foundation	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 242,246
-	-	-	-	118,343	-	118,343
10,000	8,000	30,000	-	27,745	8,000	107,245
-	-	-	-	25,679	-	25,679
-	-	-	-	(16)	-	(16)
-	-	-	7,051	251,460	-	258,512
<u>10,000</u>	<u>8,000</u>	<u>30,000</u>	<u>7,051</u>	<u>423,211</u>	<u>8,000</u>	<u>752,009</u>
5,633	-	-	-	95,286	1,902	141,216
<u>2,190</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>37,472</u>	<u>740</u>	<u>57,359</u>
7,823	-	-	-	132,758	2,642	198,576
-	-	-	-	994	-	1,230
-	-	3,467	-	76,670	-	80,137
-	-	-	-	7,993	-	7,993
-	-	-	1,931	9,381	-	11,313
-	-	5,595	5,212	21,710	113	32,630
1,394	-	4,763	-	5,750	2,682	14,588
-	-	-	-	8,851	-	8,851
-	-	-	-	-	-	141
-	-	-	-	1,473	-	2,066
-	8,000	-	-	78,377	2,100	269,694
-	-	-	165	864	-	1,029
-	-	-	-	-	-	-
783	-	1,175	621	22,729	463	30,478
<u>2,177</u>	<u>8,000</u>	<u>15,000</u>	<u>7,929</u>	<u>234,793</u>	<u>5,358</u>	<u>460,151</u>
<u>10,000</u>	<u>8,000</u>	<u>15,000</u>	<u>7,929</u>	<u>367,551</u>	<u>8,000</u>	<u>658,727</u>
-	-	15,000	(878)	55,660	-	93,282
-	-	-	-	(75,189)	-	(75,189)
<u>\$ -</u>	<u>\$ -</u>	<u>\$ 15,000</u>	<u>\$ (878)</u>	<u>\$ (19,529)</u>	<u>\$ -</u>	<u>\$ 18,093</u>

Oregon Coast Community Action
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis
Administration
Year Ended June 30, 2014

	Administration				
	Total	Community Service Block Grant	ORCCA Children Donations	Director - Corp	Board / Corporate Funds
REVENUE					
Grant Revenue	\$ 135,812	\$ 135,812	\$ -	\$ -	\$ -
CSBG Allocation	(128,813)	(128,813)	-	-	-
Contributions	12,400	-	-	12,400	-
Donations	733	-	-	733	-
Less Fund Raising Exp	(540)	-	-	-	-
Program and Other Income	94,746	-	-	44,898	-
Total Revenue	114,338	6,999	-	58,031	-
EXPENSES					
Personnel					
Salaries	368,143	150	-	235	-
Fringe	99,310	-	-	75	-
Total Personnel	467,453	150	-	310	-
Operating Expenses					
Supplies	21,850	208	-	5	567
Space Costs	34,539	-	-	-	-
Insurance	32,039	-	-	-	6,275
Maintenance & Repairs	(1,913)	-	-	-	-
Utilities and Phone	9,748	-	-	-	78
Transportation	798	-	-	-	-
Training & Travel	12,456	2,076	-	413	870
Direct Client Support	347	30	-	-	218
Program Services	104,265	2,764	-	26,638	6,138
Food	-	-	-	-	-
Other	(4,427)	1,133	-	37,399	1,570
Depreciation	92,766	-	-	-	-
Indirect Allocation	(643,898)	638	-	2,682	1,312
Total Operating Expenses	(341,431)	6,849	-	67,136	17,028
Total Expenses	126,022	6,999	-	67,446	17,028
Changes in Net Assets	(11,684)	-	-	(9,415)	(17,028)
Net Assets - Beginning of Year	6,256,873	-	14,135	62,464	37,013
NET ASSETS - End of Year	\$ 6,245,188	\$ -	\$ 14,135	\$ 53,049	\$ 19,986

Oregon Coast Community Action
Statement of Revenues, Expenses and Changes in Net Assets
Funding Source Basis
Administration
Year Ended June 30, 2014

Administration						
Campus New Market Tax Credits	Development (Fund Raising)	CFRC Janitorial Expenses	Vehicle Usage Joint Costs	Indirect Cost Pool	Accrual GAAP Activity	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 135,812
-	-	-	-	-	-	(128,813)
-	-	-	-	-	-	12,400
-	-	-	-	-	-	733
-	(540)	-	-	-	-	(540)
45,234	-	4,614	-	-	-	94,746
<u>45,234</u>	<u>(540)</u>	<u>4,614</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>114,338</u>
-	-	5,650	-	378,362	(16,255)	368,143
-	-	1,312	-	97,923	-	99,310
<u>-</u>	<u>-</u>	<u>6,962</u>	<u>-</u>	<u>476,285</u>	<u>(16,255)</u>	<u>467,453</u>
-	-	1,047	-	20,024	-	21,850
-	-	-	-	34,539	-	34,539
-	-	-	-	25,764	-	32,039
-	-	(3,395)	-	1,482	-	(1,913)
-	-	-	-	9,670	-	9,748
-	-	-	798	-	-	798
-	-	-	(1,787)	10,885	-	12,456
-	-	-	-	99	-	347
-	-	-	-	68,726	-	104,265
-	-	-	-	-	-	-
-	-	-	-	1,101	(45,632)	(4,427)
-	-	-	-	-	92,766	92,766
-	46	-	-	(648,576)	-	(643,898)
<u>-</u>	<u>46</u>	<u>(2,349)</u>	<u>(989)</u>	<u>(476,285)</u>	<u>47,134</u>	<u>(341,431)</u>
<u>-</u>	<u>46</u>	<u>4,614</u>	<u>(989)</u>	<u>-</u>	<u>30,879</u>	<u>126,022</u>
45,234	(586)	-	989	-	(30,879)	(11,684)
4,577,910	586	-	(989)	-	1,565,753	6,256,873
<u>\$ 4,623,144</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>\$ 1,534,874</u>	<u>\$ 6,245,188</u>

Oregon Coast Community Action

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2014

Federal Grantor Pass-Through Grantor Program or Cluster Title	Federal CFDA Number	Period Covered	Pass-Through Entity Identifying Number	Federal Expenditures
Department of Health & Human Services				
Direct Programs				
Head Start & Early Head Start	93.600	9/1/12-8/31/13	N/A	\$ 146,599
Head Start & Early Head Start	93.600	9/1/13-8/31/14	N/A	<u>2,319,343</u>
Total Head Start Cluster				<u>2,465,942</u>
Passed Through Oregon Housing & Community Services				
Low Income Home Energy Assistance-Direct Assistance	93.568	7/1/13-6/30/14	90281	835,034
Low Income Home Energy Assistance-Administration	93.568	7/1/13-6/30/14	90281	(1,201)
Low Income Home Energy Assistance-Program Delivery	93.568	7/1/13-6/30/14	90281	150,622
Low Income Home Energy Assistance-Client Education	93.568	7/1/13-6/30/14	90281	87,096
Low Income Home Energy Assistance-Weatherization	93.568	7/1/13-6/30/14	90281	175,870
Low Income Home Energy Assistance-Weatherization T/TA	93.568	7/1/13-6/30/14	90281	10,573
Low Income Home Energy Assistance-Leverage	93.568	7/1/13-6/30/14	90281	<u>1,442</u>
Total Low Income Energy Assistance				<u>1,259,436</u>
Temporary Assistance for Needy Families	93.558	7/1/13-6/30/14	90281	<u>10,164</u>
Child Care & Development Block Grant	93.575	7/1/13-6/30/14	90281	<u>83,498</u>
Community Services Block Grant	93.569	7/1/13-6/30/14	90281	<u>135,812</u>
Passed Through Oregon Health Authority				
State Planning and Establishment Grants for the ACA	93.525	7/1/13-6/30/14	143373	<u>38,668</u>
Total Department of Health and Human Services				<u>3,993,520</u>
Department of Energy				
Passed Through Oregon Housing & Community Services				
Weatherization Assistance For Low-Income Persons (DOE Funds)	81.042	7/1/13-6/30/14	90281	<u>59,329</u>
Total Weatherization Assistance For Low-Income Persons (DOE Funds)				
Weatherization Assistance For Low-Income Persons (BPA Funds)	81.999	7/1/13-6/30/14	90281	<u>97,771</u>
Total Department of Energy				<u>157,100</u>

Oregon Coast Community Action

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2014

Federal Grantor Pass-Through Grantor Program or Cluster Title	Federal CFDA Number	Period Covered	Pass-Through Entity Identifying Number	Federal Expenditures
Department of Agriculture				
Passed Through Oregon Food Bank				
Emergency Food Assistance (Administrative Costs)	10.568	7/1/13-6/30/14	N/A	14,346
Emergency Food Assistance (Food Commodities)	10.569	7/1/13-6/30/14	N/A	<u>181,217</u>
Total Emergency Food Assistance Program				<u>195,563</u>
Passed Through Oregon Department of Education				
Child & Adult Care Food Program	10.558	7/1/13-6/30/14	10-15002	<u>209,497</u>
Child Nutrition Discretionary Grants	10.579	7/1/13-6/30/14	N/A	<u>2,931</u>
Total Department of Agriculture				<u>407,991</u>
Department of Justice				
Direct Programs				
Juvenile Mentoring Program	16.726	7/1/13-6/30/14	N/A	<u>800</u>
Total Department of Justice				<u>800</u>
Department of Homeland Security				
Passed Through United Way of America				
Federal Emergency Management Food & Shelter Program	97.024	07/1/13-6/30/14	15-7100-00	<u>1,543</u>
Total Department of Homeland Security				<u>1,543</u>
Department of Housing & Urban Development				
Direct Programs				
Supplemental Assistance for Facilities-Continuum of Care	14.235	07/1/13-6/30/14	N/A	<u>243,269</u>

Oregon Coast Community Action

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2014

Federal Grantor Pass-Through Grantor Program or Cluster Title	Federal CFDA Number	Period Covered	Pass-Through Entity Identifying Number	Federal Expenditures
Passed Through Oregon Housing and Community Services				
Emergency Solutions Grant Program	14.231	07/1/13-6/30/14	90281	<u>53,721</u>
HOME Investment Partnerships Program	14.239	07/1/13-6/30/14	90281	<u>113,937</u>
Total Department of Housing & Urban Development				<u>410,927</u>
Department of Veterans Affairs Passed Through Access				
Supportive Services For Veteran Families	64.0033	07/1/13-6/30/14	N/A	<u>160,344</u>
Total Department of Veterans Affairs				<u>160,344</u>
Total Federal Award Programs				<u>\$ 5,132,225</u>

Oregon Coast Community Action
Notes to the Schedule of Expenditures of Federal Awards
June 30, 2014

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, 2014. 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, 2014, 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 25, 2014.

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 25, 2014

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, 2014. 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, 2014.

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 25, 2014

Oregon Coast Community Action
Schedule of Findings and Questioned Costs
Year Ended June 30, 2014

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, 2014

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, 2014

No matters were reported.